

DENNIS R. LASSILA

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James Benjamin Department of Accounting
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Education:

Ph.D.	University of Minnesota, Minneapolis, MN	1981
MBA	Washington State University, Pullman, WA	1972
B.A.	University of Great Falls, Great Falls, MT	1970

Professional Designation:

CPA, State of Minnesota. Active Status

Societal Impact Statement:

One of the main objectives of my teaching and research is to disseminate impactful knowledge in taxation and accounting to my students, my colleagues and other academics, the professional community, and to policy makers in the government and other institutions. My teaching is geared toward providing students with an understanding of important issues in taxation and with the ability to increase and update their understanding in the everchanging tax field as they graduate and go on to careers in the professional community and, in some cases, to academia. Several of my former students have indicated to me how aspects of my teaching have influenced and enhanced their careers in public accounting and other fields. A number of my former students have become excellent teachers and researchers in their own right in academia.

An important aim of my research program is to provide useful knowledge which can (1) impact decision-making of professionals in such areas as payroll taxation and accounting and taxation of banks and other financial institutions, (2) provide policy makers with information that can influence the development of new laws and regulations that govern society overall, and (3) assist other academic and policy researchers in enhancing their base of knowledge and facilitate the formation of additional ideas worthy of investigation. As an example of the impact of my professional published works, the Bender's Payroll Tax Guide that I co-author supplies information to practitioners that help them to comply with federal and state employment tax provisions such that they can minimize costs of compliance and avoid controversies with tax authorities. My policy-related research informs governmental, industrial, and academic policy makers regarding the operational viability of certain tax rules. For example, a 1990 publication that I co-authored concerning S corporations was taken into account by the IRS in forming rules about fringe benefits paid to shareholder-employees. As an example of the impact of my academic research, a 2010 publication in the Journal of the American Taxation

Association on which I was a co-author was chosen as the best article of the year published in that journal. The best paper award indicates that the article was expected to have a significant impact on future research concerning auditors that perform tax work for their audit clients and inform companies in deciding whether to use their auditors to assist them with their tax planning and compliance.

Teaching Experience:

2022-	Professor of Tax Accounting, Professional Program, James Benjamin Department of Accounting (with Tenure), Mays Business School, Texas A&M University, College Station, TX 77843
1999-2022	Shelton Tax Professor, Professional Program, Department of Accounting (with tenure), Mays Business School, Texas A&M University, College Station, TX 77843
1997-1999	Professor, Graduate Tax Program (with tenure), Deloitte and Touche Faculty Fellow, Texas A&M University, College Station, TX 77843
1986-1997	Associate Professor, Graduate Tax Program (with tenure), Deloitte and Touche Faculty Fellow, Texas A&M University, College Station, TX 77843
1983-1986	Assistant Professor, Graduate Tax Program, Texas A&M University, College Station, TX 77843
1982-1983	Assistant Professor of Accounting, University of Hawaii at Manoa, Honolulu, HI 96822
1978-1982	Assistant Professor of Accounting, St. Cloud State University, St. Cloud, MN 56301
1976-1996	Instructor for a 4 credit correspondence course in Income Tax Accounting for the Department of Independent Study at the University of Minnesota, Minneapolis, MN 55455
1976-1978	Research Assistant for Professor Stephen B. Scallen, School of Law, University of Minnesota, Minneapolis, MN 55455
1975-1978	Teaching Associate in Accounting and Taxation, University of Minnesota, Minneapolis, MN 55455
1972-1975	Instructor in Accounting, St. Johns University, Collegeville, MN 56321
1970-1972	Teaching Assistant in Accounting, Washington State University, Pullman, WA 99163

Current Teaching, Research, and Administrative Responsibilities:

1. Teaching: In the 2011-2018 academic years, 3 graduate-level course sections (all taught in the fall semester) consisting of one section of Accounting 612, Partnership Taxation and two sections of Accounting 621, Taxation of Corporations and Shareholders. In the 2019-2023 academic years, two sections of Accounting 612, Partnership Taxation and one section of Accounting 405, Income Tax Accounting in the Fall and two sections of Accounting 405 in the Spring.

2. Research: Conduct scholarly and professional research consistent with my position as Shelton Tax Professor with goal of attaining academic publications and high quality professional publications. Revise and keep current my current books in the taxation of executive compensation and payroll taxes.

