

JAMES R. HAMILL
Curriculum Vitae
December 2025

Southern Methodist University
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Reynolds, Hix & Co.
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EDUCATION

Ph.D. - Arizona State University (December 1987). Major area coursework in accounting, minor area in finance.

M.Acc. (Taxation Emphasis) - University of Arizona (August 1981).

B.S.Acc., Magna Cum Laude - University of Delaware (May 1980).

UNIVERSITY TEACHING EXPERIENCE

Southern Methodist University, Dallas, Texas - Professor of Practice in Accounting. August 2025 to present.

East Texas A&M University (formerly Texas A&M – Commerce) – Associate Professor, fall 2019 – Present; Kenton and Eula Ross Professor, January 2020 to September 2021; Head of the Department of Accounting and Finance, August 2019 – September 2021.

University of New Mexico, Albuquerque, New Mexico – Visiting Professor, 2016-2018 academic years; Adjunct Professor, fall 2015, spring 2015, spring 2012; Accounting Department Chair, June 2004 to May 2007 and July 2017 to June 2018; KPMG Professor of Accounting, July 2000 to May 2007; Full Professor of Accounting, August 2000 to May 2007; Associate Professor of Accounting, August 1995 to July 2000; Assistant Professor of Accounting, August 1993 to July 1995.

University of Oklahoma, Norman, Oklahoma - Assistant Professor of Accounting. August 1988 to May 1993.

PROFESSIONAL EXPERIENCE

Reynolds, Hix & Co., P.A., Albuquerque, NM, Director of Tax Practice, May 2007 to present. Private Consulting Services: Tax Consulting, GT Tech Associates, Plano, TX; Managing Member, Exchange Facilitators, LLC, Qualified Intermediary and Exchange Accommodation Titleholder for Tax-Deferred Exchanges; Development and delivery of CPE courses in taxation.

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Deloitte LLP- Tax Staff in Philadelphia office 1981-1982. Tax Senior in Phoenix office 1982-1984, 1985.

KPMG LLP- Tax Supervising Senior in Phoenix office 1984-1985.

PROFESSIONAL MEMBERSHIPS

CPA in New Mexico (License #4059), 1993 to present (current through 11-30-2026).
Member: American Institute of CPAs, AICPA Tax Division, New Mexico Society of CPAs.
Chair, New Mexico Society of CPAs, 2004-2005.

EDITORIAL BOARD MEMBERSHIP

Practical Tax Strategies, Thomson Reuters/Tax and Accounting, September 2020 to present.

COLUMNIST: NEWSPAPER AND PROFESSIONAL TAX JOURNAL

TAXES – The Tax Magazine, Navigating Partnerships Column, bi-monthly beginning April 2024.

Albuquerque Journal, weekly tax column from February 2003 to present (over 1250 columns).

SOCIAL MEDIA – SOCIAL IMPACT

Podcast – *Talking Taxes in a Truck*, S Corporation Association, a Washington, D.C. based organization promoting and protecting the interests of S corporations (<https://s-corp.org>). Topic: “The CTA Compliance Wrinkle No One’s Talking About.” Recorded on March 06, 2024, published on the organization’s website March 9, 2024.

HONORS AND AWARDS

Professional Community Recognition

2004 AICPA Professor-Practitioner Case Development Recipient
Recipient of the AICPA *Tax Adviser* Outstanding article award for 2003
New Mexico Society of CPAs Special Service Award - 2002
New Mexico Society of CPAs Outstanding Educator Award - 1998.
Price Waterhouse Coopers Tax Research Fellow - 1991-1992.
Deloitte Doctoral Fellowship - 1986-1988.
AICPA Doctoral Fellowship - 1985-1988

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University Awards, Recognition or Grants

2006 UNM Anderson Schools of Management Economic Development Research Grant
2005 UNM Anderson Schools of Management Economic Development Research Grant
KPMG Professor of Accounting, UNM - 2000 to 2007.
JF Maddox Foundation Summer Research Grant, UNM – 2003.
UNM Anderson Schools of Management Foundation Board, Faculty Award for Leadership in
Enhancing ASM's Relationship with the Business Community - 1999
REDW LLP Lectureship, UNM - 1996-2000.
REDW LLP Tax Research Fellow, UNM - 1993-1999.
Regents Lectureship, UNM - 1993-1996.
Coopers & Lybrand Award for Teaching Excellence, OU - 1991.
Union Pacific Education Initiative Award for Team Learning, OU - 1990.
Instructional Support Grant for Team Learning, OU - 1990.
Junior Faculty Research Grant, OU - 1989.
AAA Doctoral Consortium Representative, ASU - 1987.
Graduate Student Teaching Award, ASU - 1986.
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JOURNAL PUBLICATIONS – BASIC OR DISCOVERY RESEARCH

“Valuation of the Embedded Option in a Non-Cancelable Lease: Theory and Application,” with Joel Sternberg and Craig White. Journal of Applied Business Research, vol. 22, No. 3, 3rd quarter 2006, pp. 43-52.

“The Interaction of Broad-Based State Scholarship Programs with Federal Education Credits: State Budgetary Policy Implications,” with Craig White. State Tax Notes, v. 38, No. 3, October 10, 2005, pp. 197-206.

“The effects of tax rates and dividend payouts on common stock returns,” with Richard Alltizer. American Business Review, June 1999, pp. 24-33.

“The Litigation Crisis: Auditor Responsibility to the Public,” with Bonita Daly. Research On Accounting Ethics, Vol. 2, 1996, pp. 87-107.

“Financing Internal Buyouts of Private Companies: SCIN Attractive if Valuation Issues Can Be Resolved,” with Terry Crain. The Journal of Small Business Finance, Vol. 4, No. 2/3, pp. 129-142.

“Tax Savings Opportunities in Estate Freeze Transactions: An Application of the Black-Scholes Model,” with Joel Sternberg. Financial Services Review, spring 1995, Vol. 4, No. 1, pp. 9-22.

“The Effect of Repeal of the Capital Gain Preference on Venture Backed Companies,” with Inder Khurana. The Journal of Small Business Finance, Volume 3:2, 1994, pp. 97-109.

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“Tax Arbitrage and Organizational Form Selection: Allocation Flexibility in the Limited Liability Company,” with Richard Alltizer. Journal of Applied Business Research, Volume 10:2, spring 1994, pp. 130-138.

“Incentive Problems and General Partner Compensation in Limited Partnership Real Estate Investments.” Real Estate Economics, Volume 21:2, June 1993, pp. 131-140.

“A Note on Taxes and the Capital Structure of Partnerships, REITs, and Related Entities.” The Journal of Real Estate Research, Volume 8:2, spring 1993, pp. 279-286.

JOURNAL PUBLICATIONS – APPLIED OR INTEGRATIVE RESEARCH

“Section 704(c) Allocations: Forward, Reverse, and Possible Future Directions,” TAXES – The Tax Magazine, *Navigating Partnerships* Column, December 2025, pp. 5-13.

“Can Partnership Allocations Be Certain Amid Economic Uncertainty?” TAXES – The Tax Magazine, *Navigating Partnerships* Column, October 2025, pp. 8-14.

“Reeling in the Years - How Countdowns Affect Distribution Tax Planning,” TAXES – The Tax Magazine, *Navigating Partnerships* Column, August 2025, pp. 6-12.

“Ten Steps to Allocating Items When Interests Vary,” TAXES – The Tax Magazine, *Navigating Partnerships* Column, June 2025, pp. 7-13.

“Untangling New Partner-Level Basis Reporting for Property Distributions,” TAXES – The Tax Magazine, *Navigating Partnerships* Column, April 2025, pp. 6-11.

“What’s All This Fuss About Like-Kind Exchanges?” Tax Notes Federal, March 10, 2025, Vol. 186, pp. 1821-1825.

“Impressionistic and Other Valuations in Subchapter K,” TAXES – The Tax Magazine, *Navigating Partnerships* Column, February 2025, pp. 5-9.

“Reviewing the Form to Better Understand the Substance,” TAXES – The Tax Magazine, *Navigating Partnerships* Column, December 2024, pp. 6-10.

