EDMUND OUTSLAY

VITA

May 22, 2016

***Home Address Office Address***

1081 Applegate Lane 632 Bogue Street

E. Lansing, MI. 48823 N226 North Business Complex

(517) 402-9246 Michigan State University

(517) 432-2912

***Professional Experience***

Michigan State University

Professor of Accounting, July 1988 – present

Deloitte / Michael Licata Endowed Professor of Taxation, 2009-present

Deloitte CFO Scholar, 2011-present

Associate Professor of Accounting, with tenure, July 1984 - July 1988

Assistant Professor of Accounting, January 1981 - July 1984

University of Michigan

Visiting Professor of Accounting, 1993-94

Ernst & Ernst, Grand Rapids, MI office, May 1976 - September 1976

***Professional Certification***

CPA, Michigan (registered)

***Education***

Bachelor of Arts, 1974 (magna cum laude)

Furman University, Greenville, SC

Major: Business Administration

Master of Business Administration, 1977 (high distinction)

University of Michigan, Ann Arbor, MI

Concentration: Accounting and Taxation

Doctor of Philosophy, 1981

University of Michigan, Ann Arbor, MI (June 1977 – April 1981)

Concentration: Accounting (Taxation)

Dissertation Title: “Individual Equity Considerations of the Current and Proposed Social Security Benefit Provisions”

**TEACHING**

***Courses Taught***

Michigan State University

Accounting 431/331: Federal Income Tax Accounting (undergraduate)

Accounting 401: Federal Income Taxation I (undergraduate)

Accounting 402: Federal Income Taxation II (undergraduate)

Accounting 805: Special Topics in Taxation (MS)

Accounting 833: U.S. Taxation of Corporations and Shareholders (MS)

Accounting 836: U.S. Taxation of Multinational Transactions (MS)

Accounting 837: Federal Income Taxes and Managerial Decisions (MBA)

Accounting 850: Accounting for Multiunit Enterprises (undergraduate/MS)

Accounting 890: Study Abroad

Accounting 902: Research Seminar in Taxation (doctoral)

Accounting 950: Seminar in Empirical Financial Accounting Research (doctoral), 3 sessions

University of Michigan

Accounting 271: Introduction to Financial Accounting

Accounting 272: Introduction to Managerial Accounting

Accounting 317: Federal Income Taxation

Accounting 560: Taxes and Managerial Decisions (MBA)

Accounting 621: Corporate Income Taxation (Masters of Accounting)

***Dissertation Involvement***

2016 Anh Persson (chair) (on-going)

2016 Miles Romney (chair)

2014 L. Tan (Department of Economics) (member)

2013 Dan Lynch (member)

2008 Kampon Adireksombat (Department of Economics) (member)

2008 Bei Dong (member)

2002 Larry Bajor (chair)

1998 Bin Ke (member)

1998 Sandy Callaghan (member)

1994 Kim Galligan (member)

1994 Daisy Banks (chair)

1993 Sarah Nutter (chair)

1992 Geoff Gurka (chair)

1991 Jan Trewin (chair)

1990 Susan Kattelus (chair)

1990 Sanjay Gupta (chair)

1988 James Young (member)

1986 Kiran Verma (chair)

1986 Debra McGilsky (chair)

1984 Brian Laverty (member)

**SCHOLARSHIP / RESEARCH**

***Refereed Articles***

“Risky Business: The Prosopography of Corporate Tax Planning,” National Tax Journal, December 2014, 67 (4), 851-874. With Michael P. Donohoe and Gary A. McGill.

“Back to the Drawing Board: The Structural and Accounting Consequences of a Switch to a Territorial Tax System,” National Tax Journal, September 2013, 66(3), 713-744. With Michael P. Donohoe and Gary A. McGill.

“Through a Glass Darkly: What Can We Learn About a U.S. Multinational Corporation’s International Operations from Its Financial Statement Disclosures?” National Tax Journal, December 2012, 65 (4), 961-984. With Michael P. Donohoe and Gary A. McGill.

“Assessing Professional Ethics in Tax: A Case on Uncertain Tax Positions.” Journal of Accounting Education, Vol. 30 (1), March 2012, 80-99. With Susan P. Convery.

“The Application of FAS 109 to S Corp Built-In Gains,” Tax Notes (November 24, 2008): 945-952. With Steven C. Dilley.

“Academic-Based VITA Programs,” The Tax Adviser (August 2008): 531-537. With Christine Bauman, Dennis Schmidt, and Susan Weihrich.

“Social Security Subsidizes the Federal Government,” Tax Notes (March 3, 2008): 1027-1028. With James E. Wheeler, Jeffrey D. Gramlich, Dennis J. Gaffney.

“Social Security Subsidizes the Federal Government,” Tax Notes (April 21, 2008): 321. With James E. Wheeler, Jeffrey D. Gramlich, Dennis J. Gaffney.

“The GAAP in Tax Education,” The Tax Adviser (February 2007): 118-121. With Gary A. McGill.

Comment to “Tax Planning under the Flat Tax” (Joseph Bankman and Michael Schler), in Taxing Capital Income, edited by Henry J. Aaron, Len E. Berman, and C. Eugene Steuerle. The Urban Institute Press (2007): 285-290.

“Pro-bono tax services: The role of tax academics and students.” The Tax Adviser (August 2005): 500-504. With Christine Bauman, Nancy Nichols, and Susan Anderson.

“Lost in Translation: Detecting Tax Shelter Activity in Financial Statements,” National Tax Journal (September 2004): 739-756. With Gary A. McGill.

“Case study: The JCT’s Enron report sheds light on the book vs. tax debate.” The Tax Adviser (August 2003): 500-504. With Gary A. McGill.

“Did Enron Pay Taxes?: Using Accounting Information to Decipher Tax Status,” Tax Notes (August 19, 2002): 1125-1136. With Gary A. McGill.

“The U.S. Taxation of International Students: An Analysis and Call for Reform,” Tax Notes International (June 17, 2002): 1-17.

“Taxes as a Determinant of Foreign-Owned Property-Liability Insurers’ Investment Strategies in the United States,” Journal of the American Taxation Association (Supplement 1998): 25-36. With Bin Ke and Kathy Petroni.