3. Service: Member of the University Disciplinary Appeals Panel. Tax Librarian for the Department of Accounting. General advisor for Professional Program students in Taxation. Other duties for the Department, College, and University as needed.

Subjects taught:

At Texas A&M University:

Accounting 405 Income Tax Accounting 1983-2001 taught at least one section in both Fall and Spring Semesters. Summer 2001- 2008 taught one section each summer. One Section in Fall of 2010 2019 and forward, one Section in the Fall semester and two in the Spring semester.

Accounting 621 Corporate Income Taxation Fall 1986, Fall 1987, Spring 2000 and Spring 2001--one section each Semester, Fall 2009 (2 Sections), Fall 2011 through Fall 2018 (2 sections)

Accounting 613 Estate Planning 1984-2009 (at least one course section per year). Two sections in spring of 2001 through 2009

Accounting 614 Taxation of Executive Compensation Fall semester 1988-1993 and Both Fall and Spring 1994, 1995 and 1996.

Accounting 612 Partnership Taxation Fall 1996 to Fall 2001 1 section Fall 2002 to 2009 2 sections, Fall 2010 (3 Sections), Fall 2011 through Fall 2023 1 Section or 2 Sections.

Accounting 680 Tax Research Fall 1998 and Fall 2000

At Other Universities:

Introductory Financial Accounting
Introductory Managerial Accounting
Intermediate Accounting I
Advanced Accounting
CPA Review in Accounting Theory
Individual Income Tax
Taxation of Businesses (2nd Undergraduate tax course)
Income Tax and Management Decisions
Tax Practice and Procedure
Tax Research
Estate and Gift Taxation
Taxation of Corporations and Shareholders

Professional Experience:

1972-Present Independent tax consultant and writer

Summer 1969 Staff Accountant, Douglas F. Eigeman & Co., Great Falls, MT 59405

Jan. 1969-April 1969 Staff Accountant, Douglas Wilson & Co., Great Falls, MT 59401

Honors and Awards:

2010 Best Published Paper Award <i>Journal of the American Taxation Association</i> (see Research Publications in Journals below for details)	2010
Minnesota Mining and Manufacturing Co. Fellowship	1977
Ernst and Ernst Doctoral Fellowship	1976
Wall Street Journal Student Achievement Award	1970
Montana Power Company Scholarship	1969
College of Great Falls Honor Tuition Scholarship	1968
Cobb Foundation Scholarship	1967

Externally Funded Research Grants Received:

Ernst and Young Foundation Tax Research Grant -- \$24,100 To support research into "Tax Discrimination of The Elderly--An Analysis" (co-researcher Casper E. Wiggins).	1989
Ernst and Young Foundation Tax Research Grant -- \$17,100 To support research into "the U.S. Tax Burden of Foreign Subsidiaries of U.S. Corporations Under Current Law and Alternative Proposals" (co-researcher L. Murphy Smith).	1987
Peat Marwick & Mitchell Summer Research Grant -- \$2,500 TOPIC: "Compensation of Subchapter S Corporation Shareholder - Employees"	1982

University Funded Research Grants Received:

Texas A&M University Mini-Grant -- \$800 To support research concerning replacing the Alternative Minimum Tax (co-researcher Mike Kinney).	1993
Texas A&M University Mini Grant -- \$500 To support research concerning corporate tax compliance costs (co-researcher L. Murphy Smith).	1990
Texas A&M University Center for International Business Studies, College of Business Administration, Summer Research Grant -- \$6,000. To support research in the Tax Compliance Costs of U.S. Multinational Business Corporations (co-researcher L. Murphy Smith).	1988
Texas A&M University Center for International Business Studies, College of Business Administration, Summer Research Grant -- \$5,000. To support research in U.S. Taxation of Foreign Subsidiaries of U.S. Corporations (co-researcher L. Murphy Smith).	1986
Texas A&M University College of Business Administration Mini-Grant -- \$500 To support survey research project concerning International Accounting and International Taxation (co-researcher Murphy Smith).	1985

Scholarly and Professional Memberships:

Beta Gamma Sigma
Delta Upsilon Sigma
Academy of International Business
American Taxation Association
American Accounting Association

Research Publications in Journals:

Academic Research in Auditing and Taxation

"How Do Audit Offices Respond to Audit Fee Pressure? Evidence of Increased Focus on Nonaudit Services and Their Impact on Audit Quality," (co-authors: Erik Beardsley and Tom Omer). Contemporary Accounting Research, Vol. 36, No. 2, Summer 2019, pp. 999-1027.