“Thatcherian Advice to Congress Following Loper Bright Enterprises: Now is No Time for Going Wobbly,” TAXES – The Tax Magazine, *Navigating Partnerships* Column, October 2024, pp. 5-9.

“Functional Analysis Part II: The Who and What of SE Tax,” TAXES – The Tax Magazine, *Navigating Partnerships* Column, August 2024, pp. 5-9.

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“We Who? Private Equity Should Concern Tax CPAs,” Tax Notes, Volume 183, June 10, 2024, pp. 1937-1940.

“Inquiring Minds (Maybe) Want to Know: Did Your Partnership Drop and Swap?” TAXES – The Tax Magazine, *Navigating Partnerships* Column, June 2024, pp. 5-10.

“Too Far and Not Far Enough: The AICPA’s Revised Statements on Standards for Tax Services,” with John Gamino, Tax Notes, Volume 183, May 27, 2024, pp. 1577 – 1584.

“One Can Believe Impossible Things: This is Seriously How We Share Recourse Liabilities,” TAXES – The Tax Magazine, *Navigating Partnerships* Column, April 2024, pp. 6-11.

“Risks for CPAs Preparing Beneficial Ownership Reports,” Tax Notes, Volume 182, February 26, 2024, pp. 1593-1596.

“S Corporation Capital Structure: Issues with IRS, CTA, and Prospective Buyers,” TAXES – The Tax Magazine, February 2024, pp. 18-23.

“Wandering in the Wilderness of Partner Self-Employment Income Tax Treatment,” Tax Notes, Volume 181, November 13, 2023, pp. 1229-1233.

“Tax Reporting Issues Following a Merger of Partnerships.” Journal of Taxation, June 2023, pp. 11-20. Also published in Practical Tax Strategies, August 2023, pp. 4-17.

“Establishing Boundaries: How Well Do Section 704(b) Capital Accounts Fit Target Allocations?” TAXES – The Tax Magazine, June 2023, pp. 15-26, 44.

“There’s No Accounting for Wyden’s Partnership Allocation Reforms,” Tax Notes, Volume 178, February 27, 2023, pp. 1319-1324.

“How and Why to Group or Aggregate: Sections 465, 469, 199A, and 1411,” Practical Tax Strategies, December 2022 pp. 4-13. Also published in Corporate Taxation, November/December 2022, pp. 3-12 and in *Tax Planning for Domestic and Foreign Partnerships, LLCs, Joint Ventures and Other Strategic Alliances*, Eric Sloan, and Clifford Warren editors, 2023, Practising Law Institute, New York.

“Installment Sales and Repossessions,” TAXES – The Tax Magazine, September 2022, pp. 89-94, 107-108.

“Passthrough Entity Taxation by the Forms,” Practical Tax Strategies, July 2022, pp. 11-22. Also published in Corporate Taxation, May/June 2022, pp. 3-14.

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“Written Tax Communication is Evolving: Casual is Now OK, But You Still Have to Influence People,” with Emily A. Hamill. TAXES – The Tax Magazine, February 2022, pp. 19-24, 32.

“The Mechanics of Maintaining Transactional Tax Basis Capital Accounts,” Practical Tax Strategies, December 2021, pp. 4-19. Also published in Corporate Taxation, November/December 2021, pp. 27-42.

“Aggregate versus Entity Approaches to Passthrough Entities,” TAXES-The Tax Magazine, August 2021, pp. 23-30; 35-36.

“PTE Basis Increase for PPP Loan Forgiveness Creates a Permanent (Windfall) Benefit,” Practical Tax Strategies, April 2021, pp. 4-11.

“The Uncertainty of Targeted Partnership Allocations: The View from Below,” TAXES – The Tax Magazine, February 2021, pp. 49-56.

“S Corporation Stock Acquisitions: Recording Purchase Basis in Assets,” Practical Tax Strategies, August 2020, pp. 4-15. Also published in Corporate Taxation, September/October 2020, pp. 18-29.

“Related Party Issues with Qualified Opportunity Funds.” TAXES – The Tax Magazine, May 2020, pp. 55-61.

“New Partnership Tax Reporting: Tax Capital Required, Book Capital Valuable.” Journal of Taxation, April 2020, pp. 4-12.

“Structuring Single-Property Qualified Opportunity Fund Investments,” with Rebecca Abraham, TAXES – The Tax Magazine, December 2019, pp. 37-47.

“Partnership Allocations of W-2 Wages and UBIA for QBID Purposes,” Practical Tax Strategies, November 2019, pp. 4-14.

“Rentals as a Trade or Business for the Qualified Business Income Deduction,” with Sheryl Campbell, TAXES – The Tax Magazine, October 2019, pp. 31-38.

“Qualified Opportunity Zone Investments May Revolutionize Tax Deferral Structures,” TAXES – The Tax Magazine, April 2019, pp. 41-48, 56.

“Business Operations Between Spouses: Partnership Filing or Disregarded Entity?” Practical Tax Strategies, March 2019, pp. 9-17.

“Guaranteed Payments or Preferred Distributions and the QBID,” TAXES – The Tax Magazine, December 2018, pp. 37-44, 62.

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“TCJA Changes Options for Dealer-Investor Planning in Development Projects,” Real Estate Taxation, 3Q 2018, pp. 8-14.

“Reporting and Planning Issues Affecting a Partnership’s Reported QBID,” TAXES – The Tax Magazine, July 2018, pp. 31-36, 51-52.

“Structure of S Corporation Stock Redemptions,” with Felicity Miller. TAXES – The Tax Magazine, April 2018, pp. 21-26, 47-48.

“Section 743 Adjustments with Partnership IRD Property,” TAXES – The Tax Magazine, October 2017, pp. 57-63, 68.

“How to Prove Material Participation,” Real Estate Taxation, Vol. 44, Number 3, spring, 2017, pp. 112-120.

“Group Passive Activities to Achieve Best Tax Result,” Estate Planning, December 2016, pp. 8-18.

“The CPA’s Role in Reviewing a Partnership or LLC Agreement,” TAXES – The Tax Magazine, May 2016, pp. 35-48.

“Reporting Issues with Partnership Targeted Tax Allocations,” TAXES – The Tax Magazine, October 2015, pp. 37-46, 56.

“When Does the Release of a Loan Guaranty Create Taxable Income?” Real Estate Taxation, Vol. 42, Issue 2, 1Q 2015, pp. 60-69.

“Partnership Redemption or Purchase Analysis Should Also Consider Disguised Sale Risk,” TAXES – The Tax Magazine, February 2015, pp. 37-46, 60.

“Purchases and Sales Involving S Corporations,” TAXES – The Tax Magazine, August 2014, pp. 65-78, 83.

“Strategies to Minimize SE Tax on Service Partner Retirement Payments,” The CPA Journal, July 2014, pp. 66-69.

“Dispositions of Installment Obligations,” Practical Tax Strategies, May 2014, pp. 213-222. Also published in Federal Taxes Weekly Alert, September 17, 2014.

“The Section 1411 Surtax and the Real Estate Professional,” Practical Tax Strategies, March 2014, pp. 100-107.

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“Partnership Code Sec. 704(b) Capital Account Maintenance – Permitted Adjustments Can Track Partners’ Economic Arrangements,” TAXES – The Tax Magazine, February 2014, pp. 35-54, 70-71. Featured in CCH *Focus on Learning* e-newsletter, June 2014.

“Below Market Sales to Family Members: *Part Gift-Part Sale Result Preferable to Section 267 Treatment*,” The CPA Journal, October 2013, pp. 56-59.

“Partnership Distributions Present Hidden Traps,” TAXES – The Tax Magazine, August 2013, pp. 25-34, 53-54. Featured in CCH *Focus on Learning* e-newsletter, January 2014.

“New Landscape of Post-2012 (Un)Estate Planning Strategies,” Estate Planning, June 2013, pp. 3-12.

“Preserving the Residence Sale Exclusion for Mixed Use Property,” Practical Tax Strategies, June 2013, pp. 244-252.

“Capitalization of Interest Related to Real Estate Development Activities,” Real Estate Taxation, First Quarter 2013, pp. 60-68.

