VITA

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ACADEMIC DEGREES

- D.B.A. University of Kentucky, 1976, Accounting (emphasis in Taxation).
- M.S. University of Kentucky, 1969, Accounting.
- B.S. University of Louisville, 1968, Accounting.

PROFESSIONAL QUALIFICATIONS

- Certified Public Accountant (CPA), Kentucky.
- Certified Financial Planner (CFP).

TEACHING EXPERIENCE

- June, 1984 to present: Associate Professor of Accounting, University of Kentucky.
- June, 1976 to June, 1979: Assistant Professor of Accounting, The University of Alabama (Tuscaloosa). Promoted to Associate Professor and granted tenure in June, 1979.
- August, 1971 to May, 1976: Assistant Professor of Accounting, Kentucky State University.

ADMINISTRATIVE EXPERIENCE

- Director of Master of Accountancy Program, University of Kentucky, 1993-1996, 1999-2002.
- Faculty Vice-President, Beta Alpha Psi, Alpha Mu Chapter, University of Kentucky, 1986-1991.
- Faculty Vice-President, Beta Alpha Psi, Alpha Beta Chapter, The University of Alabama, 1977-1979.

BUSINESS AND CONSULTING EXPERIENCE

- June, 1984 to present:
  Speaker and conference leader, Deloitte & Touche Tax Programs.
  Instructor, Ernst & Young Tax Programs.
  Instructor, American Institute of Certified Public Accountants Tax Programs.
  Author and Instructor, Tax Executives Institute Tax Program
  Speaker, Numerous Conferences and Meetings
  Tax and Financial Planning Consulting

- August, 1979 to June, 1984: Senior Tax Manager, Ernst & Whinney (now Ernst & Young). Served in three Offices: National Tax Department, Washington, D.C.; Tax Practice, Louisville, Kentucky; Tax Practice, Lexington, Kentucky. Senior Manager in Charge of Tax, Lexington, Kentucky.
- May, 1971 to August, 1971: Assistant Controller, Titan Group, Inc., Louisville, Kentucky.
- May, 1969 to May, 1971: Senior Accountant, Coopers & Lybrand, Louisville, Kentucky

TEACHING AND RESEARCH INTERESTS

- Federal Income Taxation of Individuals.
- Personal Financial Planning and Estate Planning.
- Multi-Jurisdictional Taxation.
- Partnerships, S Corporations, Limited Liability Companies Taxation.

TEACHING AWARDS

- Outstanding Faculty Award, Beta Alpha Psi, 2001-2002, 2009-2010, 2012-1013.
- Great Teacher Award, University of Kentucky Alumni Association, 1994.
- Outstanding Teacher of the Year, Beta Alpha Psi, 1993.
- Teacher of the Year, College of Business & Economics, Beta Gamma Sigma, 1988.

PUBLICATIONS

JOURNAL ARTICLES

"What's the Tax Rate on Collectibles Gain?" (with Allen Ford and David Hulse), *Tax Notes,* March 1, 2010.

"The Kiddie Tax on Qualified Dividends and Net Capital Gains" (with David Hulse), *The Tax Adviser,* November, 2005.

"Tax Planning Strategies for Physicians," (with Richard W. Schwartz), *The American Journal of Surgery*, Volume 184, Issue 1, July 2002, pp. 19-25.

"The Effect of Income Taxes on the Preference of Organizational Form for Small Business in the United States", *The Journal of Small Business Management*, January, 1996, pp. 24-35.

"Deductibility of Graduate Education Expenses", *The Tax Adviser*, March, 1993, pp. 182-189.

"Tax Implications of Recent Developments in the Coal and Mineral Industries", *Oil and Gas Tax Quarterly*, June, 1992, pp. 737-751.

"Shareholder Guarantee of S Corporation Debt: Is There Basis After *Selfe*?" (with Kevin Duvall), *Taxes - The Tax Magazine*, May, 1987, pp. 330-334.

"Frequently Overlooked Tax Benefits Available to Small Business", (with G. Dillon), *Wisconsin Small Business Forum*, Fall, 1986, pp. 7-14.

"Distinguishing a Business From a Hobby", *The CPA Journal*, May, 1986, pp. 42-47.

"Taxation of Development Expenses and Access Rights in the Mining Industry - A Current Perspective", *Taxes - The Tax Magazine*, March, 1986, pp. 193-199.

"Taxation of Development Expenses and Access Rights in the Mining Industry - A Current Perspective", *Energy Resources Tax Reporter*, Vol. 2, Commerce Clearing House, October, 1985, pp. 8277-8283.

"A Flowchart Analysis of the Federal Income Concept of Earnings and Profits", *The Accounting Review*, January, 1979, pp. 163-169.

"Tax Problems Incorporating Cash-Basis Taxpayers", *The CPA Journal*, July, 1978, pp. 17-20.

"Income Tax Planning Techniques for Small Businessmen", *Journal of Small Business Management*, July, 1979, pp. 36-42.