"Do Complexity, Governance, and Auditor Independence Influence Whether Firms Retain their Auditors for Tax Services," (co-authors: Tom Omer, Marjorie Shelley, and L. Murphy Smith) The Journal of the American Taxation Association, Vol. 32, No. 1, Spring 2010, pp. 1-23.

This paper was chosen by the American Taxation Association, at its annual meeting, for the 2010 Journal of the American Taxation Association Outstanding Paper Award.

International Taxation and Accounting Research

Academic and Policy Oriented

"Faculty Perspectives on International Taxation Topics," (co-author L. Murphy Smith) Advances in Accounting, Incorporating Advances in International Accounting, Vol. 28, No. 2, December 2012, pp. 317-322

"Tax Complexity and Compliance Costs of U.S. Multinational Corporations," (co-author L. Murphy Smith) Advances in International Accounting, Vol. 10 (1997) pp. 207-237.

"The Ranking of International Taxation Topics by CPA International Partners and Managers," (co-author L. Murphy Smith) Journal of Teaching In International Business, Vol. 6, No. 3 (Spring 1995), pp. 33-49.

“An Analysis of Alternative Tax Treatments of the Net Income of Controlled Foreign Subsidiaries of U.S. Multinational Corporations,” (co-author L. Murphy Smith) The International Journal of Accounting, Vol. 26, No. 1 (Spring 1991), pp. 27-50.

“The Ranking of International Taxation Topics by U.S. Multinational Corporations,” (co-author L. Murphy Smith) The Accounting Educator’s Journal, Vol. 2, No. 1 (Summer 1989), pp. 11-21.

“Ranking of International Accounting Topics By Multinational Business Firm Practitioners,” (co-author L. Murphy Smith) Issues In International Business, Vol. 5, No. 2 (Spring 1989), pp. 24-32.

Professional

“U.S. Multinational Energy-Related Firms’ Perspective on The Importance of International Accounting and Taxation Topics,” (co-author L. Murphy Smith) The Oil and Gas Tax Quarterly, Vol. 35, No. 3 (March 1987), pp. 518-532.

“The Miscellaneous Foreign Tax Provisions of TEFRA,” The Tax Adviser, Vol. 15, No. 4 (April 1984), pp. 200-206.

“The Possessions and Virgin Island Corporations Provisions of TEFRA,” Taxes, Vol. 62, No. 4 (April 1984), pp. 226-238.

“Structuring Business Operations In Foreign Countries,” The Tax Executive, Vol. 35, No. 3 (April 1983), pp. 185-198.

“The China Shipping and Aircraft Income Tax Treaty,” The International Tax Journal, Vol. 9, No. 2 (December 1982), pp. 120-124.

“Structuring Business Operations in Denmark,” The International Tax Journal Vol. 8, No. 4 (April 1982), pp. 256-262.

Compensation Taxation, Employee Benefits Taxation, and Retirement Planning Research

Academic and Policy Oriented

“Can Fringe Benefits of S Corporation Shareholder-Employees Be Guaranteed Payments?” (co-author Lorence L. Bravenec) *The Journal of S Corporation Taxation*, Vol. 1, No. 1 (Summer 1989), pp. 33-47. This article was considered by the IRS in their development of a 1991 Revenue Ruling concerning this issue. The Revenue Ruling (Rev Rul 91-26) essentially adopted the authors’ position.

Professional

“Dividends or Compensation for C corporation shareholder-employees after the TCJA.” (co-author Bob G. Kilpatrick). *The Journal of Taxation*, Vol. 129, No. 1 (July 2018), pp. 6-13.

“Conversions of Traditional IRAs and Qualified Retirement Plans Into Roth IRAs under TIPRA and the PPA,” (co-author Fred Feucht). *Journal of Taxation of Investments*, Vol. 25, No. 2 (Winter, 2008), pp. 40-60.

“Recent Guidance on Health Savings Accounts Fails to Ensure Broader Utilization,” *The Journal of Taxation*, Vol. 101, No.3 (September 2004), pp. 158-165. Reprinted in *Construction Accounting and Taxation*, Vol. 14, No. 6, pp. 29-39 (November/December, 2004).

“The Applicability of Federal Employment Taxes to Fringe Benefit and Deferred Compensation Plans,” *The Journal of Taxation*, Vol. 98, No. 5 (May, 2003), pp. 281-291.