“Avoiding Traps When Electing S Corporation Status for an LLC,” Practical Tax Strategies, January 2013, pp. 4-10. Featured in Federal Taxes Weekly Alert, March 28, 2013.

“Maximizing Losses in Pass-Through Entities,” TAXES – The Tax Magazine, July 2012, pp. 47-54.

“Working with the Passive Activity Loss Groupings,” Practical Tax Strategies, May 2012, pp. 163-169. Featured in Federal Taxes Weekly Alert, July 26, 2012.

“Significant Pitfalls Remain for Post-2006 QSub Interest Transfers,” with Peter Neidhardt and Craig White, TAXES – The Tax Magazine, July 2008, pp. 45-54.

“Prepare for IRS Attack on Indirect Related-Party Exchanges,” Practical Tax Strategies, November 2006, pp. 260-270.

“Linking Tax and Economic Aspects of Convertible Financial Instruments,” with Joel Sternberg, Journal of Taxation of Investments, Vol. 23, No. 3, spring 2006, pp.232-245.

“Separating Personal and Business Goodwill,” with Darrell Arne, The Tax Adviser, June 2003, pp. 346-353. This article won the outstanding article award for 2003. It was also featured in BVR’s Guide to Enterprise v. Personal Goodwill, chapter 3, pages 3-94 to 3-106, 2008, Business Valuation Resources, LLC, Portland, OR.

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“Maximize Home-Sale Exclusion with Controlled-Entity Transfers,” Practical Tax Strategies, May 2003, pp. 268-276. Featured in Tax Ideas, 6-18-2003, ¶252.1 to ¶252.8.

“Form Over Economic Substance Now Permanent in Final Self-Charged Interest Regulations,” with Janet Tillinger and Paul Streer, Real Estate Journal, March 2003, pp. 59-71.

“When is an Assignee or Judgment Creditor Taxed on Partnership Income?” The Tax Adviser, Tax Clinic Section, August 2002, pp. 518-519.

“Tax Planning for QSub Interest Transfers.” TAXES – The Tax Magazine, September 2001, pp. 43-51.

“Non-Safe-Harbor Reverse Exchange Guidance.” The Tax Adviser, Tax Clinic Section, August 2001, pp. 523-524.

“Deemed Sale Election Can Lock-in Capital Gain Treatment.” Practical Tax Strategies, July 2001, pp. 4-9. Featured as a practice alert in RIA Federal Taxes Weekly Alert, 8/02/01, pp. 384-386. Reprinted in Tax Ideas, 9/19/01, ¶227.1 to ¶227.10.

“Rev. Proc. 2000-37 Offers Long-Awaited Reverse Exchange Safe Harbor.” The Tax Adviser, March 2001, pp. 190-200.

“When Checking the Box Can Lead to Corporate Tax Savings,” with Craig White. TAXES – The Tax Magazine, February 2001, pp. 36-43.

“CRT Investment Diversification and Risk-Taking Strategies,” with Jennifer Hall and Craig White, The Tax Adviser, January 2001, pp. 38-47.

“Full House of Section 1031 Exceptions Beat Two of a (Like) Kind.” Practical Tax Strategies, September 2000, pp. 132-140. Featured in Tax Ideas, 10/18/2000, ¶ 203.1 to ¶203.6.

“Intrafamily Installment Sales of Nonqualified Stock Options,” with Roger Lusby III, The Tax Adviser, July 2000, pp. 494-503.

“Partnership’s Ownership of Residence Does Not Deny Section 121 Exclusion.” The Tax Adviser, Tax Clinic Section, June 2000, pp. 396, 398.

“Renovate Home-Sale Plans by Adding a Lease-Option,” with Craig White, Practical Tax Strategies, May 2000, pp. 294-300.

“Fiscal-Year Individuals,” with Maggie Zahm, The Tax Adviser, Tax Clinic Section, October 1999, pp. 690-691.

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“Choice of Entities for Real Estate Development,” with Craig White, Business Entities, September/October 1999, pp. 26-33, 61-62.

“LLCs and LLPs: Much Ado About Nothings,” with Jennifer Olson. The Tax Adviser, July 1999, pp. 506-514.

“Build-to-Suit Exchanges,” The Tax Adviser, *Tax Clinic Section*, May 1999, pp. 321-322.

“Family Tax Planning Combining New Residence Exclusion with Self-Canceling Installment Sale.” The Journal of Real Estate Taxation, spring 1999, pp. 213-223.

“Built-in Corporate Tax Liability Reduces Taxable Estate.” Practical Tax Strategies, February 1999, pp. 68-74. Featured in Tax Ideas, 3/17/99, ¶ 418.1 to ¶ 418.16.

“Update on Intermediaries and Related-Party Exchanges.” The Tax Adviser, *Tax Clinic Section*, August 1998, pp.531-532.

“CPAs and the Unauthorized Practice of Law.” The CPA Journal, August 1998, pp. 32-39. Runner-up for Max Block Award for outstanding article published in 1998.

“Tax and Accounting Treatment of Equity Compensation in Partnerships.” The Journal of Real Estate Taxation, winter 1998, pp. 262-277.

“Avoiding Traps in Deferred Real Property Exchanges.” The Tax Adviser, November 1997, pp. 716-723.

“Valuation Discounts for Intrafamily Transfers,” with Donald Stout. Taxation for Accountants, August 1997, pp. 75-82.

“How Do Intermediaries Affect Related Party Exchanges?” The Tax Adviser, *Tax Clinic Section*, May 1997, pp. 276-277.

“Complex Rules for Partnership Distributions.” Taxation for Accountants, February 1997, pp. 77-85. Featured in Tax Ideas, 3/19/97, ¶ 545.1 to ¶ 545.14. Also published in Taxation for Lawyers, March/April 1997, pp. 275-283.

“Using a Charitable Remainder Trust in Retirement Planning,” with Bertram Finzer. Taxation for Accountants, November 1996, pp. 275-282. Also published in Taxation for Lawyers, January/February 1997, pp. 211-218.

“Beware of Recapture Gain in Like-Kind Exchanges.” The Tax Adviser, *Tax Clinic Section*, September 1996, pp. 534-535.

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“Making Tax-Free Exchanges of Like-Kind Investment Property.” Journal of Taxation of Investments, spring 1996, pp. 220-235.

“Gifts of Options Can Maximize Transfer Tax Savings.” Journal of Asset Protection, January/February 1996, pp. 42-47.

“Intra-Family Sales of Appreciated Assets Offer Attractive Wealth Transfer Opportunities.” Journal of Taxation of Investments, winter 1996, pp. 153-167.

“Proper Procedures Can Help to Avoid Preparer Penalties.” Taxation for Accountants, November 1995, pp. 294-301.

“Redemptions and Owner Succession in the Family Business.” TAXES - The Tax Magazine, August 1995, pp. 415-424. Featured in Financial and Estate Planning.

“Personal Residence Trusts Can Reduce Transfer Taxes.” Taxation for Accountants, August 1995, pp. 73-79.

“When is the Best Time to Exercise Employee Stock Options?” Personal Financial Planning, July/August 1995, pp. 26-30.

“How Taxes Influence Whether to Exercise Executive Stock Options,” with Joel Sternberg. The Journal of Taxation of Investments, spring 1995, pp. 187-196.

“Nonqualified Stock Plans Can Be Adapted to Meet the Needs of Privately Held Companies.” Journal of Taxation, February 1995, pp. 100-106. Featured in Tax Ideas, September 1995, ¶ 352.1 to ¶ 352.16.

“S Elections Vulnerable on Debt-Equity Question.” Taxation for Accountants, January 1995, pp. 4-11. Also published in Taxation for Lawyers, March/April 1995, pp. 269-276.

“Proper S Corp. Formation Ensures Continued S Status.” Taxation for Accountants, September 1994, pp. 354-361. Also published in Taxation for Lawyers, November/December 1994, pp. 162-168.

“Recent Tax and Accounting Changes Make Convertible Debentures Worth Another Look.” The Journal of Taxation of Investments, spring 1994, pp. 197-208.

