

**JOHN C. TRIPP, Ph.D., CPA**  
*Professor of Tax Accounting*

Daniels College of Business  
School of Accountancy &  
Graduate Tax Program  
University of Denver  
Denver, Colorado 80208

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***HONORS, RECOGNITIONS AND CERTIFICATIONS***

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	Certified Public Accountant (1976-Present)	State of Colorado
2004	Beta Alpha Psi Alumni of the Year Award	University of Denver
2004	International House Outstanding Service Award	University of Denver
1997	Faculty in Residence	Arthur Andersen, LLP
1997	Faculty Recognition Reception (1995-Present)	University of Denver
1991	Daniels College of Business Research Award	University of Denver
1991	The Jerome Kesselman Endowment Excellence in Research Award	University of Denver
1989	Ernst & Young Visiting Tax Professor	Ernst & Young
1988	Ernst & Whinney Visiting Tax Professor	Ernst & Whinney
1984	Alumni Excellence in Teaching Award	University of Denver
1979	Beta Gamma Sigma	University of Houston
1979	Deloitte, Haskins & Sells Fellowship Award	Deloitte, Haskins & Sells
1974	Beta Alpha Psi	University of Denver
1971	Commandants List, Infantry OCS	U. S. Army
1968	Blue Key National Honor Fraternity	Michigan Tech University
1967	Most Determined Varsity Wrestler	Michigan Tech University

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***Introduction***

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The Daniels College of Business has adopted a new set of Guidelines and Procedures for Faculty Performance based upon the model described in Scholarship Reconsidered by Ernest Boyer. This Vita is organized in accordance with Boyer's four dimensions of scholarship: teaching, application, integration, and discovery. The "Teaching" section lists teaching experience by position, courses taught, courses developed and a list of faculty development seminars and CPE courses that I recently attended. The "**Application**" section lists presentations with and without published proceedings, professional development courses I have taught, consulting engagements and the traditional list of **administrative, professional and community services** performed. Under "Integration" are contributions to textbooks, tax research services and CPE self study courses that are published. Under the heading of "**Discovery**" is listed all **refereed journal articles**, other invited articles as well as research in progress.

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**TEACHING**


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**Teaching Experience:**

	<u>Title</u>	<u>Institution</u>
1995-Present	Professor of Taxation with Tenure	School of Accountancy and Graduate Tax Program University of Denver
1985-1995	Associate Professor	University of Denver
1980-1985	Assistant Professor	University of Denver
1979-1980	Instructor	University of Denver
1977-1979	Teaching Fellow	Accounting and Taxation Dept. University of Houston
1974-1975	Teaching Fellow	Dept. of Accounting and Quantitative Methods University of Denver

**Teaching Interests:**

Graduate and undergraduate courses in federal income taxation

**Courses Instructed [Developed]:**

School of Accountancy (SOA):

“Principals of Taxation for Business and Investment Planning” - Undergraduate  
[Developed in 1999], 1999-Present

“Research Sessions and Income Tax Sessions” - Accounting Junior Core  
[Developed in 1997], 1997-Present

"Income Taxation of Individuals" - Undergraduate, 1979-Present

"Income Taxation of Corporations and Partnerships" - Undergraduate, 1979-Present

"Tax Research Methods" - Undergraduate [Developed in 1982], 1982-2000

"Introduction to Federal Taxation" - Graduate MBA Course [Developed in 1983],  
1983-1988

“Independent Studies” - Supervised many over the years, 1979-Present

Graduate Tax Program (GTP):

"Computer Tax Applications" [Developed in 1994], 1994-2000

"Consolidated Returns" [Developed in 1992], 1992-2005

"Taxation of Natural Resources" [Developed in 1980], 1980-Present

"Property Transactions", 1985-2005

"Tax Research Methods", 1985-1988

"Advanced Natural Resource Taxation" [Developed in 1982], 1982-1984

**Counseling Students and Mentoring Program**

Beta Alpha Psi - Faculty Advisor, 2004 - Present

Beta Alpha Psi - Reviewer for Volunteer Taxpayer Assistance Program (VITA), 1980 - Present

VITA Site Coordinator - DU has established one of a few VITA sites in the country that prepare nonresident alien tax returns for international students, 2004 - present.