“Cafeteria Plans Need to Harmonize With FMLA Mandates,” *Practical Tax Strategies*, Vol. 70, No. 3 (March, 2003), pp. 164-170. Reprinted in Par. 349 of *Tax Ideas*, May, 2003.

“Cafeteria Plans Can Serve Up Flexibility and Tax Savings,” *Practical Tax Strategies*, Vol. 68, No. 5, (May, 2002), pp. 285-294. Reprinted in Par. 348 of *Tax Ideas*, June 2002.

"Take the Guesswork Out of Guaranteed Payments," *Practical Tax Strategies*, Vol. 65, No. 3, (September, 2000), pp. 145-152.

“Income Tax Strategies for Lump-Sum Distributions,” (co-author: Bob G. Kilpatrick) The Journal of Taxation, Vol. 91, No. 2 (August, 1999), pp. 95-101.

“A Review of the 1996 and 1997 Act Changes Affecting S Corporation Retirement Plans,” The Journal of S Corporation Taxation, Vol. 10, No. 1 (Summer 1998), pp. 63-69.

“SIMPLE IRA Plans for S Corporations,” The Journal of S Corporation Taxation, Vol. 9, No. 2 (Fall 1997), pp. 184-191.

“Penalty Taxes Applicable to Distribution From Qualified Plans,” The Journal of S Corporation Taxation, Vol. 8, No. 3 (Winter 1997), pp. 268-274.

“Below-Market Rate Loans to S Corporation Employees”, The Journal of S Corporation Taxation, Vol. 7, No. 3 (Winter 1996), pp. 259-266.

“The Taxation of Annuity Distributions From S Corporation Qualified Plans”, The Journal of S Corporation Taxation, Vol. 8, No. 1 (Summer 1996), pp. 81-87.

“The Top Heavy Plan Rules and S Corporations,” The Journal of S Corporation Taxation, Vol. 7, No. 1 (Summer 1995), pp. 84-92.

“Employer Provided Flights for S Corporation Employees,” The Journal of S Corporation Taxation, Vol. 6, No. 2 (Fall 1994), pp. 192-198.

“More on Working Condition Fringe Benefits in S Corporations,” The Journal of S Corporation Taxation, Vol. 6, No. 1 (Summer 1994), pp. 97-103.

“Tax Planning for Optimum Benefits in Choosing the Form of Pension Income,” (co-author Bob G. Kilpatrick) The Journal of Taxation, Vol. 80, No. 4 (April 1994), pp. 220-225.

“Working Condition Fringe Benefits For S Corporation Employees,” The Journal of S Corporation Taxation, Vol. 5, No. 2 (Fall 1993), pp. 188-194.

“The Tax Treatment of Rollovers From S Corporation Qualified Plans Before and After UCA ‘92,” The Journal of S Corporation Taxation, Vol. 4, No. 4 (Spring 1993), pp. 368-378.

“What is ‘Reasonable Basis’ Under the Independent Contractor Safe Haven Rules?” The Journal of Taxation, Vol. 78, No. 3 (March 1993), pp. 164-168.

“Simplified Employee Pension Plans For S Corporation Employees,” The Journal of S Corporation Taxation, Vol. 4, No. 2 (Fall 1992), pp. 176-183.

“Employee vs. Independent Contractor Status of S Corporation Workers,” The Journal of S Corporation Taxation, Vol. 4, No. 1 (Summer 1992), pp. 87-99.

“Revenue Ruling 91-26 Clarifies Taxation of Fringe Benefits of S Shareholder-Employees,” The Journal of S Corporation Taxation, Vol. 3, No. 4 (Spring 1992), pp. 333-338.

“Property Dividends vs. Property Compensation to S Shareholder-Employees,” The Journal of S Corporation Taxation, Vol. 2, No. 3 (Winter 1991), pp. 231-237.

“Use of Company Cars by S Corporation Employees,” The Journal of S Corporation Taxation, Vol. 3, No. 2 (Fall 1991), pp. 162-170.

“Recent Proposed Regs and Revenue Reconciliation Act of 1990 Affect Compensation Planning,” The Journal of S Corporation Taxation, Vol. 3, No. 1 (Summer 1991), pp. 75-84.

“Substantiating Reimbursed Employee Automobile Expenses After Revenue Procedure 90-34,” The Journal of S Corporation Taxation, Vol. 2, No. 4 (Spring 1991), pp. 322-329.