“Capital Gains for the Casual Subdivider: Can Section 1237 Be Used as a Safe Harbor in the Post-RRA '93 Environment?” The Journal of Real Estate Taxation, spring 1994, pp. 253-263.

“Receipt of a Profits Interest for Services after Revenue Procedure 93-27: Why the IRS Did Not Go Far Enough.” Tax Notes, January 3, 1994, pp. 101-105.

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“The Design and Operation of Cafeteria Plans.” The Tax Adviser, October 1993, pp. 657-664.

“Alternative Methods for Measuring a Partner's Interest,” with Richard Alltizer. Taxation for Accountants, July 1993, pp. 10-17. Also published in Taxation for Lawyers, September/October 1993, pp. 68-75.

“Options as a Second Class of Stock.” Journal of S Corporation Taxation, summer 1993, pp. 43-55.

“When to Advise a Sec. 754 Election,” with John Grasinger. The Tax Adviser, June 1992, pp. 396-404.

“Liquidating a corporation,” with Karla Caraway. The Tax Adviser, March 1992, pp. 148-155.

“Using Options to Compensate Service Providers at the Formation of a New Entity.” The Journal of Taxation, March 1992, pp. 92-97.

“Compensation Planning in the Family Corporation,” with Karla Caraway. Taxation for Accountants, March 1991, pp. 168-174.

“Tax Planning Considerations When Terminating a Partnership.” The Practical Accountant, August 1990, pp. 52-59.

“Sale of a Residence with Business Use: Planning to Minimize Gain Recognition.” The Journal of Real Estate Taxation, summer 1990, pp. 336-346.

“Adjustments to Partners' Capital Accounts Must Have an Economic Basis.” Small Business Taxation, January/February 1990, pp. 143-149.

“Gain on Contributions of Partial Interests and Encumbered Property Can Be Avoided.” Taxation for Accountants, January 1990, pp. 36-39.

“Tax Consequences of Corporation-Shareholder Loans.” TAXES-The Tax Magazine, September 1989, pp. 608-615. Featured in The Monthly Digest of Tax Articles, February 1991, pp. 35-43.

“Sale of a Principal Residence.” The Tax Adviser, July 1989, pp. 492-498. Featured in The Monthly Digest of Tax Articles, June 1990, pp. 1-9.

“Dealer-Investor Status: Does It Still Matter?” The Review of Taxation of Individuals, summer 1989, pp. 219-228.

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“Interest Free Loans: A Tax Planning Idea That Survives Tax Reform,” with William Duncan, Financial and Estate Planning, August 1986, pp. 23,545 - 23,554.

INVITED PUBLICATIONS – APPLIED

Albuquerque Journal, Business Outlook Section, tax column, published weekly since February 24, 2003, to present, bi-monthly before that date beginning January 4, 2002. Items from this column have been reprinted in various other newspapers throughout the United States.

“Draft Form Released for Uncertain Tax Positions,” Executive’s Tax and Management Report, July 2010.

“An Inventory Method for Homebuilders to Avoid,” Executive’s Tax and Management Report, April 2010.

“Debt Discharge Allocation Issues in Flow-Through Entities,” Executive’s Tax and Management Report, January 2010, pp. 6-8.

“Income Tax Benefits of Including Property in Gross Estate,” Executive’s Tax and Management Report, October 2009, pp. 5-7.

“Providing Debt Capital to an S Corporation,” Executive’s Tax and Management Report, July 2009, pp. 4-6.

“Tax Planning Shifts for Real Estate Purchases,” Executive’s Tax and Management Report, May 2009, pp. 3-5.

“The Fiscal Crisis and Timing Taxable Income,” Executive’s Tax and Management Report, October 2008, pp. 1-4.

“Low Interest Rates Favor Residence GRATs,” Executive’s Tax and Management Report, April 2008, pp. 11-13.

“Estate Planning Benefits of Gifts of Options,” Executive’s Tax and Management Report, January 2008, pp. 6-8.

“Significant Tax Planning Remains After ‘Fix’ to QSub Sales,” Executive’s Tax and Management Report, October 2007, pp. 8-10.

“Association Election Requires Attorney-CPA Coordination,” Executive’s Tax and Management Report, July 2007, pp. 7-9.

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“Real Option Approaches to the Lease or Buy Decision,” Executive’s Tax and Management Report, March 2007, pp. 5-6.

“Should You Care if a Tax Strategy is Patented?” Executive’s Tax and Management Report, October 2006, pp. 1, 3-4

“Real Estate ‘TICs’ and Section 1031 Exchanges,” Executive’s Tax and Management Report, July 2006, pp. 4-6.

“Charitable Gifts of S Corporation Debt,” Executive’s Tax and Management Report, April 2006, pp. 4-6.

“Corporate Tax Implications for S Corporations,” Executive’s Tax and Management Report, January 2006, pp. 6-8.

“Recent Tax Act Eliminates Loss Duplication,” Executive’s Tax and Management Report, October 2005, pp. 7-9.

“Tax Treatment of Intangible Property,” Executive’s Tax and Management Report, July 2005, pp. 9-10.

“Planning for Depreciation Recapture,” Executive’s Tax and Management Report, April 2005, pp. 5-7.

“Hedging Estate Taxes with a GRAT,” Executive’s Tax and Management Report, December 2004, pp. 8-10.

“IRS Casts Wider Net on Related Party Exchanges,” Executive’s Tax and Management Report, September 2004, pp. 4-6.

“Convertible Debentures as an ISO Alternative,” Executive’s Tax and Management Report, June 2004, pp. 7-8.

“Weighing in on the Withholding Proposal,” Executive’s Tax and Management Report, May 2004, page 4.

“Buying and Selling Equity Interests in Disregarded Entities,” Executive’s Tax and Management Report, March 2004, pp. 4-5.

“New Ideas for Family Corporation Stock Redemptions,” Executive’s Tax and Management Report, December 2003.

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“New Ruling Relieves Partnership Like-Kind Exchange Concern,” Executive’s Tax and Management Report, October 21, 2003.

“What Qualifies as a ‘Principal’ Residence,” Executive’s Tax and Management Report, September 7, 2002.

Albuquerque Journal, Mature Life Magazine, monthly tax column beginning May 2003 and ending December 2011.

Quarterly Chair’s Column in NMSCPAs CPA Journal, June 2004, September 2004, December 2004, March 2005, June 2005.

“UNM Accounting Department Needs Your Input,” NMSCPAs CPA Journal, January 15, 2002.

“Family Partnerships Face Tough IRS Scrutiny.” On Point, fall 2000, p. 3.

“FLP Magic - Disappearing Estate Value.” On Point, fall 2000, p. 3.

“New regs. enable common-sense price allocations.” Succession Solutions, summer 2000, p. 2.

“New CPA-client privilege leaves substantial attorney role.” On Point, spring 2000, p. 4.

“Cost segregation studies offer tax-saving opportunities.” Client/Friend, Winter, 2000, pp. 1,3.

“Attorneys and CPAs: Overcoming friction to work better together.” On Point, summer 1999, p.2.

“Which Business Entity is Best for Your Company?” Brochure for Accounting Firms Associated, Inc., Gainesville, FL., spring, 1999.

“Valuation discount approved for built-in corporate tax liability.” On Point, winter 1999, p.2.

“Whose goodwill is it anyway - The corporation’s or the individual’s?” Client/Friend, fall 1998, p.2.

“IRS Reform - Shifting the Burden of Proof.” On Point, fall 1998, p.1.

“Tax Benefits May Require Family Separation.” Succession Solutions, fall 1998, p.3.

“How Entity Choice Affects Business Succession.” Succession Solutions, fall 1998, pp. 1, 3.

“The ABCs of LLCs, LLPs, Ss and Cs.” New Mexico Business Journal, June 1998, pp. 37-38.