“Discussion of The Capital Gains Tax and Stock Market Returns,” Journal of the American Taxation Association (Supplement 1997): 64-67.

“Inventory Stub Period Shrinkage Estimates-the Tax Court Sows Confusion,” The Tax Adviser (October 1997): 611-614. With James E. Wheeler and Richard P. Weber.

“Captive Insurance Premiums are not Deductible,” Tax Notes (July 29, 1996): 635-640. With James E. Wheeler and Richard P. Weber.

“Discussion of Foreign Tax Credit Limitations and Preferred Stock Issuances,” Journal of Accounting Research-Supplement (1992): 125-130.

“The Current State of Graduate Education in International Taxation,” Advances in Taxation 3 (1990): 249-259. With Karen Hreha, Grant M. Clowery, Robert L. Gardner, Mary S. Gately, R.S. Gupta, Ernest R. Larkins, William W. McLeod, and Walter F. O’Connor.

“Characterizing the Taxpayer’s Living Situation,” The Tax Adviser (August 1989): 552-566. With Richard P. Weber.

“The Accounting Doctoral Program with a Concentration in Taxation: Some Thoughts and Recommendations,” Journal of the American Taxation Association (Spring 1989): 94-100. With Valerie C. Milliron, Patrick J. Wilkie, and Mark A. Wolfson.

“An Analysis of the Applicability of Artificial Intelligence Techniques to Problem Solving in Taxation Domains,” Accounting Horizons (June 1989): 14-27. With William E. McCarthy.

“An Analysis of the 1983 Social Security Amendments on Individual and Family Equity,” Contemporary Tax Research, Shane Moriarity and Julie A. Collins, ed. (1988): 76-109.

“A House is Not Necessarily a Tax Home: An Examination of the Deductibility of Away-from-Home Expenses,” TAXES-The Tax Magazine (May 1987): 275-286. With Richard P. Weber.

“Tax Planning to Maximize the Benefits of Faculty Research Grants,” Journal of Applied Business Research (Winter 1986-87): 26-36. With Richard P. Weber.

“The Phantom Federal Income Taxes of General Dynamics Corporation,” Accounting Review (October 1986): 760-774. With James E. Wheeler.

“The 1986 Tax Reform Effort ‑ The Defense Industry and Senator Danforth’s Complaints,” Tax Notes (September 29, 1986): 1305-1307. With James E. Wheeler.

“Minimizing the Tax Cost of Faculty Research Grants,” Journal of the American Taxation Association (Spring 1986): 48-59. With Richard P. Weber.

“The Debate on Computing Corporate Tax Rates ‑ An Accounting View,” Tax Notes (March 10, 1986): 991-997. With Grant Clowery and James E. Wheeler.

“Doctoral Programs with a Concentration in Taxation: An Examination of Recent Trends,” Journal of the American Taxation Association (Fall 1983): 49-59. With Richard D. Boley.

“A Framework for Utilizing Individual Return Problems in Introductory Tax Courses,” Accounting Review (April 1983): 428-438. With John R. Robinson and Richard D. Boley.

“Separating the Annuity and Income Transfer Elements of Social Security,” Accounting Review (October 1982): 716-733. With James E. Wheeler.

“Martino Revisited: When Can a Dependent File a Joint Return?” The Tax Adviser (October 1981): 592-596. With Richard D. Boley.

“Conditions Under Which a Dependent Can File a Joint Return: Is the Current Confusion and Complexity Really Necessary?” Journal of the American Taxation Association (Winter 1981): 5-11. With Richard D. Boley.

“The Social Security System: An Evaluation of Policy Alternatives,” Journal of the American Taxation Association (Winter 1980): 21-33.

***Research Monographs***

“The State of Behavioral Tax Research: An Editor’s Perspective.” in Jon Davis, ed. Behavioral Tax Research: Prospects and Judgment Calls. Sarasota, FL: American Accounting Association (1995): 51-76.

***Research Studies***

Guiding Principles of Good Tax Policy: A Framework for Evaluating Tax Proposals (American Institute of CPAs, 2001). With the AICPA Fundamental Tax Reform Task Force.

Accounting for Income Taxes: A Survey of Practice (Financial Executives Research Foundation, 1986). With James E. Wheeler.

Suggested Improvements for the Social Security Retirement System (AICPA Statement of Tax Policy No. 8, 1987). With James E. Wheeler and Donald H. Skadden.

***Reprints***

“The U.S. Taxation of International Students: An Analysis and Call for Reform,” Tax Notes (July 29, 2002): 723-734.

“The U.S. Taxation of International Students: An Analysis and Call for Reform,” The Tax Exempt Organization Tax Review (September 2002): 439-452.

“Captive Insurance Premiums are not Deductible,” reprinted in The Insurance Tax Review (September 1996): 521-529. With James E. Wheeler and Richard P. Weber.

“Doctoral Programs with a Concentration in Taxation: An Examination of Recent Trends,” reprinted in Doctoral Programs in Accounting, Thomas Burns, ed. (The Ohio State University Press, 1984): 256-272.

***Proceedings***

Discussion of “Using Tax Return Information to Better Understand Business Taxation,” (three papers), *Proceedings of the 102nd National Tax Association Annual Conference on Taxation*, National Tax Journal, 2011.

Discussion of “Follow the leader? Evidence on European and U.S. Tax Competition.” *Proceedings of the 2003 University of Illinois Tax Research Symposium* (2004): 39-45.

“An Analysis of the Flat Tax: Who Wins and Who Loses: Discussion,” *Proceedings of the 1995 University of Illinois Tax Research Symposium* (1996): 43-49.

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***Committee Reports***

“A Time Value of Money Approach to Bad Debts,” Tax Notes (September 5, 1988): 1075-1079. Report of the American Taxation Association Committee on Income Measurement.

“Report of the American Taxation Association 1985-86 Committee on Tax Research Methodology,” Journal of the American Taxation Association (Spring 1987): 90-93 (the committee consisted of 8 persons).

“Report of the 1986 Federal Tax Committee” (American Accounting Association), 1986, 9 pages (unpublished).

“The Continuing Review and Evaluation of Tax Law: The Dangers of Sunsetting Tax Expenditures,” prepared for the AICPA Tax Division Tax Policy Subcommittee, 1979, with Donald H. Skadden, Karin Renfer, John R. Robinson, and Patrick J. Wilkie.