“Cash Compensation vs. Cash Distributions to S Shareholder-Employees,” The Journal of S Corporation Taxation, Vol. 1, No. 3 (Winter 1990), pp. 241-246.

“Reimbursement of S Corporation Employee Expenses Under New Regulations and Procedures,” The Journal of S Corporation Taxation, Vol. 2, No. 2 (Fall 1990), pp. 107-128.

“Impact of Section 89 Repeal on S Corporations,” The Journal of S Corporation Taxation, Vol. 2, No. 1 (Summer 1990), pp. 56-64.

“Cash Compensation vs. Cash Distributions From S Corporations With Accumulated E&P,” The Journal of S Corporation Taxation, Vol. 1, No. 4 (Spring 1990), pp. 348-352.

“Pre-Retirement Distributions to S Corporation Shareholder-Employees,” The Journal of S Corporation Taxation, Vol. 1, No. 2 (Fall 1989), pp. 163-168.

“The Section 83(b) Election Decision: A Reply,” (co-author Casper E. Wiggins) Taxes, Vol. 66, No. 10, (October 1988), pp. 798-800.

“The Demise of the Section 83(b) Election,” (co-author Casper E. Wiggins) Taxes, Vol. 66, No. 7 (July 1988), pp. 512-517.

“Choosing the Form of Retirement Income From a Qualified Plan,” (co-author Bob G. Kilpatrick) The Journal of Taxation, Vol. 68, No. 2 (February 1988), pp. 84-89.

“The Employee Fringe Benefit Provisions of the Tax Reform Act of 1984,” The Review of Taxation of Individuals, Vol. 9, No. 1 (Winter 1985), pp. 61-87.

“The Applicability of Payroll Taxes To Employee Benefit Plans,” The Tax Adviser, Vol. 16, No. 2 (February 1985), pp. 90-99.

“Choosing The Appropriate Form of Retirement Income From a Qualified Plan,” (co-author Karl Putnam) Taxes, Vol. 62 No. 7, pp. 435-444 (July 1984). Reprinted and used by the Ohio State University School of Law as part of their 1985 Creative Pension Strategies Seminar proceedings.

“Tax Planning for the Compensation of Shareholder-Employees of Sub-chapter S Corporations,” Ph.D. Dissertation Abstract. The Journal of the American Taxation Association, Vol. 4, No. 2 (Spring 1983), p. 77.

Estate, Gift, and Trust Taxation Research

Academic and Policy Oriented

“Income Shifting and Generation - Skipping Under the House Tax Bill: Simplification and Cop-Out,” Tax Notes, Vol. 30, No. 11, pp. 1147-1156 (March 17, 1986). Used by Rutgers University Law Professor Charles Davenport for part of his presentation on Trust and Estate Tax Reform at Tax Day for New Jersey Practitioners on March 12, 1986.

“An Accessions Emphasis For Federal Estate and Gift Taxes,” (co-author Lorence Bravenec) Tax Notes, Vol. 24, No. 11, pp. 1069-1075 (September 10, 1984) Also published as submitted written testimony in the House Ways and Means Committee Hearings on the Generation-Skipping Transfer Tax, October 2, 1984, pp. 413-421.

Professional

“Estate Stock Redemptions: Proactive Steps to Achieve Sales Treatment,” (with Cheryl Arflin and Roy Clemons) Practical Tax Strategies, Vol. 88, No. 3, (March 2012), pp. 106-112.

“How to Use the Unlimited Marital Deduction After OBRA ‘90,” Tax Ideas, Warren Gorham & Lamont, June 1992, pp. 4177-4197.

“Joint Tenancy Ownership--Advantages, Tax Consequences, and Pitfalls,” The CPA Journal, Vol. 59, No. 2 (February 1989), pp. 24-31.

“How to Use the Unlimited Marital Deduction,” Prentice-Hall Successful Estate Planning Ideas, Part I Paragraphs 5001.1-5001.3 (July 7, 1986), Part II, paragraphs 5001.4-5001.6 (July 21, 1986) (Approximately 15 text pages).

“Provisions of the Deficit Reduction Act Affecting Estate Planning,” The Tax Adviser, Vol. 16, No. 8 (August 1985), pp. 469-482.

“The Trust Taxation Provisions of the Tax Reform Act of 1984: Analysis, Implications and Planning Considerations,” Taxes, Vol. 53, No. 5 (May 1985), pp. 364-374.