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- “Gifts of Options Save Transfer Taxes.” Succession Solutions, summer 1998, p.2.
- “Redemption of Stock in Divorce Cases.” On Point, summer 1998, p.3.
- “Which Business Entity is Best for You?” Client/Advisor, summer 1998, pp. 1-2.
- “Two Ways Homeowners May Deduct Construction Interest.” Client/Advisor, summer 1998, p. 2.
- “How Much Land Qualifies as a Principal Residence?” Client/Advisor, summer 1998, p. 3.
- “Estate Taxation Cases - The Impact of New Tax Laws.” On Point, spring 1998, pp. 1-2.
- “Aggressive FLP Devices Invite IRS Challenge.” On Point, spring 1998, p. 4.
- “Personal Residence Trusts Can Reduce Transfer Taxes.” Succession Solutions, spring 1998, p. 3.
- “QPRT.” New Mexico CPA Journal, winter 1998, p.12.
- “Merger and Acquisition Disputes - Don’t Proceed Without Your CPA,” On Point, winter 1998, p.3.
- “LLCs, Family Partnerships May Lead to Tax Savings,” Succession Solutions, winter 1998, p.2.
- “Retirement Planning Using Charitable Trusts,” Succession Solutions, winter 1998, p.3.
- “Tax Strategies for Commercial Real Estate.” Client Advisor, fall 1997, pp.1-2.
- “Tenant Tax Issues.” Client Advisor, fall 1997, p.2.
- “Real Estate Transactions: Early Input from CPA Helps.” On Point, summer, 1997, pp. 1-2.
- “How to Defend Against Challenges of ‘Voodoo’ Economics.” On Point, summer, 1997, p.3.
- “Determining Losses When There is a Business Interruption.” On Point, spring 1997, p.3.
- “Assessing Damages - Determining Economic Losses.” On Point, winter 1997, pp. 1-2.
- “Why CPAs Excel in Economic Loss Analyses.” On Point, winter 1997, p.2.
- “Family limited partnerships, LLCs may lead to transfer tax savings.” New Mexico CPA Journal, November/December 1996, p.13.

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“Making up for the deficit in qualified plans.” New Mexico CPA Journal, July/August 1996, p.11.

“IRS allows certain property exchanges.” Silver City Daily Press, Friday, April 19, 1996, p.10.

“How to structure a deferred like-kind exchange to make sense, add value to your client services.” New Mexico CPA Journal, March/April 1996, p.5,9.

“LLC and the IRS: An IRS proposal makes LLC a good choice for family business.” New Mexico CPA Journal, July/August 1995, p.6.

PUBLICATIONS - TAX EDUCATION BOOKS

Tax Aspects of Buying and Selling a Business - Accountants Education Group Self-Study Course qualifying for 20 hours of CPE credit. Published in spring 1995. Revised in January 1996, August 1996, January 1997, September 1997, August 1998, January 1999, February 2000, January 2001, June 2001, January 2002, January 2003, January 2004, January 2005, January 2006, January 2007, January 2008, January 2009, January 2010, January 2011, January 2012, December 2012, December 2013, January 2015, January 2016, January 2017, January 2018, February 2019, January 2020, January 2021.

Contributing Author, Wolters Kluwer analysis of Coronavirus Aid, Relief, and Economic Security Act of 2020, March 2020.

Contributing Author, Wolters Kluwer analysis of TCJA of 2017, Tax Cuts and Jobs Act, Law, Explanation & Analysis, December 2017.

The Adviser’s Guide to S Corps, C Corps, Partnerships, LLCs, and Sole Proprietorships: Making the Right Choice. Published by the AICPA, 2011.

AICPA On-Line CPE Courses – Loss Limitation Provisions of Real Estate Activities, Taxation of Lease Transactions, Depreciation and Amortization of Real Property, Determining the Character of Gains and Losses, Choice of Entities: Choice and Formation, Choice of Entities: Reorganizations, Choice of Entities: Distributions, Choice of Entities: Estate Planning Considerations, Choice of Entities: General Considerations, and Choice of Entities: Formation Issues. All published in July 2000 and updated in 2001, March 2002, January 2003, March 2004, January 2005, January 2006, and January 2007.

S, C, Partnership or LLC? Using a Business Form to Solve Your Client’s Tax and Business Problems (previously, Choice of Entities in Challenging Situations) - AICPA Group-Study course qualifying for 8 hours of CPE credit. Published in June 2000, updated in February 2001, June 2001, February 2002, January 2003, March 2004, January 2005, January 2006, and January 2007.

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Tax Aspects of Alimony and Child Support, chapter in LexisNexis Federal Tax Library, April 2006.

The CPA's Guide to Choosing Business Entities, AICPA, 1999. Updated in March 2000 and February 2001.

Choice of Entities in Challenging Situations - AICPA Self-Study course qualifying for 16 hours of CPE credit. Published in December 1996. Revised in June 1997, September 1997, January 1998, January 1999, March 2000, February 2001, June 2001, and February 2002.

Real Estate: Tax and Financial Planning - AICPA Group-study course qualifying for 8 hours of CPE credit. Published in summer 1995. Revised in January 1996, August 1996, January 1997, September 1997, January 1998, August 1998, January 1999, and February 2000.

Benefit Plans for Small Business - AICPA Self-study course qualifying for 9 hours of CPE credit. Published in fall 1993. Revised in February 1995, January 1996, August 1996, January 1997, September 1997, January 1998, and January 1999.

The CPA's Guide to Benefit Plans for Small Business, AICPA, 1999.

Tax and Financial Planning for Real Estate Transactions - AICPA Self-study course qualifying for 12 hours of CPE credit. Published in fall 1994. Revised in July 1995, January 1996, August 1996, January 1997, September 1997, January 1998, August 1998, and January 1999.

Corporate Divisions. Chapter for AICPA *CPE Direct* Self-Study CPE. Published August 1998.

Nontaxable Corporate Reorganizations. Chapter for AICPA *CPE Direct* Self-Study CPE. Published in May 1998.

Planning and Structuring Tax-Deferred Like-Kind Exchanges. Chapter for AICPA *CPE Direct* Self-Study CPE. Published in February 1998.

Estate and Gift Taxation. Chapter for AICPA *CPE Direct* Self-Study CPE. Published in February 1998.

Entity Classification under the "Check-the-Box" Regulations. Chapter for AICPA *CPE Direct* Self-Study CPE. Published in May 1997.

TaxPoint: An Interactive Taxation Learning System. CD-ROM Textbook published by South-Western Publishing with the assistance of Research Institute of America. This project had two editors and multiple authors. I wrote module three, Tax Practice and Procedure, module twelve, Compensation and Benefits, module twenty-two, Operations of Flow-Through Entities, and module twenty-three, Distributions from Flow-Through Entities.

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Partnership Taxation - Complex Issues - AICPA Self-study course and cassettes qualifying for 12 hours of CPE. Published in November 1991; revised December 1992, August 1993, January 1995, June 1995, December 1995, and January 1997.

Tax Planning for Individuals - Micromash, Inc., computer-based self-study course qualifying for 8 hours of CPE. Co-authored with William Duncan. Published in 1988, with revisions in 1990, 1991, 1992, 1993, 1994, 1995, 1996, and 1997.

Enhancing The Compensation Package for the Small Business - AICPA Group-study course qualifying for 8 hours of CPE credit. Published in spring 1993; updated August 1993, February 1994, February 1995, January 1996, and August 1996.

Taxation of the Closely Held Corporation - Western CPE self-study course qualifying for 12 hours of CPE. Published in August 1996. Revised in January 1997.

TEACHING ACTIVITIES

Graduate Courses Taught

Real Estate Taxation
Corporate Taxation
Tax Research and Practice.
Partnership Taxation
Estate and Gift Taxation
Executive MBA Course – Managerial Accounting
Seminar: Business Tax Planning
Seminar: Current Issues in Taxation
Seminar: Taxation of the Closely Held Corporation
Independent Studies: Partnership Taxation; Employee Benefit Programs; Real Estate Taxation; International Taxation; Estate and Gift Taxation; Corporate Taxation; and Tax Research.

Undergraduate Courses Taught

Managerial Accounting
Introductory Taxation
Advanced Taxation

Student Related Activities

Faculty Advisor – Master of Science in Accounting, TAMUC, fall 2019 to present.
Faculty Advisor for Master of Accounting program, UNM, through May 2007.
Faculty Advisor for Beta Alpha Psi Honor Society (UNM) - 1998-2000. Chapter attained

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superior status for the first time and was recognized as the most improved chapter nationally for 2000.