***Miscellaneous***

*CFO Insights Taxing matters: Assessing the risks in corporate financings*, with Richard Spears, 2012 (Deloitte LLP publication)

Presentation to the IRS LB&I division on accounting for uncertain tax positions, April 26, 2011.

Testified before the U.S Senate Committee on Finance Hearings, “*Enron: The Joint Committee on Taxation’s Investigative Report. Hearing before the Committee on Finance, United States Senate*. February 2003. U.S. Government Printing Office: 50-55.

Prepared written testimony for the Senate Finance Committee hearings on Social Security on behalf of the AICPA Tax Division, 1988.

***Funded Research Projects***

Deloitte CFO Scholars program. Award to study the influence of CFOs on tax departments. ($25,000)

PwC IFRS Ready Award. Award to revise the curriculum across the graduate and undergraduate programs to incorporate IFRS material and case studies. With Susan Haka, K. Ramesh, Joseph Anthony, and Sanjay Gupta ($50,000).

“The Corporate and Stock Market Response to the FAS 109 Component of the Michigan Business Tax.” With Sanjay Gupta and Michael Hopwood. PwC INquires, 2008 ($35,000).

“An Analysis of the Effect of the Economic Recovery Tax Act of 1981 on the Payout Practices and Net Worth of Private Nonoperating Foundations.” Ernst & Young Foundation, 1991 ($36,000). With Susan P. Kattelus.

“Perceived Equity and Preference for Various Tax Alternatives: Does a Sound Footing of Misperception Exist?” MSU Research Initiation Grant, 1987 ($7,400). With Severin Grabski and Linda Jackson.

“An Analysis of the Effect of the 1983 Social Security Amendments on Individual and Family Equity.” Arthur Young Tax Research Program, 1985 ($9,000).

“Accounting for Income Taxes: A Survey of Practice.” Financial Executives Research Foundation, 1982 ($90,000). With James E. Wheeler.

***Research in Progress***

“The Relationship between Tax Risk and Firm Value: Evidence from the Luxembourg Tax Leaks.” 2016. With Wayne L. Nesbitt and Anh Persson. Accepted for presentation at the AAA Annual Meeting, August 2016.

“CFOs and Tax Risk.” 2016. With Daniel Lynch and Miles Romney. Data collection in progress.

“Disparity in Accounting for Valuation Allowances – The Case of the Home Building Industry.” 2016. With Michael Donohoe and Gary A. McGill. Data collected and analyzed. Paper is in the writing stage.

“The Anomaly of High (Low) Effective Tax Rates and Low (High) Cash Tax Rates.” 2016. With Michael Donohoe and Gary A. McGill. Paper is in the writing stage.

“Using Tableau to Analyze Country-By-Country Reporting: A Case Study.” 2016. With Susan P. Convery. We are working with PwC to develop a case study for use in Accounting 836.

**TEACHING AND PROFESSIONAL PUBLICATIONS**

***Books***

McGraw Hill’s Taxation of Individuals, 2010 – 2017 editions (McGraw Hill). Contributing author with Brian Spilker, Ben Ayers, John Robinson, Ron Worsham, John Barrick, and Connie Weaver.

McGraw Hill’s Taxation of Business Entities, 2010 – 2017 editions (McGraw Hill). Contributing author with Brian Spilker, Ben Ayers, John Robinson, Ron Worsham, John Barrick, and Connie Weaver.

McGraw Hill’s Taxation of Individuals and Business Entities, 2010 – 2017 editions (McGraw Hill). Contributing author with Brian Spilker, Ben Ayers, John Robinson, Ron Worsham, John Barrick, and Connie Weaver.

U.S. Tax Aspects of Doing Business Abroad 6th edition. (AICPA, 2006). With Michael L. Moore and Gary A. McGill.

U.S. Tax Aspects of Doing Business Abroad 5th edition. (AICPA, 2000). With Michael L. Moore.

U.S. Tax Aspects of Doing Business Abroad 4th edition. (AICPA, 1995). With Michael L. Moore.

U.S. Tax Aspects of Doing Business Abroad 3rd edition. (AICPA, 1991). With Michael L. Moore.

Wiley’s Principles of Federal Income Taxation, 1985-1987 editions (John Wiley and Sons, 1986). Contributing author with Dennis J. Gaffney, James E. Wheeler, Donald H. Skadden, Karin Skadden, and Brian Laverty.

Solutions Manual and Instructor’s Supplementary Resource Manual to accompany Wiley’s Principles of Federal Income Taxation, contributing author with Dennis J. Gaffney, James E. Wheeler, Donald H. Skadden, Karin Skadden, and Brian Laverty.

***Professional Manuals***

U.S. Taxation of Expatriates and Nonresident Aliens, two chapters in a manual prepared for a seminar sponsored by the American Tax Institute in Europe, 1989-1992.

Consolidated Tax Returns - Basic, manual prepared for McGladrey & Pullen professional education seminar, 1986-91.

Consolidated Tax Returns - Advanced, manual prepared for McGladrey & Pullen professional education seminar, 1986-91.

Corporate Reorganizations, manual prepared for McGladrey & Pullen professional education seminar, 1986-91.

***Proceedings***

“Avoiding Double Taxation on Sales and Liquidations,” Minnesota Society of CPAs Proceedings of the 1990 Annual Tax Conference (113 pages).

“Consolidated Returns -- Recent Developments,” Minnesota Society of CPAs Proceedings of the 1990 Annual Tax Conference (94 pages).

“Mergers and Acquisitions: Recent Developments,” Minnesota Society of CPAs Proceedings of the 1989 Annual Tax Conference.

“Through a Glass Darkly: Has the Fog Lifted from the TRA of 1986, Part I, Selected Topics for Corporations,” Minnesota Society of CPAs Proceedings of the 1987 Annual Tax Conference.

“Through a Glass Darkly: Has the Fog Lifted from the TRA of 1986, Part II, Selected Topics for Individuals,” Minnesota Society of CPAs Proceedings of the 1987 Annual Tax Conference.

***Committee Reports***

“A Time Value of Money Approach to Bad Debts,” Tax Notes (September 5, 1988): 1075-1079. Report of the American Taxation Association Committee on Income Measurement.