“The Lifetime Transfer: Oil and Gas Royalty Interests,” (co-author Phil Bienski) The Oil and Gas Tax Quarterly, Vol. 33, No. 1 (September 1984), pp. 98-117. Reprinted in Volume III of The Public Utilities Anthology, 1985, International Library Book Publishers, Baltimore, MD.

General Tax Policy Research

“Social Security Benefits Taxation and the Marriage Penalty,” (co-author Casper E. Wiggins). *Tax Notes Federal*, Vol. 164, No. 8, August 19, 2019, pp. 1197-1213.

“Negative Social and Economic Effects of the Marriage Penalty Tax on Women and Society,” (co-authors L. Murphy Smith and David Zhang). *Journal of Accounting and Finance*, Vol. 18, No. 5 (September, 2018), pp. 86-104.

“The Federal Government’s War on Marriage, AKA The Marriage Penalty Tax: Unfair to Individuals and Harmful to Society,” (with Floyd W. Carpenter and L. Murphy Smith), *Journal of Legal, Ethical, and Regulatory Studies*, Vol. 16, No. 2, (2013), pp. 107-130.

“The Effect of Tax Reform Legislation on the Elasticity of the Federal Income Tax,” (co-authors, Steve Grossman, Casper Wiggins and Craig Keller), *Journal of Business and Public Affairs*, Vol. 34, No. 1 (Fall 2007), pp. 37-64.

“Income Tax Elasticity—A Regional Analysis,” *The Journal of Business and Economic Studies*, Vol. 6, No. 2 (Fall, 2002) pp. 17-27. Co-authors: Steve Grossman and Casper Wiggins.

“Marriage Tax Penalties (Bonuses) of Elderly Taxpayers After OBRA ‘93,” (co-author Casper E. Wiggins) Tax Notes Today, December 19, 1995, 28 pages. Electronically published by Tax Analysts. Available through Lexis. Executive Summary published in Tax Notes, January 1, 1996, pp. 109-110.

“In Defense of ACRS Depreciation”, (co-author Stanley H. Kratchman) Tax Notes, Vol. 31, No. 1 (July 7, 1986), pp. 63-70.

“The Marriage Penalty Under Current Law and the Major Tax Reform Proposals,” U.S. Tax Week, 1986, No. 6, pp. 72-76 (Feb. 3, 1986). This article was used extensively in 1986 speeches and presentations on the subject of the marriage penalty by Mr. Michael K. Ryan, Partner-In-Charge, Coopers and Lybrand, Richmond, VA.

“The Gross Income Tax Proposal: An Explanation and Analysis,” Tax Notes, Vol. 27, No. 6 (May 6, 1985), pp. 649-656.

Tax Planning Research

“Choice of Entity Issues: Single-Member LLCs vs. Regular Sole Proprietorships,” (co-author, Roy Clemons), The Journal of Taxation, Vol. 117, No. 5 (November 2012), pp. 259-269.

“The Choice of Tax Entity for Business Operations,” (co-author Lorence L. Bravenec) The Tax Adviser, Vol. 16, No. 4 (April 1985), pp. 239-252.

“Divorce Taxation After the 1984 Act,” The CPA Journal, Vol. 55, No. 1 (February 1985), pp. 36-43.

“The LIFO Inventory Method: Is It Appropriate for the Construction Industry?” (co-author I. Richard Johnson) The Ohio CPA Journal, Vol. 44, No. 2 (Spring 1985), pp. 25, 26 and 27-29.

“The Discharge of Qualified Business Indebtedness: Should The Section 108(d)(4) Election Be Made?” (co-author Karl Putnam) The Tax Executive, Vol. 36, No. 4 (July 1984), pp. 365-371.

“Increased Planning Needed to Prevent S Corporation Distributions From Being Taxed,” (co-author Lorence Bravenec) The Journal of Taxation, Vol. 61, No. 1 (July 1984), pp. 2-6.

“The Section 1033 Election: Impact of the Investment Credit,” The Tax Executive, Vol. 36, No. 3 (April 1984), pp. 248-254.

“The Section 1033 Election--Should it be Made?” The Tax Executive Vol. 36, No. 1 (October 1983), pp. 46-52.

“Expanded Penalty Provisions Put Extra Burden on Accountants for Current Tax Filing Season,” Taxation For Accountants, Vol. 30, No. 2 (February 1983), pp. 82-87.