Ph.D. Program Committee for four students, OU, dissertation committee for two students.

Faculty Sponsor of Undergraduate Leadership Program Fellow, OU, Fall 1989 - spring 1991.

Faculty Sponsor of Undergraduate Research Opportunities Program Fellow, OU, fall 1990.

Continuing Professional Education - Course Development

AICPA – National Professional Development Program, Self-Study, and Group-Study Programs.

Accountants Education Group – Tax Aspects of Buying and Selling a Business.

Alvarez and Marsal – course development in partnership taxation and passthrough entities.

BDO LLP - course development for Partnership Taxation, Executive Compensation, Compensation and Retirement Planning, C Corporations, S Corporations, and Family Wealth Planning. Consultant for eLearning coursework as pre-work for seminars.

CBIZ – course development in partnership taxation and real estate taxation.

Commerce Clearing House – Distance Learning Course Development and Delivery in a variety of areas. Approximately 30 courses in total.

CPAmerica – web-based courses in Partnership Taxation and S Corporation Taxation.

Deloitte LLP - Distance Learning – Partnership Taxation, Corporate Taxation.

Ernst & Young LLP - Consultant for the Professional Education Group. Assisted development of a web-based CPE Program for Partnership Taxation, Corporate Taxation, S Corporation lunch-and-learn program. Prepared and delivered virtual classroom content for Corporate Formations, Corporate Divisions, Purchase Price Allocations, and Taxable Business Acquisitions.

RSM, LLP - Partnership Fundamentals, Intermediate Partnership Taxation, and Advanced Partnership Taxation I and II, Partnership Capital Accounts – Book and Tax, Professional Ethics for CPAs, and Corporate Acquisitions and Reorganizations.

New Mexico Society of CPAs – web-based courses on accounting and tax ethics, partnership taxation, S corporation taxation.

Western CPE – Recorded webinars dealing with partnership taxation, S corporation taxation, and like-kind exchanges

Professional Teaching

AICPA Conference on Tax Strategies for High-Income Taxpayers – Passive Activity Planning, Choice of Entity, S Corporation Strategies.

AICPA National Tax Education Program - Levels III, IV and V. Prepared materials for Level III Partnership Taxation course; Level IV Corporate Liquidations, Stock Redemptions, Corporate Acquisitions and Divisions; Level V Taxation of LLCs and Real Estate Tax Issues.

Alabama Society of CPAs - Fringe Benefits in the Closely Held Corporation.

Alaska Society of CPAs - Individual Income Tax Planning.

Alvarez and Marsal – 2024 National Tax Training, Partnership Taxation Level I, Partnership Taxation Level II, Pass Through Entities Level III, Partnership Taxation Level IV.

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American Tax Institute in Europe - U.S. Corporate Taxation.

Anderson Schools of Management - Structuring Like-Kind Exchanges (developed materials).

Arizona Society of CPAs - Compensation in the Small Business, Real Estate Taxation.

Arizona Federal Tax Institute Conference, Tax Updates 1999, 2000, 2001, 2002, 2004, 2005, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2016, and 2017. Creative Uses of Stock-Based Compensation; Uses of Disregarded Entities; Locking in Capital Gain on Real Estate Development; Intra-family Asset Sales; Partnership Distributions; Indirect Related-Party Exchanges; Timing and Character of Income; Partnership Tax Update; Loss Limitation Provisions; Current Tax Update; Section 1411 Surtax and Rental Real Estate; The CPA and Attorney's Role in Satisfying Safe Harbor and Target Allocations in a Partnership, Section 1202 Exclusion.

Atkinson & Company (Albuquerque, NM) - Choice of Entity; Corporate Taxation; Buying and Selling a Business; Taxation of Partnerships, LLCs, and LLPs; Estate and Gift Taxation. Property Transactions.

BDO LLP – Basic Partnership Taxation, Advanced Partnership Taxation, Compensation and Retirement Planning, Executive Compensation, Individual Tax Planning, Family Wealth Planning, Advanced S Corporation Taxation, Tax Fundamentals Core, Advanced Tax Core, master's Tax Program.

BKR International – 2010 Tax Update.

BPW & C, LLC (Albuquerque, NM), now part of Moss Adams – Professional Ethics.

Burt & Nagel, Ltd. (Albuquerque, NM) - Passive Activities, Alternative Minimum Tax.

Carlsbad Chapter, New Mexico Society of CPAs - 1997 Tax Update, Individual Taxation, Taxation of Flow Through Entities.

CBIZ – 2024 and 2025 Tax Manager Symposium. Like-kind exchanges, COD tax issues, Target allocations, Partnership capital accounts, Review of partnership agreements, Partnership debt shares, Partner SE tax, Partnership Profits Interests, S corporation acquisitions.

Commerce Clearing House – Web-based seminars, thirty-five tax-related topics dealing with partnership taxation, S corporation taxation, property transactions, Opportunity Zones, corporate acquisitions and reorganizations, and tax ethics. Courses range from 2 hours to 8 hours.

CCH National Users Conference – Partnership topics presented in 2015, 2017; Section 1031 Exchanges presented in 2018.

CorpTax, Plano, Texas – Partnership Taxation, 2018 and 2019; Accounting for Deferred Taxes (Uncertain Tax Positions, Valuations Allowances, Business Combinations, Accounting for Stock-based Compensation) 2017, 2018, 2019, and 2021.

Coulter & Justus, Knoxville, TN – Partnership Taxation 2018, Partnership Update 2019.

CPAmerica - National Tax Training Program: Ownership Succession in a Family Business, Strategic Tax Planning, Partnership Taxation, Divisive Reorganizations, Partnership Allocations Under Secs. 704(b) and 704(c), Section 1031 Exchanges, Compensation Planning, Advanced Tax Strategies, Uses of Disregarded Entities, and Choice of Business Entity, Family Owned and Managed Businesses. Prepared materials on use of intra-family deferred payment sales, partnership taxation, choice of entity, family owned and managed businesses, advanced tax strategies, compensation planning, and current tax developments. Developed and delivered web training in Partnership Allocations, Partnership Liability Shares and Section 754 Elections,

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Divisive Reorganizations, Like-kind Exchanges, Estate & Gift Tax, and Tax Practice, Series of 2-hour webinars in 2016, 2018, 2019, 2020, 2021, 2022, and 2023.

CPA Associates International – Like-Kind Exchanges.

CPA Connect - Intra-Family Asset Sales, Annual Meeting, 1999.

Deloitte LLP - Distance Learning Program in Partnership Taxation, S Corporation Taxation, Corporate Reorganizations.

Dona Ana Chapter, New Mexico Society of CPAs, Section 121 Regulation Update.

EY LLP National Tax Education Program - Introduction to Tax Practice; Introduction to Tax Entities - C Corporations; Passive Activities; Corporate Operations; Corporate Practice; Taxation of Compensation and Benefits; Personal Financial Counseling - Retirement, Benefits, and Compensation; S Corporations; and Corporate Reorganizations. Virtual class presentations for Corporate Divisions, Corporate Formations, Corporate Liquidations, Purchase Price Allocations, and Taxable Acquisitions, Partnership Mergers. Prepared materials for Retirement, Benefits, and Compensation Planning, Taxation of Compensation and Benefits and Virtual Class presentations.

Ernst & Young (former) Kenneth Leventhal Real Estate Group - Partnership Taxation Levels I, III, IV, and V; Real Estate Taxation. Prepared materials for Partnership Levels III and IV and Real Estate Taxation.

*Farmington Chapter, NMSCPA*s - Business Acquisitions, Like-Kind Exchanges, Entity Choice for Real Estate Development, Corporate Taxation, Taxation of Partnerships and LLCs.

Frazier & Deeter LLP (Atlanta, GA) - Partnership Taxation; Estate & Gift Taxation; Like-Kind Exchanges; and 1998 Tax Update.

Heart of America Tax Conference – Corporate Tax Update (2017); Partnership Tax Basis Capital Accounts (2021); Corporate Tax Update (2023).

