Randy Gardner, JD, LLM, MBA, CPA, RLP®, CFP®, AEP® (Distinguished)

Founder, Goals Gap Planning, LLC and Of Counsel, Estate Plan, Inc.

James Randall Gardner Vincent, professionally known as Randy Gardner, is a tax, financial, and estate planning educator, attorney, and author. He was an award-winning Professor of Accounting at the University of Missouri's Henry W. Bloch School of Management, where he taught for 33 years and founded, designed, and directed the graduate tax program and CFP Board-registered financial planning program. Throughout his teaching career, Randy brought "real world" experiences into the classroom from lessons learned as owner of his own accounting and estate planning firms.

Outside of the university, Randy's passion has been to inform tax, financial, and estate planning professionals of new developments and best practices through his continuing education firm, Goals Gap Planning, LLC. For more than three decades, Randy has taught for the American Institute of CPAs, Financial Planning Association, California Society of CPAs, Surgent McCoy Tax Seminars, and Dalton Education. Randy has served as the Director of Education for both WealthCounsel, LLC and the Garrett Planning Network.

Randy has written more than 100 articles for financial publications and serves as a columnist for, and on the Editorial Board of, the Journal of Financial Planning. Randy is the coauthor of the books, *101 Tax Saving Ideas* (with Julie Welch), *The Closing Wealth Transfer Window* (with Leslie Daff), and *Tools and Techniques of Income Tax Planning (*with Stephan Leimberg *et al)* and is co-editor of *WealthCounsel Estate Planning Strategies* (with Leslie Daff).

Randy earned: a Bachelor of Arts degree, cum laude, from Harvard University; JD and MBA degrees from the University of Kansas; and a Master of Laws in Taxation from the University of Missouri.