"Exclusion of Employee Contributions to Retirement Plans - A Case of Equity", *Taxes - The Tax Magazine*, April, 1977, pp. 266-270.

"The 1976 Tax Reform Act: Individual Taxpayers and the Law", *Alabama Business*, January, 1977, pp. 2, 6-9.

"The 1976 Tax Reform Act: Business and the Law", *Alabama Business*, February, 1977, pp. 6-8.

"The 1976 Tax Reform Act: Change in Estate and Gift Taxation", *Alabama Business*, March, 1977, pp. 2-5.

BOOKS

Federal Taxation 2023: Individuals (with Kenneth E. Anderson and Timothy J. Rupert), Englewood Cliffs, NJ: Prentice Hall, 2022. Also 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021 and 2022 Editions.

Federal Taxation 2023: Corporations, Partnerships, Estates, and Trusts (with Kenneth E. Anderson and Timothy J. Rupert), Englewood Cliffs, NJ: Prentice Hall, 2022. Also 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021 and 2022 Editions.

Federal Taxation 2023: Comprehensive (with Kenneth E. Anderson and Timothy J. Rupert), Englewood Cliffs, NJ: Prentice Hall, 2022. Also 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018. 2019, 2020, 2021 and 2022 Editions.

BOOK REVIEW

Tax Einstein Squeals (On the IRS and Some Taxpayers), by Bill Bagby (1st Books Library, 2002) *The Journal of the American Taxation Association,* Fall 2003, pp. 59-60.

The Decline (and Fall?) of the Income Tax, by Michael J. Graetz (W.W. Norton & Company, 1997) *The Journal of the American Taxation Association*, Spring 1998, pp. 152-153.

PUBLISHED ACADEMIC PROCEEDINGS

"Contract With America and Tax Policy: An Ill Wind or a Refreshing Breeze", Mid-Atlantic Regional Meeting of the American Accounting Association, Huntington, West Virginia, March 24, 1995.

"Preference of Organizational Form Under the Revenue Reconciliation Act of 1993 - An Analytical Analysis" (with David S. Hulse), Southeastern Regional Meeting of the American Accounting Association, Louisville, Kentucky, April 26, 1994.

"The Effect of the 1986 Tax Reform Act on Simplification and Fairness of the Federal Income Tax Law: Perception of Tax Practitioners" (with Harold Goedde), *Collected Papers and Abstracts of Southeast Region of American Accounting Association*, April, 1989, pp. 330-334.

"Expectations of Entry-Level Staff - A Survey of Tax Divisions of Public Accounting Firms" (with Daniel L. Fulks), *Proceedings of the Northeast AAA Meeting*, Boston, Massachusetts, May 2, 1986.

"Federal Tax Reform - Some Necessary Prerequisites" *Proceedings of the Thirtieth Annual Meeting of the Southeastern Region of the American Accounting Association*, April 26, 1978, Boone, North Carolina, pp. 488-493.

"The Unsettled State of the Taxability of Fringe Benefits" *Southeastern Regional Conference of the American Accounting Association*, April 27, 1979, Miami Beach, Florida.

"Should a Small Business Incorporate? An Analysis of the Relevant Financial, Legal, and Tax Considerations" (with C. Wayne Shepherd and K. Mark Weaver), *Small Business Institute Directors Association*, February 22, 1979, Las Vegas, Nevada.

UNPUBLISHED ACADEMIC PROCEEDINGS

"Impact of Accounting Failures on Financial Markets," presented at the Esade Business School, (MBA Program), Barcelona, Spain, February 6, 2003.

WORKS IN PROGRESS

"Important Factors in Distinguishing a Business From a Hobby".

"Business Bad Debts Versus Nonbusiness Bad Debts: Current Treatment".

CONTINUING EDUCATION COURSES

Online Individual Income Tax Course, Deloitte., Fall, 2003.

Fundamentals of Corporate Taxation, Tax Executives Institute, Louisville, Kentucky, Summer, 1997.

Taxation III, Conviser-Duffy CPA Review, Chicago, IL: Harcourt Brace Legal and Professional Publications, Inc., 1996.

DOCTORAL DISSERTATION

Revenue Effects of Substantial Conformity With the Internal Revenue Code by the Commonwealth Of Kentucky for Personal Income Taxation, University of Kentucky, 1976.

PRINCIPAL PROFESSIONAL PRESENTATIONS

"Tax Consequences of Marriage and Divorce," Fayette County Bar Association, Lexington, Kentucky, November 18, 2014.

Ernst & Young Tax Seminars, 1980-present, presented taxation topics at over 60 seminars at various locations all over the country to the professional tax staff. Most recent presentations:

Federal Taxation, St. Charles, Illinois, July 17-19, 2016
Federal Taxation, St. Charles, Illinois, January 10-12, 2016
Federal Taxation, St. Charles, Illinois, October 18-20, 2015
Federal Taxation, St. Charles, Illinois, January 11-13, 2015

Deloitte & Touche Tax Conferences, 2001-2012, presentation of taxation topics at over 30 conferences to D&T professionals in various cities in the United States.