*Hobbs Chapter, NMSCPA*s - Business Acquisitions; Taxation of Partnerships, LLCs, LLPs; Real Estate Taxation, Taxation of the Closely Held Corporation, Taxation of Flow-Through Entities, and Choice of Business Entity.

Illinois Society of CPAs - Small Business Taxation, Tax Elections for Closely Held Business.

Indiana CPA Society, 1999 Tax Institute - Partnership and LLC Update; Mergers & Acquisitions,

2000 Tax Institute - Creative uses of Compensatory Equity Options; Reverse Section 1031

Exchanges, *2001 Tax Institute* – Partnership and LLC Tax Update, Organizations,

Reorganizations, and Terminations of Business Entities, *2007 Tax Institute* – Sale of Disregarded Entities and Acquisitions and Dispositions of S Corporations.

Iowa Society of CPAs - Executive Compensation Techniques; Compensation Planning in the Small Business.

Johnson, Miller & Co. (Hobbs, NM) – 2001 Tax Act.

Lorman Education Services - Like-Kind Exchanges – Special Problems (2000, 2001).

Louisiana Society of CPAs – 2015 Tax Conference (Targeted Partnership Tax Allocations); 2018 and 2019 Tax Conference (Section 199A Deduction); 2019 Business and Industry Conference.

Marcum & Kleigman LLP (New York, NY) – Disregarded Entity Uses, Entity Restructurings, Section 83 Transactions, Current Cases and Developments.

McAfee, LLC – Partnership Taxation.

Meyners & Company (Albuquerque, NM) - Taxation of the Closely Held Corporation, Tax Research; Compensation and Benefits; Estate and Gift Taxation. Prepared all materials.

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National Business Institute – Like-Kind Exchanges.

Nevada Society of CPAs - Employee Benefits; Real Estate Taxation.

New Mexico Society of CPAs – Annual Tax Conference 1993, 1996 through 2011 (annual); 2013, 2015, 2017, 2020, 2022, 2023, and 2024. Other programs include Partnership Target Allocations, Tax Research, Reviewing Partnership Agreements, Partnership Allocations and Capital Account Maintenance, Loss Limitation Provisions, Individual Tax Planning, Compensation Planning, S Corporation Taxation, Taxation of the Closely Held Corporation, Level I Staff Tax Training, Level II Staff Tax Training, Intra-Family Asset Sales, Stock Based Compensation, LLC and LLP Tax Update, 1996 Tax Act Update, 1997 Tax Act Business and Investment Provisions, 2001 Tax Act, LLC Taxation, Real Estate Taxation, Hot Tax Planning Ideas, Estate and Gift Taxation, Partnership and LLC Taxation, Nonqualified Deferred Compensation, Basic 1040 preparation, Advanced 1040 Tax Problems, Like-Kind Exchanges, Tax Aspects of Buying and Selling a Business, Gift and Estate Tax Valuation Games, Choice of Entity, Tax Elections for Closely Held Business, and the Sole Practitioner Tax School (4-hour programs dealing with partnership taxation, S corporation taxation, choice of business entity, character of income, tax planning for the sale of a residence, nontaxable business acquisitions, estate planning, and individual tax planning).

New Mexico Tax Research Institute – Annual Conference, Tax Ethics, May 2010, May 2011, May 2012, April 2014, April 2016.

Oklahoma Society of CPAs - Buying and Selling a Business, Taxation of Partnerships and LLCs.

Phillips Petroleum Company (Bartlesville, OK) - Two-day partnership taxation course.

Oklahoma Tax Conference – 2007, 2008, 2009, 2010, 2011, 2012, and 2014. Partnership Capital Accounts; Partnership Update; Section 1031 Exchanges; Troubled Debt Transactions; Partnership Allocations; Evaluating Active/Passive Status; Loss Limitation Rules; Advanced Partnership Distributions; Partnership Debt-for-Equity Exchanges; Section 1411 Surtax.

Potter & Company (Monroe, NC) - Like-Kind Exchanges.

Pulakos CPAs (Albuquerque, NM) – Property Transactions, Like-Kind Exchanges.

REDW LLP (Albuquerque, NM) - Advanced Partnership Taxation, Individual Taxation, Estate and Gift Taxation, Corporate Taxation, Redemptions in Family Corporations, S Corporation Taxation, Taxation of Flow Through Entities, Taxation of Closely Held Corporations, Professional Ethics. Developed materials for all programs.

RBT, LLP (Newburgh, NY) – Partnership Taxation, November 2020.

RPC, LLP (Texas and New Mexico based firm) – Tax Research, 1998 Tax Update; 1999 Tax Update; 2000 Tax Update, 2001 Tax Act, Generation-Skipping Transfers, 2012 Tax Update.

RSM, LLP. - Basic and Intermediate Partnership Taxation, Advanced Partnership Taxation, Partnership Tax for Experts, Loss Limitations in Pass Through Entities; Corporate Acquisitions and Reorganizations, Professional Accounting and Tax Ethics; webcast training in Basic and Intermediate Partnership Taxation, and Intermediate S Corporation Taxation.

Santa Fe Estate Planning Council – Estate Planning for Unmarried Couples, January 2012.

Southern New Mexico Estate Planning Council - Estate Planning for Unmarried Couples, November 2010.

Soren McAdam Christenson LLP, Redlands, CA, Partnership Taxation, August 2013.

South Dakota Society of CPAs - Owners and Officers of Small Business.

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Tennessee Society of CPAs - Executive Compensation Techniques.

Texas Society of CPAs, 2000 CPE Expo - Forming and Advising Small Businesses, Purchase and Sale of a Business.

Texas Tech Tax Institute – 2007, Like-kind Exchanges.

Thompson, Greenspon & Co. (Fairfax, Va.) – Partnership Allocations, Intermediate Partnership Taxation, Section 1031 Exchanges.

Tri-State Tax Conference (Wheeling, WV) – 2014, Hot Issues in Partnership Taxation.

Vanacore, DeBenedictus, DiGiovanni & Weddell LLP (Newburgh, NY) – Partnership Taxation.

Virginia Society of CPAs - Real Estate Taxation.

Washington State Bar Estate Planning Conference – Income Tax Planning for Family Limited Partnerships, 2011.

Washington Society of CPAs - Real Estate Taxation, Owners, and Officers of Small Business.

West Texas Tax Institute – Partnership Taxation; Buying and Selling a Business.

Western CPE – Business Tax Update (2016) and web-based courses in partnership taxation, partnership capital account maintenance, S corporation acquisitions and dispositions, like-kind exchanges (intermediate and advanced)

Wisconsin Institute of CPAs - Family Limited Partnerships.

UNIVERSITY AND PROFESSIONAL SERVICE

National Service

AICPA Council Member 2004-2005.

AICPA Virtual Grassroots Panel, 2003-2007.

Panelist, Academic Career Strategies, ATA Doctoral Consortium, March 2005.

Ad hoc reviewer – Accounting and the Public Interest, The Accounting Review, Journal of Accounting and Public Policy.

Editorial Board Membership – Commerce Clearing House *Executive's Tax and Management Report*, 1994 to July 2010.

Tenure and Promotion Reviews - University of Kentucky; University of Massachusetts; Clark University; Idaho State University.

AICPA Technical Reviewer:

AICPA CPE Course Materials - 1992-present.

AICPA CPE Direct materials from *The Tax Adviser* - 1995.

American Taxation Association:

Legal Resources Committee, 2025-2026.

Speaker, Teaching and Curriculum Session, 2026 Mid-Year Meeting

Speaker, Teaching and Curriculum Session, Mid-Year Meeting 2025

Speaker, Journal of Legal Tax Research Session, 2001 and 2023

Book Review, *Standards of Tax Practice*, Journal of the American Taxation Association, Fall 2000, pp. 109-110.

Member, Graduate Tax Education Committee, 2000-2001, 2001-2002, 2002-2003.

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Chair, Tax Policy Research Oversight Committee, 1999-2000.

Member, Tax Policy Research Oversight Committee, 1997-98, 1998-99, 1999-2000, 2002-03.

