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Tim A. Tarter is president of the law firm Woolston & Tarter, P.C., with offices in Phoenix and Boise. Mr. Tarter previously served as an IRS Senior Attorney (1988-1996) and as a Special Assistant United States Attorney. Mr. Tarter's national practice focuses on all aspects of IRS audit defense, IRS Appeals settlement negotiations and tax litigation, including criminal and international tax matters. Mr. Tarter litigates cases in all three Federal tax forums: U.S. Tax Court, various Federal District Courts, and the U.S. Court of Federal Claims. Most recently, he lead his trial team in the *Avrahami* case, the first micro-captive (831(b)) case litigated in U.S. Tax Court.