“Report of the American Taxation Association 1985-86 Committee on Tax Research Methodology,” Journal of the American Taxation Association (Spring 1987): 90-93 (the committee consisted of 8 persons).

“Report of the 1986 Federal Tax Committee” (American Accounting Association), 1986, 9 pages (unpublished).

“The Continuing Review and Evaluation of Tax Law: The Dangers of Sunsetting Tax Expenditures,” prepared for the AICPA Tax Division Tax Policy Subcommittee, 1979, with Donald H. Skadden, Karin Renfer, John R. Robinson, and Patrick J.Wilkie.

***Miscellaneous***

Software review of Ernst & Whinney’s Taxplan, Journal of the American Taxation Association (Spring 1987): 95-96. With Susan P. Kattelus.

Doctoral dissertation abstract, Journal of the American Taxation Association (Spring 1983): 77.

Book review of Sommerfeld, Anderson and Brock, An Introduction to Taxation: Advanced Topics, Journal of the American Taxation Association (Spring 1983): 74.

“The Social Security System: Recommendations for Change.” Tax Policy Statement and Tax Policy Analysis, study reports prepared for the AICPA Tax Division Tax Policy Subcommittee meetings in October 1984, December 1984, May 1985, and December 1985.

“Mitigating the Social Security Tax Impact on Not-for-Profit Organizations,” prepared for the Federal Tax Committee of the American Accounting Association, 1982.

“Capsule Commentaries,” Accounting Review (January 1986): 209, 217.

**PRESENTATIONS**

Discussant, “Accounting Research and Political Economy.” (two papers). National Tax Association 108th Annual Conference on Taxation. November 2016.

Keynote speaker, UNC Tax Symposium, “Bringing Tax in from the Shadows,” April 2015.

Presentation, Presentation, ATA Tax Doctoral Conference, “PhD. Productivity: The Search for More Wax,” Washington, D.C., February 2015.

Discussant, University of Texas / University of Waterloo Taxation in a Global Economy Research Symposium, September 26, 2014

Panelist, University of North Carolina Conference on Tax Efficient Supply Chain Management, April 2014.

Presentation, ATA Tax Doctoral Conference, “Leveraging Teaching and Learning,” San Antonio, TX, February 2014

Presentation, National Tax Association Spring Symposium, Washington, D.C., May 15, 2014.

Presentation, ABA Tax Section May Meeting, Washington, D.C., May 9, 2014.

Presentation, Conference sponsored by the American Tax Policy Institute and the James A. Baker III Institute for Public Policy Research, Washington, D.C., April 26, 2013.

Presentation, National Tax Association Spring Symposium, Washington, D.C., May 18, 2012.

Keynote speaker at the 2012 KPMG/ATA Tax Doctoral Consortium, New Orleans, LA, February 23, 2012

Synthesized the research papers presented at the University of Illinois Symposium on Tax Research XII, Chicago, September 23, 2011.

Presentation, *Crossing Borders: International Tax Research*. Presentation made at the 2011 KPMG/ATA Tax Doctoral Consortium, Washington, D.C., March 3, 2011.

Discussant on “Early Evidence on the Determinants of Unrecognized Tax Benefits,” (Cazier, Rego, Tian, and Wilson), at the University of Illinois Symposium on Tax Research XI, Chicago, October 2, 2009.

Discussant on three papers in the session “Using Tax Return Information to Better Understand Business Taxation,” presentation made at the National Tax Association 102nd Annual Conference on Taxation, Denver, November 12, 2009.

Presentation, *A Day in the Life of an ASC 740 Professor*, at the ATA Mid-Year Meeting, Denver, February 20, 2010.

Discussant on “IRS Tax Enforcement, Tax Avoidance, and Corporate Governance,” (Hoopes) at the ATA Mid-Year Meeting, Denver, February 20, 2010.

“Reflections and New Directions: A Town Meeting with Recent Sommerfeld Award Winners,” presentation made at the ATA Midyear Meeting, February 22, 2008 (Memphis, TN).

“Integrating FAS 109 into the Tax Curriculum,” presentation made at the ATA Midyear Meeting, February 24, 2007 (San Antonio, TX).

“What Makes a Good Department Chairperson,” presentation made to the APLG and FSA meeting, February 12, 2007 (San Diego, CA.).

Discussant of papers presented by Michelle Hanlon and Edward Maydew and Richard Sansing and Leslie Robinson at a conference sponsored by the ATPI entitled “The Intersection of Financial Accounting and Tax Policy, December 6, 2006 (Washington, D.C.)

Discussant of papers presented by Michael Schler and Joseph Bankman at a conference sponsored by the Urban Institute and Brookings Institution entitled “Taxing Capital Income: Do we? Should we? Can we? (Can we not?), September 23, 2005 (Washington, D.C.).

Presentation on tax accounting footnotes to the LMSB (IRS) globalization symposium, June 2005.

Discussant of “Why do firms hold so much cash? A tax-based explanation.” University of North Carolina Tax Symposium, 2005.

Panelist. ATA midyear meeting session on “7 Habits of Highly Effective Tax Academics / Balancing Home and Work,” 2005 (Washington, D.C.).

Presentation to the MAF Educators Symposium on “Integrating Financial Reporting and Tax Accounting,” 2004.

Presentation: “Lost in translation: Detecting tax shelter activity in financial statements.” National Tax Association Spring Symposium (May 2004), Washington D.C.

Panelist: “How can academic research yield timely tax policy recommendation?” ATA mid-year meeting, February 28, 2004 (Denver).

Discussion of “Follow the leader? Evidence on European and U.S. Tax Competition.” *Proceedings of the 2003 University of Illinois Tax Research Symposium*, September 2003.

Panelist. Brookings Institute conference on “Public Disclosure of Tax Returns: Issues and Options.” April 25, 2003. My panel discussed “Disclosures for Corporate Tax Shelters.”

Panel, Senate Finance Committee hearing on “Enron: the Joint Committee on Taxation’s Investigative Report,” February 2003. My written testimony is available at http://www.senate.gov/~finance/sitepages/hearing021303.htm.