Deloitte's Tax Case Study Competition, Coached a Team of SOA Students (2005), Regional Champions and National Finalist. Coached a Team of SOA Students (2003) Arthur Andersen Tax Challenge Competition, Coached a Team of SOA Students (1996)

Actively participated in the University's mentoring program for incoming freshman

Served as academic advisor and facilitated communications between the professional firms and our students seeking employment.

Graduation Commencement Marshall, 1985-2003

**Faculty Development Seminars and CPE Courses Attended:**

Deloitte National Tax Partners presented a four hour CPE program, "Washington Update", November 19, 2005

Ernst & Young - Symposium for Tax Educators, Washington, DC. "Accounting for Income Taxes", October 27 and 28, 2005

Beta Alpha Psi Annual National Meeting, August 2005

AAA National Convention, August 2005

Deloitte National Tax Faculty Symposium held in Washington DC. April 28 and 29, 2005

ATA Mid Year Meeting held in Washington, DC, March 3-5, 2005

PDI Tax Application of Special Topics in Oil and Gas, January 12, 2005

Beta Alpha Psi Annual National Meeting, August 2004

AAA National Convention, August 2004

DU Tax Institute, July 23 and 24, 2004

CSCPA's Faculty Symposium, June 25, 2004

Deloitte National Tax Educator Symposium, May 6 and 7, 2004

COPAS-Colorado Education Day, May 5, 2004

ATA Mid Year Meeting held in Denver, Colorado, Feb. 27 and 28, 2004

COPAS-Colorado Tax Committee Current Events Seminars, Six Monthly Meetings in 2004

Beta Alpha Psi Annual National Meeting, August 2003

AAA National Convention, August 2003

DU Tax Institute, July 24 and 25, 2003

Deloitte National Tax Educator Symposium, May 1 and 2, 2003

Fiduciary Income Taxation, July 12, 2002

GTP Partnership Taxation, June - August, 2002

Deloitte and Touche. "National Tax Educator Seminar", Oct. 17 and 18, 1999

Ernst and Young, LLP. "Tax Educators' Symposium on Partnership Taxation", Washington, D.C., March 18 and 19, 1999

School of Accountancy. "Depression Training Seminar", May 22, 1998

Ernst & Young, LLP. "Tax Educators' Symposium on Consolidated Tax Returns," Washington, D. C., March 12 and 13, 1998

Deloitte & Touche. "The First Annual Deloitte & Touche Tax Faculty Symposium," Washington, D. C., November 8 and 9, 1993. This was the first symposium which is intended to be the tax accounting disciplines equivalent to the Trueblood Seminars for financial accountants.

Colorado Outward Bound, "Facilitator Training," 1992

Colorado Outward Bound. "3 Day Leadville Course," Leadville, Colorado, Oct. 1991

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## **APPLICATION**

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### **Professional Conference Presentations with Published Proceedings:**

"Domestic Productive Energy Production Provisions of the Energy Tax Incentives Act of 2005", 52nd Annual Texas CPA Tax Institute, Texas Society of CPA's, San Antonio and Dallas, November 10 and 11, 2005

"Capitalize or Deduct?", Invited Paper presented at the COPAS-Colorado Education Day, May 18, 2004

"APA Exam–Tax Review", Ninth Annual COPAS-Colorado Education Day, Session 6 Denver Colorado, May 6, 1997

"Federal Income Tax Treatment for Environmental Clean-up Expenditures, "Annual National Council of Petroleum Accountants Societies (COPAS) Meeting, COPAS Environmental Issues Facing the Oil and Gas Industry, Session 4, pg. 1, Denver, Colorado, October 19, 1994

"Federal Income Tax Treatment for Environmental Clean-up Expenditures," General Session, 6th Annual COPAS- Colorado Education Day, May 3, 1994

"Making the Most of Your Sabbatical-An Opportunity for Research/Professional Development," AICPA Graduate Tax Education Symposium, Denver, Colorado, June 3, 1994. This Outline was submitted for inclusion into the minutes of the Symposium.