Other Research

“The FASB’s Pension Provisions and Your Company,” (co-author Karl Putnam and Harold Schneider) The Ohio CPA, Vol. 31, No. 1 (Winter 1984), pp. 9-14.

Publications in Nationally-Circulated Newspapers:

“Tax Program Would Hurt Elderly Married Folks,” (co-author Casper E. Wiggins) The Houston Chronicle, April 29, 1993, p. 11B.

“Marriage Tax Hits Elderly Hardest,” (co-author Casper E. Wiggins) Wall Street Journal, Sept. 28, 1989, p. A22.

“Tax Reform? Some Other Time, Please -- Moratorium on New Laws Could Clear Way For More Pressing Matters,” Op-ed paper, The Houston Post, November 15, 1985, p. 3B.

“How to Tax Grandpa’s Generosity,” Wall Street Journal, p. 10 (Aug. 31, 1984). Used by Connecticut Bar Assn. as part of their testimony to the House Ways and Means Committee hearings on the Generation-Skipping Transfer Tax, October 2, 1984, p. 381.

Professional Books, Monographs, and Chapters of Multi-Volume Tax Services:

Employee Compensation and Benefits Tax Guide, 2019 Edition, LexisNexis, New Providence, NJ, May 2019

Employee Compensation and Benefits Tax Guide, 2018 Edition, LexisNexis, New Providence, NJ, May 2018

Employee Compensation and Benefits Tax Guide, 2017 Edition, LexisNexis, New Providence, NJ, May 2017

Employee Compensation and Benefits Tax Guide, 2016 Edition, LexisNexis, New Providence, NJ, May 2016

Employee Compensation and Benefits Tax Guide, 2015 Edition, LexisNexis, New Providence, NJ, May 2015

Employee Compensation and Benefits Tax Guide, 2014 Edition, LexisNexis, New Providence, NJ, May 2014

Employee Compensation and Benefits Tax Guide, 2013 Edition, LexisNexis, New Providence, NJ, May 2013

U.S. Master Compensation Tax Guide, Tenth Overall Edition, 2009 Edition, CCH Inc., Chicago, IL., March 2009
(co-author: Bob G. Kilpatrick)

U.S. Master Compensation Tax Guide, Ninth Overall Edition, 2008 Edition, CCH Inc., Chicago, IL., March, 2008
(co-author: Bob G. Kilpatrick).

U.S. Master Compensation Tax Guide, Eighth Overall Edition, 2007 Edition, CCH Inc., Chicago, IL., March, 2007
(co-author: Bob G. Kilpatrick).

Bender's Payroll Tax Guide, LexisNexis Publishing Co. (formerly, Matthew Bender & Co.), Newark, NJ over 1,000
pages (co-author Bob G. Kilpatrick).

2023 Annual Edition
2022 Annual Edition
2021 Annual Edition
2020 Annual Edition
2019 Annual Edition
2018 Annual Edition
2017 Annual Edition
2016 Annual Edition
2015 Annual Edition
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1991 Annual Edition
1990 Annual Edition
1989 Annual Edition

1988 Annual Edition

Bender's 2011 Payroll Tax Guide—Special Tables and Forms Supplement, LexisNexis Publishing Co., Newark, NJ (co-author Bob G. Kilpatrick).

Bender's 2012 Payroll Tax Guide—Special Tables and Forms Supplement, LexisNexis Publishing Co., Newark, NJ (co-author Bob G. Kilpatrick).

Bender's 2013 Payroll Tax Guide-- Special Tables and Forms Supplement, LexisNexis Publishing Co., Newark, NJ (co-author Bob G. Kilpatrick).

Bender's 2014 Payroll Tax Guide-- Special Tables and Forms Supplement, LexisNexis Publishing Co., Newark, NJ (co-author Bob G. Kilpatrick).

Bender's 2015 Payroll Tax Guide-- Special Tables and Forms Supplement, LexisNexis Publishing Co., Newark, NJ (co-author Bob G. Kilpatrick).

Bender's 2016 Payroll Tax Guide-- Special Tables and Forms Supplement, LexisNexis Publishing Co., Newark, NJ (co-author Bob G. Kilpatrick).

Bender's 2017 Payroll Tax Guide-- Special Tables and Forms Supplement, LexisNexis Publishing Co., Newark, NJ (co-author Bob G. Kilpatrick).

Bender's 2018 Payroll Tax Guide-- Special Tables and Forms Supplement, LexisNexis Publishing Co., Newark, NJ (co-author Bob G. Kilpatrick).

