

June 23, 2025

MACPA Beach Retreat



Rebecca Sheppard, Esq.



Peter Haukebo, Esq.



Rebecca Sheppard, Esq.

Rebecca Sheppard is a partner at Frost Law. Over the past five years, Rebecca has leveraged her government practice background to assist businesses nationwide in securing funding through programs like PPP, EIDL, and the Employee Retention Credit (ERC). Her deep understanding of legislative changes and relief programs has enabled her to recover significant refunds for numerous small and medium-sized businesses.

Prior to joining Frost Law, Rebecca served as a tax attorney in the Hearings and Appeals Section of the Comptroller of Maryland. In this role, she conducted administrative hearings, issued binding legal determinations, and negotiated settlement agreements. Rebecca's dual experience in government and private practice allows her to adeptly navigate tax laws to benefit her clients. She earned her J.D. cum laude from the University of Baltimore School of Law in 2011 and holds a B.A. in Government and Politics from the University of Maryland. Rebecca is admitted to practice in Maryland, the District of Columbia, the U.S. District Court for the District of Maryland, and the U.S. Tax Court.

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Rebecca Sheppard, Esq.

Peter Haukebo, Esq.

Peter Haukebo is a partner at Frost Law, where he focuses on tax controversy, business transactions, and tax planning. He has extensive experience representing clients in disputes with the IRS and other government agencies, as well as advising businesses on tax compliance and financial strategies. In recent years, Peter has played a key role in navigating pandemic-era tax programs, particularly the Employee Retention Credit (ERC). His current focus is on helping eligible employers pursue refund claim litigation in federal district courts and the U.S. Court of Federal Claims.

Beyond his legal practice, Peter is an active educator and leader in the tax and legal communities. A former adjunct professor at the University of Maryland School of Law, he frequently speaks on tax issues for national and state professional organizations. Within Frost Law, he chairs the Legal Innovation Committee, working to enhance the firm's approach to modern legal practice. He also serves on the board of the CASH Campaign of Maryland, supporting economic empowerment initiatives for low-to-moderate income families.

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Hot Topics

- **ERC Update**
- **Refund Litigation**
- **State of the IRS**
- **TAS Act/Tax Bill**
- **Circular 230 Update**



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