"Making the Most of Your Sabbatical-An Opportunity for Research/Professional Development," ATA Mid-Year Meeting, Research Session, Albuquerque, New Mexico, February 7-8, 1991

"Interest Capitalization Rules Applicable to Flow-Through Entities," Ernst and Young's Tax Educator Seminar on Partnerships, Washington, D.C., March 14-16, 1990

"Passive Activities," Third Annual Tax Conference at SUNY - Binghamton, Binghamton, New York, December 1, 1989

"Passive Activities," Mississippi Tax Institute, Jackson, Mississippi, October 6, 1989

"Effect of the S Corporation Election on Shareholders," Ernst & Whinney Tax Educator Seminar on S Corporations, Washington, D.C., March 15-17, 1989

"Marketing Graduate Tax Programs," Panel Discussant, 1987 Ernst & Whinney Tax Symposium on Graduate Tax Program Administration, Washington, D.C., June 17, 1987

"Current Developments in Oil and Gas Taxation," presented to Corpus Christi C.P.A. Society Tax Institute, Corpus Christi, Texas, January 9, 1982

**Professional Program Presentations:**

"Oil & Gas National Tax Institute", Professional Development Institute, Houston, Texas, December 6 and 7, 2005

"Income Tax Efficiency of Mutual Funds", IMCA (International Management Consulting Association) National Web Seminar, December 1, 2005

"Oil & Gas National Tax Institute", Professional Development Institute, Houston, Texas, December 4 and 5, 2004

"Income Tax Efficiency of Mutual Funds", IMCA (International Management Consulting Association) National Web Seminar, Jan. 20, 2004

"Oil and Gas Property Dispositions", New Mexico COPAS Society, November 16, 1998

"Revenue Act of 1997—Individual Provisions", SOA Alumni Update, Denver, Colorado, December 19, 1997

"Oil and Gas IRS Audit Issues", New Mexico COPAS Society, November 21, 1997

"Revenue Act of 1997—Individual Provisions", COPAS-Colorado Tax Technical Session, Denver, Colorado, November 4, 1997

"New IRS Market Segmentation Program Study", National COPAS Meeting, National Tax Committee Technical Seminar, Shangri-La, Oklahoma, April 16, 1997

"New IRS Market Segmentation Program Study", COPAS-Colorado Tax Technical Session, Denver, Colorado, January 7, 1997

"Tax Research Oversight Committee Annual Report", American Accounting Association Annual Convention, New York, New York, August 1994

"Federal Income Tax Treatment for Environmental Clean-up Expenditures," COPAS Technical Session, Denver, Colorado, February 1, 1994

"Like-Kind Exchanges: Tax Planning Strategies and Pitfalls," Seattle University, Seattle Washington, January 4, 1991

"The Pros and Cons of Graduate Tax Education as Seen From the Perspective of Former Students," Panel Discussant and Moderator, Ernst & Whinney's 2nd Biannual Tax Symposium on Graduate Tax Program Administration, Washington, D.C., June 8-9, 1989

Co-Chairman and Moderator, Graduate Tax Education Symposium, Co-Sponsored by the AICPA and the University of Denver, Denver, Colorado, June 1988

Member of Planning Committee, University of Denver, Annual Tax Institutes, Denver, Colorado, 1981 through 1988

Member of Planning Committee, Colorado Society of CPA's Colorado Federal Tax Refresher Conference, Denver, Colorado, December 28, 1983

"Tax Treatment of Payments Made in Oil and Gas Leasing Transactions," presented to the Colorado Bar Association Taxation Section, Denver, Colorado, November 19, 1980

"Special Allocations in Oil and Gas Taxation," presented to the Denver Tax Group, Denver, Colorado, October 29, 1980

"Windfall Profits Tax," presented to the Denver Tax Group, Denver, Colorado, April 23, 1980

**Articles in Industry Publications:**

- "Colorado News", COPAS Accounts, Volume 20, No. 2, June 1999
- "Colorado News", COPAS Accounts, Volume 20, No. 1, March 1999
- "Colorado News", COPAS Accounts, Volume 19, No. 4, December 1998
- "Colorado News", COPAS Accounts, Volume 19, No. 3, September 1998
- "Colorado News", COPAS Accounts, Volume 19, No. 2, June 1998
- "Colorado News", COPAS Accounts, Volume 19, No. 1, March 1998
- "Colorado News", COPAS Accounts, Volume 18, No. 4, December 1997
- "Colorado News", COPAS Accounts, Volume 18, No. 3, September 1997
- "Colorado News", COPAS Accounts, Volume 18, No. 2, June 1997
- "Colorado News", COPAS Accounts, Volume 18, No. 1, March 1997
- "Colorado News", COPAS Accounts, Volume 17, No. 4, December 1996

**Television News Coverage:**

"DU Tax Tips", with Mark Vogel. Aired on KCNC-TV (Ch. 4) Saturday Morning News Show 8:00 AM, March 19, 1994. The story was extracted from our paper, "The Tax Professor Says - DU Graduate Tax Program Lists 10 Common Tax Mistakes."