Presentation. “The Feng Shui of Effective Tax Rates: Balance and (Dis)harmony in Financial Statements.” U.S. Department of Treasury, Office of Tax Analysis, March 7, 2002.

Presenter at the 2001 American Accounting Association annual meeting on integrating tax and financial analysis of financial statements.

Discussant at the 2000 University of North Carolina Tax Symposium of the Grubert/Mutti paper entitled “Dividend Exemption versus the Current System for Taxing Foreign Business Income.”

ATA Midyear Meeting presentation on teaching the undergraduate tax class, Orlando, FL, 2000.

ATA Midyear Meeting presentation on teaching and research on international tax issues, San Francisco, CA, 1999.

“Taxes as a Determinant of Foreign-Owned Property-Liability Insurers’ Investment Strategies in the United States,” Journal of the American Taxation Association Research Conference, February 13, 1998 (Atlanta, GA). With Bin Ke and Kathy Petroni.

Participant on “Research Panel” at the ATA Midyear Meeting in Atlanta, GA, 1996

“The Effect of the §4942 Minimum Distribution Rules on Private Foundations,” presented at the North American Tax Policy Conference, November 22, 1996 (Detroit, MI). With Susan P. Kattelus.

Panel on “Career Management” at the ATA Midyear meeting, New Orleans, LA (February 1996).

Discussant of Professor Amy Dunbar’s paper at the University of Illinois Tax Research Symposium, Champaign-Urbana, IL (September 1995).

“Prospects for Behavioral Tax Research,” ATA Midyear Meeting, San Antonio, TX (February 1995)

Discussant of Professor Julie Collins’s paper at the AAA/KPMG Peat Marwick Foundation International Accounting Research Conference, Montvale, NJ (March 1995).

“Successful Tax Research,” ATA Research Workshop, Atlanta, GA, February 1994

Discussant of research paper given by Professor Peter Wilson of Harvard University at the University of Michigan Tax Policy Symposium, 1994

Invited panel member of AICPA Tax Division Forum on “Grant Opportunities for Tax Research and Education,” New York, March 1994

Participant in “Research Panel” at the AAA West Region meeting in San Diego, CA, 1993

Participant in an “Editors’ Panel” at the ATA Midyear Meeting in Chicago, IL, 1993

Participant in “Editors’ Panel” at the AAA Southeast Region meeting in Charlotte, NC, 1992

Discussant of research paper given by Professor Peter Wilson of Harvard University at the University of Michigan Tax Policy Symposium, 1992

Conducted a session at the 1992 ATA Midyear meeting on suggestions for improving research and publication

Participant in the AAA New Faculty Consortium, 1992 and 1993

Co-presented a paper on computing corporate effective tax rates with Patrick Wilkie to the accounting faculty and doctoral students at the University of North Texas, March 1, 1991.

Co-presented a seminar on tax research (ideas and publication) to the doctoral students at the University of North Texas, March 1, 1991.

“Avoiding Double Taxation on Sales and Liquidations,” presentation made at the 36th Annual Tax Conference of the Minnesota Society of CPAs, St. Paul, MN, December 4, 1990.

“Consolidated Returns -- Recent Developments,” presentation made at the 36th Annual Tax Conference of the Minnesota Society of CPAs, St. Paul, MN, December 4, 1990.

“An Overview of Research Methodologies: Suggestions for Improving Research and Writing,” presented at the American Taxation Association Midyear Meeting, Atlanta, GA, February 17, 1990.

“Mergers and Acquisitions: Recent Developments,” presented to the 1989 Annual Tax Conference of the Minnesota Society of CPAs, November 7, 1989.

“The Interest Allocation and Apportionment Rules of Sec. 864(e) and Proposed Regulations Sections 1.861-8, -9, -10, and -11: The Riddle, The Enigma, and the Dilemma.” Paper presented at the Peat Marwick Tax Research Symposium, May 1988.

“Through a Glass Darkly: Has the Fog Lifted from the TRA of 1986, Part II: Selected Topics for Individuals,” presentation made to the 1987 Annual Tax Conference of the Minnesota Society of Certified Public Accountants, November 1987, Minneapolis, MN.

“Through a Glass Darkly: Has the Fog Lifted from the TRA of 1986, Part I: Selected Topics for Corporations,” presentation made to the 1987 Annual Tax Conference of the Minnesota Society of Certified Public Accountants, November 1987, Minneapolis, MN.

“An Analysis of the Effect of the 1983 Social Security Amendments on Individual and Family Equity,” paper presented at the University of Oklahoma-Arthur Young Conference on Contemporary Accounting Research, October 1987, Norman, OK.

“Tax Planning for the Alternative Minimum Tax,” paper presented to the Lansing chapter of the International Association for Financial Planning, September, 1987.

“The Effect of the TRA of 1986 on International Tax Planning,” paper presented at the Western Economic Association meeting, July 1987, Vancouver, BC, with Richard Weber.

“An Analysis of the Applicability of Artificial Intelligence Techniques to Problem Solving in Taxation Domains.” Paper presented to the Peat Marwick Main Tax Research Symposium, May 1987, Washington, D. C. (with William E. McCarthy).

“The Tax Reform Act of 1986 and International Operations: An Analysis of Provisions Affecting Corporations,” paper presented at the Midwest AAA meeting, April 1987, Milwaukee, WI.

“An Analysis of the Effect of the 1983 Social Security Amendments on Individual and Family Equity.” Paper presented to the Faculty Research Seminar at the University of Notre Dame, April 1987.

