

BERNARD J. GARTLAND
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EDUCATION: Westfield High School, Westfield, New Jersey

Fairleigh Dickinson University - Bachelor of Science Degree
Business Administration Major, English Literature Minor

U.S. Army

- Graduated Officer Candidate School
- Graduated Airborne School
- Graduated Battalion Communications School
- Ranger School Trained

North Carolina Central University

Juris Doctorate Degree

- Graduated Cum Laude - Received Three Scholarships
- Awarded highest achievement in family law from West Publishing Co.
- Contributed article for the Law Journal

Masters in Tax Program - National University, San Diego

Completed all requirements except two credits

**SALES/LEGAL
EXPERIENCE:**

Sales Representative for Bristol Meyers and Equitable Life Assurance Society of the United States

Probation and Parole Officer for the State of Delaware

Deputy Attorney General for the State of Delaware - Was responsible for criminal trial prosecution carrying a case load of approximately 52 cases at any given time. Was also appointed Chief Liaison Officer for the Attorney General's Office to four separate police agencies. Was the first prosecutor to have the courts decide that nunchuckus was a deadly weapon. Was the first prosecutor to have an assault in the first degree by motor vehicle conviction.

Sole Practitioner - State of Delaware. Specialized in Family Law and

Criminal Defense. Was the first defense lawyer to prove the State of Delaware was administrating the intoxalizer erroneously.

Sole Practitioner - San Diego, California. Developed a tax law firm specializing in tax problem solving and tax preparation. Was the first attorney in Southern California to discover that taxes could be controlled and/or eliminated in special tax bankruptcies.

Consultant - Western State University School of Law. At the personal request of the dean of the law school, consulted with law students on their academic situations.

**PERSONAL
EXPERIENCE:**

During law school attained the rank of second degree black belt in Tae Kwon Do (Korean Karate). Developed five training locations. Organized and conducted two national karate tournaments held in Durham, NC.

Inland Society of Tax Consultants -
Second Vice President
First Vice President
Chapter President - San Diego, with 360 members

Internal Revenue Service Select Forum - Was asked by the Internal Revenue Service to prepare an up-to-date all inclusive manual on federal tax liens, and to join two other select tax attorneys, the Internal Revenue Service and a representative from the Franchise Tax Board for a four city lecture tour on our selected subjects.

Contributor and Lecturer - A frequent lecturer and consultant for enrolled agents, attorneys, C.P.A.'s and tax organizations such as the Inland Society of Tax Consultants and the California Association Of Independent Accountants on subjects such as offer in compromise, I.R.S. practice and procedure, tax problem solving, tax bankruptcy, community property laws of California and how they relate to the collection of taxes by the I.R.S.

Radio Talk Show Host of "Taxes, the I.R.S. and You" on AM 1270 in Palm Springs, California.

Member of the California Bar Association

Consultant to Legal Publications - Have written and published many articles concerning I.R.S. practice and procedure, tax bankruptcy, community property law and offers in compromise.

Consultant to American Tax Centers, a national Tax Problem Solving and Wealth Preservation corporation.

Member of the Board of Directors of Palm Springs Performing Arts Conservatory Incorporated

Former Member of Silvergate Yacht Club - Involved in various boating activities and charitable events such as the annual wheelchair regatta.

Member of Shoreline Yacht Club

BAR

ADMISSIONS: State Bar of Delaware - 1973
State Bar of California – 1984

COURTS: Admitted to practice before all state courts in Delaware and California.
Admitted to the Federal District Court, Federal Bankruptcy Court and U.S. Tax Court.