**Executive Training Programs Taught:**

Graduate Tax Program - Continuing Professional Education Division (1992-Present)

"Consolidated Tax Returns", (1992-2004)

"Consolidated Tax Returns–Investments in Affiliates", (1996-1998)

"Consolidated Tax Returns-Deferred Intercompany Transactions", (1996-1998)

"Taxation of Natural Resources", developed, revised and presented annually

"Oil and Gas Tax Update", developed, revised and presented annually

"Corporate Tax Workshop", (September 26, 1997)

Surgent and Associates, LLC

"Limited Liability Companies and Partnerships", (July 1999)

"Evolving S Corporation Issues", (July 1999)

"Complete Guide to C Corporations", (July 1999)

"Comparing and Contrasting the Tax Aspects of Entities", (August 1999)

Grant Thornton (1993)

"S Corporation Seminar," developed and presented with Mark Vogel

Ernst & Young (1988-1992)

"Taxation of S Corporations and Shareholders"

"Special Accelerated Tax Training Program"

"Accelerated Tax Training Program"

"Basic Tax Concepts", Staff Training Level 1

"Introduction to Tax Entities", Staff Training Level 2

Peat, Marwick, Mitchell & Co. [KPMG] (1980-1988)

"Operating Tax Entities," Staff Training Level 2

"Planning Tax Entities," Staff Training Level 3

"Oil and Gas Taxation", Manager's Seminar, developed and presented

Lectured as the Visiting Tax Professor for Advanced In-Charge Audit Seminars

Arthur Andersen & Co. (1985-1988)

"Tax-PAC VI Program"

Continuing Legal Education Program of Advanced Professional Development (1985)

"Oil and Gas Taxation," developed and presented

CBA Center for Management Development (1983-1985)  
"Oil and Gas Taxation," developed and presented

Rosemary Weiss & Co., C.P.A. (1981)  
"Advanced Natural Resources Taxation," developed and presented

CBA Beaumont Center (1981)  
"Extractive Industry Financial Accounting and Income Taxation," developed and presented with Hugh Grove

**Consultation Engagements:**

Daqing Denver, Inc. (2005 to Present)  
General corporate tax planning and sales and use taxes.

Arthur Andersen, LLP Faculty in Residence (1997)  
Actively participated in the evaluation of a proposed \$800 million leasing transaction; prepared a written summary of the requirements and tax consequences of a proposed sale leaseback transaction; evaluated the international tax implications of a domestic corporation acquiring a foreign controlled group of corporations; determined the eligibility of a shareholder required to maintain the status of an S corporation; researched and resolved several consolidated return issues regarding the acquisition of oil and gas properties; and was involved in the evaluation and reporting requirements relating to a grantor retained annuity trust

Gas and Fuel Corporation of Victoria, Australia (1992)  
One of six professors in the United States that was interviewed to represent this Australian Corporation as an expert witness regarding the allocation of the new Australian Petroleum Resource Rent Tax.

Ernst & Young Visiting Tax Professor (1988-1990)  
National Tax Department, Washington, D.C. - Listed in the National Tax Department Professional Staff Subject Listing under the following headings: Capital Gains and Losses; Exchanges of Property (§ 1031); Interest (§ 163); Involuntary Conversions (§ 1033); Oil and Gas; Partnerships - Subchapter K; Passive Activities; S Corporations; and Uniform Capitalization of Interest.

More than 1,000 hours of experience advising on major client transactions, including British Petroleum, Kole Real Estate Partnerships, Price Company, American Stores, McDonald Douglas, many other fortune 500 companies and more than 50 successful small businesses.

Successfully processed Private Letter Ruling requests through the IRS.

More than 1,000 hours devoted to writing and reviewing internal firm technical tax publications.

Updated and reviewed materials for the following courses:

- "Taxation of Partners and Partnerships"
- "Taxation of S Corporations and Shareholders"
- "Introduction to Tax Entities"

Served as course sponsor for Special Accelerated Tax Training. This assignment involved management responsibility for 800 hours of course material preparation and revisions, 4 weeks of training provided to 120 participants, coordination of more than 16 different instructors, and a budget of \$500,000.

#### College For Financial Planning (1987-1991)

Served as a Technical Tax Advisor for two advanced courses: (1) "Financial Planning for the Executive" and (2) "Federal Tax Practice and Procedures". Reviewed the advanced tax curriculum for NCA accreditation purposes.