**AWARDS AND HONORS**

***Michigan State University***

• MS in Accounting Teaching Award (selected by the students), 2016, 2013, 2010

• Roland H. Salmonson Outstanding Teaching Award, 2009 (department)

• Deloitte/Michael Licata Endowed Professor of Taxation, 2008 – present (department)

• 1st recipient – MSU Curricular Service-Learning and Civic Engagement Award, 2008

• MS in Accounting Teaching Award (selected by the students), 2006, 2013

• Deloitte/Michael Licata Teaching Fellow, 2003-2008 (department)

• University nominee for national CASE Professor of the Year, 2001-2002 (university)

• MSU Presidential Award for Outstanding Service, 2000 (university)

• MSU Distinguished Faculty Award, 1999 (university)

• John D. Withrow Teacher-Scholar Award, 1996 (college)

• Roland H. Salmonson Outstanding Faculty Award, 2002, 1991 (department)

• 1989 MSU Senior Class Council Distinguished Faculty Award (university)

• Roland H. Salmonson Teaching Award, 1984 (department)

• MSU Teacher-Scholar Award, 1983 (university)

• Dean’s letter of commendation for teaching, 1981-1983, awarded “in perpetuity”

• MSU research initiation grant, 1984-85 (university)

• Departmental summer research grant, 1981-1983, 1985-1990 (department)

***Professional***

• Deloitte CFO Scholar, 2011-2013

• American Taxation Association Service Award, 2013 (lifetime)

• American Taxation Association Tax Manuscript Award, 2005

• Recipient of the Ray M. Sommerfeld Outstanding Tax Educator Award (co-sponsored by the Ernst & Young Foundation and the American Taxation Association), 2004 (lifetime)

• Recipient of the Distinguished Achievement in Accounting Education Award from the Michigan Association of CPAs, 2004

• American Taxation Association/Andersen Teaching Innovation Award, 2001

• Ernst & Young Tax Research Grant, 1990

• Group leader, 1986 and 1987 New Faculty Consortium (co-sponsored by the American Accounting Association and Arthur Andersen & Co.)

• Arthur Young & Co. Tax Research Grant, 1984-1985

• Financial Executives Research Foundation Grant, 1983-1984

• American Taxation Association Tax Manuscript Award, 1983

• National Tax Association Dissertation Award Finalist, 1981

• ATA-Alexander Grant & Co. Tax Dissertation Award, 1980 (first recipient)

• Arthur Andersen & Co. Doctoral Dissertation Award, 1980

• American Accounting Association Fellowship, 1978-1979

• South Carolina Association of CPA’s Scholarship, 1973-1974

***University of Michigan***

• Price Waterhouse Fellowship, 1978-79 (Ph.D.)

• Paton Accounting Fellowship, 1977-78 (Ph.D.)

• General University Scholarship, 1975-77 (MBA)

***Furman University***

• The Wall Street Journal Student Achievement Award, 1974

• Academic scholarship, 1970-74

• Baseball scholarship, 1974

• Varsity baseball team, 1973-74

***Community***

• AFLAC National Assistant Coach of the Year, 2003 (baseball)

• East Lansing Education Foundation service award, 2003

• Michigan High School Baseball Coaches Association Assistant Coach of the Year, 2003.

• Professional Development Award, 2000 (presented by the Greater Lansing Chapter of the Association of Government Accountants for my work with the MSU Volunteer Income Tax program)

• Crystal Award (presented by the City of East Lansing for my work with the MSU Volunteer Income Tax program), 1996

• Tri-County Volunteer Assistance “Distinguished Volunteer” Award, 1984 and 1988 (awarded for work with the MSU Volunteer Income Tax Assistance Program)

***Other***

• Midland Park (NJ) High School “Hall of Fame” induction, 1978

**SERVICE**

***To the Department***

• Strategic Planning Committee, 2013 – present

• Curriculum Committee, 2013 – present

– present

• Faculty Recruiting Committee, 2012-2014

• Reading Committee for faculty promotion to full professor, 2013-2014

• PhD 50th Anniversary Celebration Committee, 2012

• Reading committee for faculty reappointment (chair), 2012

• Reading committee, 2011

• Faculty recruiting committee, 2011

• Study Abroad subcommittee, 2009-2011 (taught one session of pre-trip seminar)

• Subcommittee to select the Outstanding Teaching Award recipient (chair), 2009-2011

• PwC IFRS Award subcommittee, 2009-2010

• Departmental Advisory Committee, 2006 – 2008, 1998-00

• Masters program committee, 1996

• Faculty Evaluation Committee, 1997-1998

• Curriculum Committee, 2001-2002, 1995-1996

• Faculty advisor to Beta Alpha Psi chapter, 1992-1998

• Accounting workshop coordinator, 1994-1996

• Faculty Summer Grant review committee, 1994-95

• Co-chair, Strategic Planning Group on Teaching Effectiveness, 1994-95

• Curriculum Evaluation committee (tax group), 1994-95

• Faculty committee on faculty evaluation, 1994-95

• Chaperon for Arthur Andersen Tax Challenge team, 1993

• Faculty advisor to peace fellowship visiting scholar, 1993

• Coordinator for MSU United Way campaign, 1991-1993, 1994-95

• Doctoral Program Committee, 1990-1994

• Recruiting Screening Committee, 1991-1992

• Director, Accounting Doctoral Program, 1984-1989

• Departmental Chairperson Search Committee, 1988

• Committee to Reevaluate the Accounting Doctoral Program, 1987-1990

• Chaperone for Beta Alpha Psi field trip to Chicago, 1987-1989

• Faculty representative to the Big Ten Doctoral Consortium, 1988, 1993, 1996

• Ernst & Whinney Professor Search Committee, 1984-85

• Departmental Advisory Committee, 1982-1985 (Chair, 1984-85)

• Committee to Evaluate Current Accounting Program, 1981

• Ph.D. program adviser to tax doctoral students, 1981-present

***To the College***

• College Masters Program Committee, 2015-2016, 2009-2011

• Undergraduate Programs Committee, 2004-2006

• Member, College Executive Development Committee, 1998-99

• President - Beta Gamma Sigma, 1992-1993

• Secretary - Beta Gamma Sigma, 1991-1992

• College of Business Doctoral Programs Committee, 1984-1990

***To the University***

• University Fellowship Selection Committee, 2016

2016 (Secretary 2015-2016)

2012aught

***To Scholarly and Professional Organizations***

**American Accounting Association**

• Sharpening our Vision Task Force – Promoting Effective Learning Task Force, 2013

• Outstanding Accounting Educators Award Committee, 2010-2011

• Wildman Committee, 2002-2003 (chair)

• Regional Programs committee, 1997-98

• AAA Council, 1995-1997

• Competitive Manuscript Committee, 1995-1996

• Review committee for AAA/KPMG Peat Marwick Foundation International Accounting Research Conference, 1995

• Competitive Manuscript Committee, 1992-1993

• Annual Meeting Program Advisory Committee, 1991-1992

• Publications Committee, 1990-1993

• Editorial board, Accounting Review, 1986-1989 (ad hoc reviewer, 1984-85)