Chair, Flow-Through Entities Tax Policy Subcommittee, 1993-1997, 2003-04.

Submitted comments to Treasury Department on regulation projects, including 1.704-3, 1.701-2, Notice 95-14, 1.1245-1, and 1.1402(a)-2.

Organized and moderated LLC Pedagogy Panel at the 1994 ATA Mid-Year meeting.

Member, Flow-Through Entities Tax Policy Subcommittee, 1992-1993. Author of comments to Treasury Department on proposed section 704(c) regulations.

Corporate Tax Policy Subcommittee, 1991-1992.

Tax Manuscript Award Committee, 1989-1990.

Text Review for Harcourt Brace Professional Publishing - Choice of Entity, 1997.

Text Review for Publisher John Wiley and Sons - Conceptual Text in Taxation, Spring 1995.

University Service

Tax Workshops, UNM Association for Nontraditional Students, 3/99, 2/01, 2/02.

Tax Workshop for Graduate Students, Office of Graduate Studies, and Office of Research Services, 3/98.

University of New Mexico Faculty Staff Benefits Committee, 1995-96.

College of Business Service

COB Research Committee, 2022-2025.

Head, Search Committee, Marketing and Business Analytics Department Head, 2019-2021.

TAMUC Curriculum Committee – 2018-2019.

TAMUC COB Executive Committee, 2019 to present.

Faculty Chair, ASM, 2001-2003.

Chair, Dean's Advisory Review Committee, 2001-2003

Member, Policy, and Planning Committee, 2003-04

Chair, ASM Faculty Budget Review Subcommittee, 2001, 2002, 2003.

Selection Committee – 2001 Up-and-Comers Awards.

Presentation, "1997 and Future Tax Legislation," to Albuquerque Hispano Chamber of Commerce, 5/98.

Member - ASM Learning Outcomes Assessment Committee, 1996-97, 1997-98.

Member - ASM Committee on Learning Effectiveness, 1995-1996.

Member - ASM Policy & Planning Committee, 1994-95.

Summer Research Grant Selection Committee, OU, 1991.

Summer Instructional Grant Selection Committee, OU, 1990, 1993.

Accounting Department Service

TAMUC – Department Head, Accounting and Finance, fall 2019 to fall 2021.

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TAMUC Accounting Department Faculty Search Committees – 2019, 2022.
UNM Department Chair – 2004-2007, 2017-2018.
Coordinator – NMSCPAs/ASM Town Hall Curriculum Meetings (6 locations)
Chair – Curriculum Revision Committee, 2002.
Faculty Advisor to Beta Alpha Psi, 1998-99, 1999-2000.
Coordinator - Graduate Tax Program, University of New Mexico.
Chair - Accounting Area Curriculum Revision Task Force - 1993-94, 1994-95, 1995-96.
VITA (tax assistance program) - faculty advisor 1994, 1995, 1996, 1997, 1998, 1999.
Editor of the *ASM Tax Tips Newsletter*, published four times annually spring 1994-1997.
Coordinator of University of Oklahoma Graduate Tax Program, 1990-1993.

Professional Community Service

Commentary in *Wall Street Journal Tax Report*, October 19-20, 2019, page B-5.
New Mexico Society of CPAs:
 Chair, 2004-2005
 Vice-Chair, 2003-2004.
 Tax Academy Planning Committee, speaker for two sessions, 2011.
 Executive Committee, 2003-2004, 2004-2005, 2005-2006.
 Strategic Planning Committee, 2002.
 Board of Directors - 1998-2006.
 CPE Ethics Task Force – 2008.
 Tax Conference Organizing Committee, Chair, 2001-2017.
 Nominating Committee, 2005, 2007.
 CPE Director – 1998-99, 1999-2000.
 CPE Evaluation Task Force, 2001-2002.
 Liaison between Board and Professional Development Leadership, 2001-2002.
 Chair, Project Team to respond to the AICPA/NASBA Statement on Standards for Continuing Professional Education, July 2000, July 2001.
 Awards Committee, 2001.
 Chair, Professional Development Leadership Section, 2002-2003.
 Professional Development Leadership Section Member, 2000-2001, 2001-2002.
 Chair - CPE Strategic Plan Administration Task Force, 1997-98, 1998-99, 1999-2000.
 Testimony on S.B. 423, Public Accountancy Act, before Senate Corporations and Transportation Committee, 2/99.
New Mexico Participant in AICPA Future Forum Visioning Project, 10/97.
Chair - Financial Planning Committee, 1996-97.
Financial Planning Committee, 1994-95, 1995-96, 1996-97, 1997-98, 1998-99.
CPE Selection Task Force, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004.
Speaker – Practitioner-IRS Tax Conference, 2002, 2003, 2004, 2005.
Speaker for technical breakfast sessions, 1995, 1996, 1997, 1999, 2000.
Speaker - Annual Tax Conference, December 1993, 1996 through 1999, 2001 through 2011, 2013, 2015 through 2017, 2020, 2022 through 2024.

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NM Tax Research Institute Academic Forum, 2004.
Speaker, ALPFA National Convention, 2003.
United Way, Community Fund Review Panel, 2002.
Guest interview subject, KBTk Radio, KNKT Radio, various tax season issues.
Guest interview subject, KRQE Channel 13 News, Business Ethics.
Power & Communication Contractor's Association, Mid-year meeting, 7/99, compensation planning for businesses.
American Society of Woman Accountants – Potential 2001 Tax Legislation, 2/01, 2001 Year-end Tax Update (with Institute of Management Accountants).
The Estate Planning Council of Santa Fe - speech on Income and Transfer Tax Aspects of Gifts of Options, 1999; Estate Planning for Unmarried Couples, 2012.
International Association for Financial Planning - presentations on income and transfer tax aspects of gifts of options, 2/99; Financial and Estate Planning Update, 4/00.
Albuquerque Chapter, NMSCPA's - speech on CPA-client privileged tax communication, 2/99.
Institute of Management Accountants - speech on Tax Simplification and Reform, 11/98, 2001 Year-end Tax Update (with American Society of Women Accountants).
New Mexico Estate Planning Council - speaker on use of family limited partnerships in estate planning, 9/96; use of charitable remainder trusts for retirement planning, 9/97; gifts of options, 9/98; estate planning update, 1/00; 2001 estate tax legislation, 10/01; income tax aspects of family partnerships, 3/02; stock redemption planning, 11/03; Estate Planning for Unmarried Couples, 2012; DOMA Repeal, 2/2014, Estate Plan Update, January 2020.
Sandoval County Farm and Livestock Bureau Annual Meeting, 10/97, - Family Tax Planning after the Taxpayer Relief Act of 1997.
Guest, KOB Radio Show, *Your Estate Matters*, July 1996.

Community Service

Stonebridge United Methodist Church, McKinney, – Finance Committee, July 2024 – current.
McKinney Community Garden – Kitchen Staff Volunteer, January 2024 to present.
Albuquerque Rescue Mission – Food Server, 2016-2018.
Grace Lutheran Church:
 Chair, Planning Committee, 1999-2002.
 Member, Finance Board, 2000-2002.
 Treasurer, 1996-1998.
Coach: Roadrunner Little League Minor Softball All-Stars, 1999, 2004, 2008.
Coach: Roadrunner Little League Major Softball, 2000, 2001, 2005, 2006, 2009.
Coach: Roadrunner Little League Rookie Softball, 2002.
Coach: Roadrunner Little League Minor Softball, 1999, 2003, 2004, 2006, 2007, 2008.
Coach: Altamont Little League Minor Softball, 2013.
Coach, USSSA U-16 Softball, 2009, 2010.
Coach, USSSA U-14 Softball, 2008, 2011.
Coach, USSSA U-12 Softball, 2009, 2010.
Coach, USSSA U-10 Softball, 2008.

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Coach, Eldorado High School Junior Varsity Softball, 2007, 2009.

President, Eldorado High School Softball Boosters, 2014-2015.

Coach and Referee, AYSO Soccer Organization, 1994-1997, 1999-2001, 2003-2004.

Coach, Classic FC Soccer Club, 2002-03.

Coach, i9 Soccer, 2024