#### Stillwater PGM Resources (1981-1983)

A joint venture between Chevron USA, Inc., and Manville Corporation to develop the first platinum and palladium group minerals (PGM's) mine in the United States. Identified a unit of property issue and documented the authority for the determination of over 2,000 units of property. Recognized and documented the development stage of mining. Proposed and documented the first commercially marketable product for PGM's.

#### Stillwater Mining Company (1982)

A tax partnership among Manville Corporation, Chevron USA, Inc., and Anaconda Minerals Corporation formed to develop the second PGM mine in the United States. Advised on structuring the formation of the tax partnership. Worked with all corporate tax departments in drafting the tax exhibit for the joint venture to insure that special allocations required by the negotiating team would have substantial economic effect and be recognized for tax purposes under the then Proposed Regulations § 1.704-1(b)(2).

#### Preparer of Income Tax Returns (1979-Present)

Annual preparation of several individual tax returns and real estate partnership tax returns.

**Administrative, Professional and Community Service Involvement:****University Related Administrative Service:**

University of Denver Board of Trustees:

Appointed as a voting Budget Committee Member, 1985-1988

All University Committees:

Honor's Committee, 1984-1988

Faculty Salary Grievance Committee, 1983-1988

Fringe Benefits Study Group, 1983-1984

Activity Fee Study Group, 1983-1984

University of Denver - Faculty Senate:

Elected to the Faculty Senate, 1981-1988, 1999-Present

Senate Financial Planning Committee, 1999-Present

Chairman, Senate Financial Planning Committee, 1983-1988

Elected to Faculty Senate Executive Committee, 1983-1988

Daniels College of Business Committees:

Graduate Programs Committee, 1994-2001

Appeals Committee, 1990-2001

Quality Team, 1991-1992

Graduate Tax Program Committees:

Scholarship Committee for Graduate Tax Program, 1980-1988

Oversight Committee of Graduate Tax Program, 1980-1988

University of Denver Tax Institute Planning Committee, 1981-1988

Search Committee for the Director of the Graduate Tax Program, 1981

School of Accountancy Committees:

SOA Executive Committee (1998-Present)

SOA Curriculum Revision Committee (1999- Present)

SOA Promotion and Tenure Committee, Acting Chair (1997)

Faculty Performance and Promotion Guidelines Revision Committee, Chair (1997-1998)

Tenure Advisory Committee, Chaired Rick Leaman's Committee (1996-1997)

Academic Standards Committee, 1990-Present

Alumni Relations Committee, 1990-1996

Tax Faculty Search Committee, Chair, 1990-1991

Tax Track Coordinator, 1982-1988

Annual Appointments to Various Committees

**Professional Service:**

COPAS-Colorado:

Elected to Board of Directors, National Reporter, 1996-1999

Co-Chair of the Federal Tax Committee, 1993-1995, 2001-Present

Federal Tax Committee, 1985-Present

## Colorado Society of C.P.A.:

Federal Taxation Committee, 1981-1984, 1994, 1996-1999  
 Prepared and Delivered Technical Update Seminar on the 1996  
 Legislation to the Federal Tax Committee  
 Prepared "1996 Year-end Tax Planning Ideas" for the CSCPA  
 Participated in the Tax Line 9 Volunteer Program, April 3, 1997  
 Actively participated in the Regional IRS Liaison Conference  
 Planning Committee for the Tax Refresher Conference, 1983

Washington, D.C., S Corporation Study Group, 1988-1990

## American Institute of C.P.A.:

Member of Tax Division, 1984-Present  
 Natural Resources Taxation Section, 1988-1996

American Accounting Association, 1979-Present

## American Taxation Association:

Mid Year Meeting Committee, 2004 Present  
 Pro Bono Service Committee, 2003-Present  
 Tax Policy Research Oversight Committee, 1993-1996  
 Chair, Flow-Through Entities Tax Policy Subcommittee, 1990  
 Tax Policy Research Oversight Committee, 1989  
 Vice-Chair of the Flow-Through Entities Technical Committee, 1989  
 Chair of the Subcommittee on Passive Activities, 1989  
 Committee on Tax Policy and Relations with the IRS, 1988  
 Advisory Board of the Journal of American Taxation Association, 1986-1987  
 Professional Development Committee, 1984-1985  
 Tax Certification Committee, 1981-1982