• Committee to develop case studies in ethics, 1988-89

• Screening Committee of the Notable Contributions to Accounting Literature Award Committee, 1986-87

• Ad hoc reviewer, Accounting Horizons, 1986, 1995, 1999, 2010

• Ad hoc reviewer, Issues in Accounting Education, 1994, 1995

• International Section - Committee to Survey Content of Multinational Tax Courses, 1986

• Federal Tax Committee, 1985-1986, 1981-82

• Planning Committee for 1984 Annual Meeting

• Midwest AAA Nominating Committee, 1982‑83

**American Taxation Association**

• ATA Long-Range Planning Committee, 2015-2016

• ATA JATA Conference Committee, 2015-2016

• ATA Doctoral Consortium Committee, 2014-2015

• ATA/PwC Doctoral Dissertation Committee, 2013-2014

• Awards Committee, 2013-2015

• International Tax Policy Subcommittee, 2013-2014 (chair)

JATA Conference Committee, 2012-2013

• Nominations Committee, 2012-2013

• ATA Competitive Manuscript Committee, 2010-2011 (chair)

• ATA/Deloitte Teaching Innovation Award Committee, 2009-2010 (chair)

• ATA/PwC Doctoral Dissertation Committee, 2008-2009 (chair)

• Long-Range Planning Committee, 2006-present

• JATA Conference Selection Committee, 2008-2009

• Pro Bono Tax Services Subcommittee, 2005-2008

• International Tax Policy Committee, 2003-2005, 1988-1990 (chair, 1988-89, 2003-05)

• ATA/Deloitte & Touche Teaching Innovation Award Committee, 2002-2003 (chair)

• Strategic Planning Committee, 2001-2002

• Competitive Manuscript Award Committee, 2000-2001

• Member, PwC Doctoral Dissertation Committee, 1999-2000

• President, 1996-97

• Nominations Committee, 1997-99 (chair, 1998-99)

• JATA research conference committee, 1996-98, 2006-2007

• President-elect, 1995-1996

• Editor, Journal of the American Taxation Association, 1990-1993

• Publications Committee, 1990-1995 (chairperson for 1994-1995)

• Editorial board, Journal of the American Taxation Association, 1983-85, 1987-1990

• Committee on Income Measurement, 1987-1988

• Committee to Survey Tax Doctoral Programs, 1986-88 (chairperson)

• Secretary/Treasurer, 1985-1987

• Committee on Tax Research Methodology, 1985-86

• Planning Committee for Annual Meeting, 1985

• Board of Trustees, 1984-85

• Doctoral Dissertation Award, 1982-83 (chairperson), 1999-2000,

• Competitive Manuscript Award, 1981-82

• Committee to Identify and Profile Doctoral Programs with a Concentration in Taxation, 1979-81

AAA **International Accounting Section**

• International Taxation Committee, 1987-88

**AICPA Tax Division**

• Social Security Task Force

• Consumption Tax Task Force, 1994-1996

• International Tax Policy Subcommittee, 1989-1991

• Tax Policy Subcommittee, 1986-1989

• Social Security Task Force, 1982-1989 (chairperson, 1983-1989)

**Other Activities**

• Ad hoc reviewer for Journal of the American Taxation Association, 2014-2016

• Ad hoc reviewer for Accounting Horizons, 2011-2012

• Ad hoc reviewer for Journal of Legal Tax Research, 2011-2012

• Editorial board, Journal of Accounting and Public Policy, 1983-1993

• Ad hoc reviewer for Journal of Accounting and Economics, 1996-1998

• Ad hoc reviewer for Journal of Accounting Research, 1996

• Ad hoc reviewer for the National Tax Journal, 1993-1994, 1995-1997

• Reviewer for Addison-Wesley Publishing Company, 1988

• Reviewer for South-Western Publishing Company, 1988

• Reviewer for Prentice-Hall Publishing Company, 1987-88

• Outside reviewer for faculty promotion decisions, 1987-1998 (more than 40)

• Featured speaker, Annual Tax Conference of the Minnesota Society of CPAs, 1987, 1989, 1990, 1991

• Moderator, Current Ph.D. Research in Taxation, AAA Annual Meeting, 1985

• Moderator, Current Research in Taxation II, AAA Annual Meeting, 1984

• Testified before AICPA hearings on Accounting for Income Taxes, 4/25/84

**Instructor**

• PricewaterhouseCoopers LLP

Redemptions, Distributions, Taxable Acquisitions, Tax Deferred Acquisitions, Accounting for Income Taxes, 2009-present

Tax1 – The Taxation of Business Entities, 2009 – present

Tax2 – Corporate Transactions, 2009 – present

Advanced FAS 109 – International, 2006-2014

Advanced FAS 109 – Domestic, 2005-2014

FAS 109 course at Tax Select, 2003-2014

Tax-Deferred International Mergers and Acquisitions, 2004

Taxable International Mergers and Acquisitions, 2004

ITS Intermediate Tax Training, 2004-present

Introduction to International Taxation (3 day course), 2003-present

Introduction to FAS 109, 2004

• Deloitte & Touche LLP

International I Tax Training, 2002

International Tax Training Level 1A, 1997-2001

International Tax Training Level 1B, 1997-2001

• Ernst & Young LLP

Tax 2, 2011-2013

Tax 3, 2012-2013

Tax Entry, 2012-2013

C1, C2, 303, Accounting for Income Taxes, 2008-present

Developed web-based international tax training, 2000-2001

Advanced corporate reorganizations, 1989, 1999

Corporate operations, 1990-1995

International tax, 1996, 1998

• Peat Marwick Main & Co. Tax Level III tax training, 1988-89

• Price Waterhouse course on multinational taxation, 1990

• National Tax Institute program, 1986

• McGladrey & Pullen professional development courses, 1986-91

• American Tax Institute in Europe

U.S. Taxation of Citizens Living Abroad, 1989, 1990 (London)

U.S. Taxation of Foreign Transactions, 1989 (Montreal)

• AICPA National Tax Education Program, 1981-84, discussion leader

• MICPA Schedule M-3 Conference, 2005

**PROFESSIONAL DEVELOPMENT**

***Research / Tax Policy Seminars Attended***

• Tax Council Policy Institute Tax Policy and Practice Symposium, 2005-2016

• University of North Carolina Tax Research Symposium, Chapel Hill, N.C., 1995-2016

• University of North Carolina Symposium on Tax Effective Supply Chain Management, 2015

• University of Illinois / Deloitte Tax Research Symposium, 2005, 2007, 2009, 2011, 2013, 2015

• University of Illinois / Deloitte Tax Doctoral Consortium (faculty mentor), 2013, 2015

• Brookings Institute conference on “Public Disclosure of Tax Returns: Issues and Options.” April 25, 2003.