"Tax Planning and Effective Practice Management," University of Kentucky College of Dentistry, Lexington, Kentucky, October, 2002, 2001, and 2000.

"A Colloquy of Teaching Techniques & Ideas for the First and Second Tax Courses", Prentice Hall Accounting Seminar for Educators, Orlando, Florida, November 14, 1997.

"Taxpayer Relief Act of 1997", J.C. Bradford Company, Lexington, Kentucky, October 22, 1997.

"The Second Tax Course in Undergraduate Accounting Programs", Prentice Hall Accounting Seminar for Educators, Kansas City, Missouri, February 4, 1997.

"Tax III - Corporate Taxation", Conviser-Duffy CPA Review (national presentation to 170 sites around the country), Chicago, IL, September 6, 1995 and March 5, 1996.

"Financial Planning Strategies for the 1990's", Bluegrass Dental Society, Lexington, Kentucky, February 5, 1991.

"Investment and Income Tax Strategies", Bluegrass Dental Society, Lexington, Kentucky, February 13, 1990.

"Attaining Financial Security in the 1990's and Beyond", Bluegrass Chapter of National Accounting Association, Lexington, Kentucky, March 6, 1990.

"Income Tax Planning for 1990 and Beyond", IBM, Lexington, Kentucky, March 16, 1990.

"Tax Planning for the 1990's", Sertoma Club of Lexington, Lexington, Kentucky, March 26, 1990.

"Impact of the Tax Reform Act of 1986", Financial Planning Seminar sponsored by the College of Pharmacy, University of Kentucky, Lexington, Kentucky, June 18, 1986.

"Income Taxes and Pre-Retirement Planning", IBM, Lexington, Kentucky, May 28, 1986.

"Cost Recovery and Tax Credits for Capital Investment", Kentucky Tax Institute, College of Law, University of Kentucky, September 17, 1982.

"The Economic Recovery Tax Act of 1981: A Ten Month Perspective", Annual Meeting of the Kentucky Bar Association, Lexington, Kentucky, May 13, 1982.

"Depreciation, Investment Tax Credits, and Legislative Activity", Bank Tax Planning Seminar, First National Bank, Louisville, Kentucky, November 20, 1980.

PROFESSIONAL ORGANIZATION MEMBERSHIPS

- American Accounting Association
- American Institute of Certified Public Accountants
- Kentucky Society of Certified Public Accountants
- American Taxation Association
- Beta Alpha Psi

NATIONAL, STATE AND LOCAL ORGANIZATION SERVICE ACTIVITIES

University of Kentucky Federal Credit Union, Board of Directors, 1997-2002.

American Taxation Association
- Legal Research Committee, 2004-2006.
- Chair, Tax Complexity Committee, 2003-2004.
- Awards Committee, 1999-2003
- Committee on Curriculum and Accreditation, 1997-1998.
- Flow-Through Committee, 1995-1996.

Kentucky Society of Certified Public Accountants
- Committee on Personal Financial Planning, 1992-1995.
- Committee on Education, 1991.
- State and Local Tax Committee, 1982-1992

National Tax Association
- Intergovernmental Fiscal Relations Committee, 1979-1981.

UNIVERSITY, COLLEGE, AND SCHOOL COMMITTEES

- Numerous committees, School of Accountancy, 2003-present.
- Chair, Masters Program Committee, 1999-2002.
- University Senate, 1997-2000, 1990-1992.

- Undergraduate Studies Committee, College of Business & Economics, 1997-2000.
- Masters of Accountancy Committee, School of Accountancy, 1993-present. Chair, 1993-1996.
- Chair, Director Search Committee, School of Accountancy, 1998-1999.
- Faculty Recruiting Committee, School of Accountancy, 1997-1998.
- Student Awards Committee, School of Accountancy, 1996-2000.
- School of Accountancy Review Committee, College of Business & Economics, 1994-1995.
- Undergraduate Council, University of Kentucky, 1995-1996.
- Curriculum Review Committee, School of Accountancy, 1993-1996.

DOCTORAL STUDENT COMMITTEES

- Committee Member, Teresa Stephenson, 2004-2006.
- Committee Member, Julia Brennan, 2001-2003.
- Chair, Sharon Cox, 1999-2001.
- Co-Chair, James William Harden, 1995-1997.
- Chair, John Critchett, 1995-1997.
- Co-Chair, H. Wayne Cecil, 1995-1996.
- Co-Chair, Ashraf O. ElNaggar, 1992-1995.
- Committee Member, Brian Stanko, 1991-1992.
- Committee Member, Patricia Isaacs, 1992-1994.
- Committee Member, Joseph Sanders, 1991.
- Chair, Ronald Flinn, 1988-1989.
- Chair, Kevin Stevens, 1988-1989.
- Chair, Harold Goedde, 1988.
- Committee Member, Edward Fenton, 1985.

PERSONAL

- Married (Lyndie), three daughters.
- Hobbies: golf, exercise.