## Independent Petroleum Association of Mountain States:

Federal Tax Committee, 1981-1988  
 Education Committee, 1985-1988

## Denver Tax Group:

Treasurer, 1980-1981

Community Service:

VITA (Volunteer Income Tax Assistance Program) Tax Preparation and Review for  
 Indigent Citizens, 1979-2003

## Hope United Methodist Church

Finance Committee, 2004-Present  
 Head Usher and Worship Committee, 1998-Present  
 Strategic Planning Committee, 1998-2002  
 Blood Donor for Hope Church, 1993-Present  
 Active member, 1984-Present

## Boy Scouts of America

Camp out Facilitator (1997-2003)  
Merit Badge Coordinator (1999-2000)

## Grandview High School Wrestling Club

Board of Directors (2002-Present)  
Treasurer (2002-Present)  
Assistant Coach, 1999-Present  
Time Keeper and Bracket Coordinator, 1999-Present

## Cherry Creek Soccer Association

Recreational Committee, 1993-1999  
Instructor for "Beginning Coaches Clinic", 1994-1997  
Certified Referee and Linesman, 1990-1999  
Coach (Class E License), 1990-1997  
Helped organize and coached the Tornados, a team in a Turtle Kickers Soccer League established for handicapped children, 1995-1998

## Valley Country Club

Strategic Planning Committee, 1997-2000  
Grounds Committee, 1998-2000

Special Olympics, Volunteered for both summer games and winter games, 1992-1996

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**INTEGRATION**


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**Chapters in Professional Research Services and Books:**

"PART V The Alternative Minimum Tax and Tax Credits " Federal Taxation, 2006 Edition; Individual Taxation, 2006 Edition; Federal Taxation of Corporations, Partnerships, Estates, and Trusts, 2006 Edition; contributing author, James W. Pratt and William N. Kulsrud, General Editors, Thomson Publications, Inc., 2005, (1983-Present)

*[These textbooks are part of Thomson's TAXATION SERIES. A new edition is published annually incorporating substantive changes in the tax law and required editorial revisions. For PART V, this also necessitates an annual updating of all numerical examples and problems to reflect the current tax law. The following ancillary materials are also revised and published annually.]*

"PART V The Alternative Minimum Tax and Tax Credits " Federal Taxation, 2006 Edition Solutions Manual.; Individual Taxation, 2006 Edition Solutions Manual, (1983-Present)

"PART V The Alternative Minimum Tax and Tax Credits " Federal Taxation, 2006 Edition Instructor's Guide.; Individual Taxation, 2006 Edition Instructor's Guide, (1983-Present)

"PART V The Alternative Minimum Tax and Tax Credits " Federal Taxation, 2006 Edition Chapter Lecture Outlines.; Individual Taxation, 2006 Edition Chapter Lecture Outlines, (1983-Present)

*[These text books and ancillary materials have been selected by the IRS and a number of the "Big 4" International Public Accounting Firms for use in their training programs for entry level professionals.]*

"Taxation of S Corporation Shareholders", Chapter 7, Tax Practice Series, S Corporations, with David Boyle and Ted Stone, 1989, Tax Management, Inc., a subsidiary of the Bureau of National Affairs, Inc. (BNA). Revised annually by BNA editors, (1989)

### **Continuing Professional Education Self-Study Courses Published:**

"Consolidations for Large Clients I", this is a 2 hour CPE course published by MicroMash, a division of Thomson Publishing Company. This course is jointly marketed by Research Institute of America. Published the first time in 2004

"Consolidations for Large Clients II", this is a 3 hour CPE course published by MicroMash, a division of Thomson Publishing Company. This course is jointly marketed by Research Institute of America. Published the first time in 2004

"Consolidations for Large Clients III", this is a 3 hour CPE course published by MicroMash, a division of Thomson Publishing Company. This course is jointly marketed by Research Institute of America. Published the first time in 2004

"AMT-Corporate", this is a 3 hour CPE course on line course marketed by the AICPA in its AICPA/CPE Self-Study Tax Catalog, MicroMash, Englewood, Colorado 80111. This course was written in 2001 and is revised annually (2001-Present).

*[This course has been selected by the Treasury Department for use in training programs designed for IRS agents.]*

"Oil & Gas Taxation", an 8 Hour CPE Course written onto one computer disk for computer-assisted training, marketed by the AICPA in its AICPA Catalog of Publications

& CPE Materials, MicroMash, Englewood, Colorado 80111. This course is revised annually (1994-Present).