• ATA Midyear Meeting, 1991-2016

• University of Michigan Office of Tax Policy Research symposium on “Taxing Corporate Income in the 21st Century,” Ann Arbor, MI (May 2005)

• AAA/KPMG Peat Marwick Foundation International Accounting Research Conference, Montvale, NJ (March 1995)

• International Tax Policy Forum, Invitational Conference on International Tax Policy, 1994

• University of Michigan Tax Policy Conference, Ann Arbor, MI, 1992, 1993, 1994

• JAR Conference on Accounting and Taxation, Chicago, IL, 1992

• U-M Transfer Pricing Conference, Ann Arbor, MI, 1991

• University of Illinois / Arthur Andersen Tax Research Symposium, 1989, 1991, 1993, 1995, 2003

• AAA New Faculty Consortium, St. Charles, IL, 1992

• Stanford University Summer Tax Conference, 1991

• University of Michigan/KPMG Peat Marwick Tax Research Symposium, Ann Arbor, MI, 1990, 1991, 1992, 1994, 1995

• Coopers & Lybrand seminar “Tax Policy for the 1990’s: Challenges and Opportunities,” New York, NY, 1991

• KPMG Peat Marwick “Tax Professors’ Symposium,” Washington, DC, 1991

• AICPA/ABA Invitational Conference on Reduction of Income Tax Complexity, 1990

• Deloitte, Haskins & Sells and University of Southern California Tax Research Symposium, 1986, 1990

• Ernst & Whinney and San Diego State University Tax Research Symposium, 1985

• KMPG Peat Marwick Tax Research Symposium, 1987, 1988

• Arthur Young & Co. Tax Research Symposium, 1987

• Arthur Young & Co. Professors’ Roundtable, 1986

• Brookings Institute Tax Conference, 1986

• American Accounting Association

Doctoral Directors Conference, 1984, 1986

New Faculty Consortium, 1986, 1987

***Tax Education Seminars Attended***

• KMPG

National Faculty Symposium, 2015, 2016

Midwest Area Faculty Symposium, 2007, 2010

International Executive Tax Seminar, 1993

Advanced International Taxation, 1985

International Taxation, 1984

Tax Level IV, 1981

Tax Level III, 1979

• Ernst & Young Tax Educator’s Seminars

Federal Tax Planning Conference, 2015

Midwest International Tax Executives Workshop, 2009 – present

Tax Professors Symposium, 2005 – present

Basic State and Local Taxation, 1995

Intermediate International Taxation, 1992

Basic International Taxation, 1991

Personal Financial Planning, 1988

Consolidated Tax Returns, 1983, 1990

Corporate Reorganizations, 1984, 1989

Partnerships, 1986

S Corporations, 1987

International Taxation, 1985

Update on the 1984 Tax Reform Act (Chicago office), 1984

• Deloitte & Touche

Tax Faculty Seminar, 1993, 1995-2016

Tax Symposium, 1987, 1988, 1989

• PricewaterhouseCoopers

Tax Professors Symposium, 1999-2016

Teleconference on 1986 Tax Reform Act

International Tax Provisions Seminar for the 1986 Tax Reform Act

Seminar for the Academic Community, 1994

• BDO Seidman

National Tax Conference, 1987

• AICPA Tax Division Spring and Fall Meetings, 1982-91, 1994-95

***Other Professional Education***

Tableau Fundamentals 2-Day Class - Indianapolis - 8/24/2015

***Professional Organizations***

American Accounting Association (AAA)

American Taxation Association (ATA)

International Accounting Association

National Tax Association (NTA)

American Institute of Certified Public Accountants (AICPA)

Tax Division of the AICPA

Michigan Association of CPAs (MICPA)

Beta Alpha Psi (alpha eta chapter)

***Consulting Activities***

Expert witness, Wells Fargo Corporation, 2011

Expert witness, Enron Recovery Corporation, 2006-2008

Presented seminar on completing Schedule M-3 for the MICPA, 2005

Met with representatives of the Large and Mid-Size Business Division (LMSB) of the Internal Revenue Service to help with their strategic assessment for fiscal year 2007, 2004

Presented seminar on the tax aspects of mergers and acquisitions at the University of Michigan continuing education course for corporate treasurers, 1998-1999

Presented seminar for the Internal Revenue North Central District, October 1997

Prepared an extensive report for the Jamaican government and the United Nations on tax collection procedures in the alumina/bauxite industry (with James E. Wheeler), 1993

Reviewer for the Revenue Standards Task Force of the Federal Accounting Standards Advisory Board (U.S. General Accounting Office), 1994

***Community activities***:

E. Lansing “Meals on Wheels” program 1986 – present

Instructor, MSU Volunteer Income Tax Assistance program, 1981-2006 (instructor), 2007 – present (adviser)

Assistant baseball coach, E. Lansing High School, 1995-present

E. Lansing Schools Strategic Planning Committee, 1995-96

Member, River Terrace Church; deacon 1984-87; elder 2008-2011

Lansing Hunger Concerns Coalition, chairperson 1986-87

Recruiting coordinator, Lansing CROP Walk for Hunger 1985-88

Baseball and basketball coach in East Lansing Community Recreation Program, 1987-1998

President, E. Lansing High School Booster Club, 1998-1999

Board member, East Lansing Recreation and Arts, 1992-1998

Member, East Lansing Ad Hoc Property Tax Committee, 1992

Campaign treasurer for persons running for E. Lansing city council, E. Lansing School Board, and District Judge, various campaigns

***Personal Interests***: Baseball coaching, reading, travel to baseball parks and zoos