*[This course has been selected by the Treasury Department for use in training programs designed for IRS agents.]*

"Consolidated Returns - Intercompany Transactions", an 8 Hour CPE Course written onto one computer disk for computer-assisted training, marketed by the AICPA in its AICPA Catalog of Publications & CPE Materials, MicroMash, Englewood, Colorado 80111. This course is revised annually (1996-Present).

*[This course has been selected by the Treasury Department for use in training programs designed for IRS agents.]*

"Corporate AMT for Years 1987-1989", 220 pages written onto one computer disk for computer-assisted training, marketed by the AICPA in its AICPA/CPE Self-Study Tax Catalog 1991-1992, MicroMash, Englewood, Colorado 80111. This course was revised annually (1997-1992).

*[This course was selected by the Treasury Department for use in training programs designed for IRS agents.]*

### **Comments on Proposed Legislation:**

"Comments on the Large Partnership Provisions, Title II. of the Tax Simplification Bill of 1991," as Chair of the ATA Flow-Through Entities Tax Policy Subcommittee, co-authored and submitted comments on proposed legislation to the House Ways and Means Committee and the Senate Finance Committee, with Ken Orbach.

"Comments on the Statutory Disincentives to S Corporation Elections", as a member of the S Corporation Tax Study Group located in Washington D.C., with Bill Kelliher, May 9, 1990.

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## **DISCOVERY**

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### **Refereed Articles:**

"MACRS depreciation class lives: 'Plain language' approach of the taxpayers is upheld by Circuit Courts", with Rick Leaman, JD, CPA, Journal of Taxation, Warren, Gorham and Lamont, June 2005, Volume 102 Page 358

"Planning for Debt Financed Transactions Related to Flow-through Entities - Using the Interest Tracing Rules", with Rick Leaman, JD, CPA, Oil, Gas & Energy Quarterly, Mathew Bender, June 1998, Volume 46, No. 4, Page 1455

"The Chameleon Character of Interest Expense During the Rental of a Residence," with Rick Leaman, JD, CPA, The Tax Adviser, AICPA, July 1995, pp. 391-399

*[Tax Notes, August 7, 1995, p. 733, cites this article "The Chameleon Character of Interest Expense During the Rental of a Residence", in a published Tax Article Bibliography.]*

"Revenue Procedure 92-20: The Stick Replaces the Carrot," with Rick Leaman, JD, CPA, Taxes - The Tax Magazine, Commerce Clearing House, Inc., February 1993, pp. 79-89

*[In 1994 this article was selected by the IRS to be reproduced in the course materials used to train IRS agents.]*

"Washington Tax Watch - New Section 704(c) Adds Still More Complexity," with Steve Montgomery, Journal of Partnership Taxation, Fall Vol. 7, No. 3, Fall 1990, pp. 277-285, Warren Gorham and Lamont, New York, New York

"A Refund Possibility for S Corporations Subject to the BIG Tax," The Tax Adviser, August 1989, pp. 546-547

"The Corporate Alternative Minimum Tax: Impacts on Financial Reporting," with John D. Bazley, Accounting Horizons, Vol. 3, No. 1, March 1989, pp. 54-62

"Cost Depletion On Underground Water Reserves: A Deduction May Be Available," with Holly Holder, Oil & Gas Tax Quarterly, June 1989, pp. 718-730

*[This article was reprinted in its entirety in The Public Land and Resources Law Digest, Vol. 26, 1989, No. 2, p. 324, The Rocky Mountain Mineral Law Foundation.]*

"Applicability of Percentage Depletion in Mining and Other Processes," with High D. Grove, Oil & Gas/Natural Resources, 1989 Prentice-Hall, pp. 2831-2854

"The IDC Tax Preference Amount After TRA 1986: There is Still an Alternative to Rev. Rul. 84-128," 65 Taxes - The Tax Magazine, Commerce Clearing House, Inc., October 1987, p. 679

"The Anatomy of a Gold Mining Tax Shelter," Georgia Journal of Accounting, J. M. Tull School of Accounting, University of Georgia, Vol. 6, Spring 1985, p. 141

"Fixing the Crossover Point From Exploration to Development in the Hard Minerals Industry," with Raymond A. Berg, Oil and Gas Tax Quarterly, Vol. 32, No. 4, 1984, p. 739, Matthew Bender, Albany, New York

"Unreimbursed Insured Casualty Losses After 'Hills'," with Mark A. Vogel, Taxes-The Tax Magazine, Vol. 60, No. 2, February 1982, Commerce Clearing House, Inc., Chicago, Illinois

*[This article was cited in the Sixth Circuit Court of Appeals in its decision Dixon F. Miller v. Comm., 84-1 USTC ¶ 9451 (CA 6), F/N 7.]*

*[This article was also cited by the Federal Circuit Court of Appeals in its decision Hills v. Comm., 82-2 USTC ¶ 9669 (CA FC), F/Ns 5 & 8.]*

"Maximizing Percentage Depletion in Solid Minerals," with Hugh Grove and Mike McGrath, Oil and Gas Tax Quarterly, Vol. 30, No. 4, 1982, p. 631, Matthew Bender, Albany, New York

"Who Should File a Partnership Return?" The Virginia Accountant Quarterly, June 1981, The Virginia Society of Certified Public Accountants, Richmond, Virginia

### **Other Invited Articles:**

"A 1998 Tax Planning Scenario", Colorado Profit Advisor, Fall 1997, CSCPA, Englewood, Colorado

"Tax Planning Using Like-Kind Exchanges," Real Estate Journal, Vol. 1, No. 3, Fall 1990, pp. 14-18, Ernst & Young, San Francisco, California

"Legislative Update: President Signs Revenue Reconciliation Act," Real Estate Journal, Vol. 1, No. 2, Summer 1990, pp. 16-17, Ernst & Young, San Francisco, California

"IDC Tax Preference Amount--IRS Changes Its Position," The Wildcatter, Vol. 11, No. 7, November 1984, Independent Petroleum Association of Mountain States, Denver, Colorado

### **Proceedings in Academic Conferences:**

"Research Methodology as it Interacts with the Tax Legislative Process," with Jerome S. Horvitz, published in the Proceedings of the Southeastern Regional Conference of the American Accounting Association, April 26, 1979

### **Acknowledgments:**

"Improved Treatment of Barter Transactions for Accrual-Method Taxpayers", Gary Carter Ph.D., CPA, Chair of the Tax Accounting Policy Subcommittee of the American

Taxation Association, Tax Notes, 1995, pp. 1851-1858.

"The New Separate Line of Business Regulations," Taxes-The Tax Magazine, Vol. 71, No. 6, June 1992, pp. 413-422, Leaman

"A Macro-Case Analysis Approach to Tax Research--A Comment," Accounting Review, July 1979, D. R. Finley and Jerome S. Horvitz

**Funded Research:**

"Environmental Costs after INDOPCO," with Rick Leaman; Research Grant by Daniels College of Business

"Proper Recovery Period for Gas Gathering Lines"

**Other Research in Progress:**

"AMT Issues in the Oil and Gas Industry"

"Personal Tax Credits, How complicated can they get? From a Congress that wants to simplify the Tax Code!"

"Day Traders- The Income Tax Reporting Issues"

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***OTHER INFORMATION***

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**Birth Date:** September 6, 1947      **Marital Status:** Married, 3 children

**Hobbies:** Golf, coaching sports, landscaping, bowling and rafting

**Professional Certification:** C.P.A., Colorado

<b><u>Education:</u></b>	<b><u>Degree</u></b>	<b><u>Institution</u></b>
1977-1980	Ph.D., Business Administration Major, Tax Accounting Minor, Law	University of Houston Houston, Texas
1975-1976	Masters of Taxation	University of Denver Denver, Colorado

1973-1975	M.S.B.A., Accounting	University of Denver
1965-1969	B.S., Met. Engineering	Michigan Technological University, Houghton, Mi.

**Other Experience:**

	<u>Title</u>	<u>Employer</u>
1997	Faculty in Residence	Arthur Andersen, LLP Denver, Colorado
1988-1990	Ernst & Young Visiting Tax Professor Executive Responsibilities	Ernst & Young National Tax Department Washington, D.C.
1976-1977	Tax Staff Accountant Senior's Responsibilities	Peat, Marwick, Mitchell & Co. Denver, Colorado
1971-1973	1Lt. A.D.A., Asst. Team Commander, Team II 34th U.S.A.A.D. Physical Security Officer and Cryptographic Control Officer	U.S. Army Cheggia, Italy Airborne, Jump Master Qualified, Top Secret Security Clearance
1969-1971	Production Metallurgist and Production Foreman in a Gray Iron Foundry	General Motors, Chevrolet Division Tonawanda, New York