Bender's 2019 Payroll Tax Guide—Special Tables and Forms Supplement, LexisNexis Publishing Co., Newark, NJ (co-author Bob G. Kilpatrick).

Bender's 2020 Payroll Tax Guide—Special Tables and Forms Supplement, LexisNexis Publishing Co., Newark, NJ (co-author Bob G. Kilpatrick).

Bender's 2021 Payroll Tax Guide—Special Tables and Forms Supplement, LexisNexis Publishing Co., Newark, NJ (co-author Bob G. Kilpatrick).

Bender's 2022 Payroll Tax Guide—Special Tables and Forms Supplement, LexisNexis Publishing Co., Newark, NJ (co-author Bob G. Kilpatrick).

Bender's 2023 Payroll Tax Guide—Special Tables and Forms Supplement, LexisNexis Publishing Co., Newark, NJ (co-author Bob G. Kilpatrick).

“Information Returns, Backup Withholding, and Payment of Estimated Tax,” Banking Law, Lexis Publishing Co. (formerly Matthew Bender & Co.), Newark, NJ (March 1997, May 1999, November 2004, December 2008, November 2011, November 2015 revisions, May 2019, and May 2023 revisions), Vol. 3, Ch. 70, approx. 80 pages.

"Foreign Banks Engaged in Business in the United States and Foreign Income of United States Banks," *Banking Law*, Vol. 3, Ch. 67, Lexis Nexis, Newark NJ, (April 2000, February 2004, December 2008, March 2011 December 2014, November 2018 and May 2021 revisions), 185 pages.

“Tax Treatment of Bank Expenses,” *Banking Law*, Lexis Publishing Company, (formerly Matthew Bender & Co.), Newark, NJ (March 1996, November 1998, September 2002, September 2006, March 2008, September 2009 and November 2010, June 2015, May 2018 and November 2020 revisions), Volume 3, Chapter 63, approx. 135 pages.

“Tax Treatment of Bank Income,” *Banking Law*, Lexis Publishing Co. (formerly Matthew Bender & Co.), Newark, NJ (September 1995, November 1998, September 2002, May 2006, May 2010, November 2010, November 2013, November 2017, November 2020, and November 2022 revisions), Volume 3, Chapter 62, approx. 190 pages.

U.S. Master Compensation Tax Guide, Seventh Overall Edition, CCH, Inc., Chicago, IL., December, 2005 (co-author: Bob G. Kilpatrick).

“Self Employment Tax,” CCH Federal Tax Service (formerly Bender’s Federal Tax Service), Chapter A:23, Commerce Clearing House, Chicago, IL (July 1993 and subsequent revisions), 54 pages.

“Income and Employment Tax Withholding,” CCH Federal Tax Service (formerly Bender’s Federal Tax Service), Chapters B17, Vol. 4, Commerce Clearing House, Chicago, IL, 1992 complete revision and yearly revision thereafter.

“Computing and Paying FICA and FUTA Taxes,” CCH Federal Tax Service (formerly Bender’s Federal Tax Service), Chapters B19, Vol. 4, Commerce Clearing House, Chicago, IL, 1992 complete revision and yearly revision thereafter.

"Transitional Corporate Entities," *Banking Law*, Vol. 3, Ch. 65, Matthew Bender and Company, New York, NY, (April, 2000, September 2003, June, 2005, June 2007, March 2012, May 2016, and November 2019 revisions), 80 pages.

“Leasing,” *Banking Law*, Lexis Publishing Co. (formerly Matthew Bender & Co.), Newark, NJ (October 1996, November 1998, March 2001, March 2003, June 2005, December 2008, December 2012, November 2016, and May 2020 revisions), Vol. 3, Ch. 64, approx. 50 pages.

“Taxation of Banks and Tax Accounting Methods In General,” *Banking Law*, Lexis Publishing Co. (formerly Matthew Bender and Company), Newark, NJ (March 1995, November 1998, September 2002, January 2005, March 2009, June 2013, May 2017, May 2018, and May 2022 revisions), Volume 3, Chapter 61, approx. 48 pages.

“Common Trust Funds and Financial Asset Securitization Investment Trusts,” *Banking Law*, Lexis Publishing Co. (formerly Matthew Bender and Co.), Newark, NJ (November 1997, April 1998, September 2001, January 2005, June 2013, May 2017, and November 2021 revisions), Vol. 3, Ch. 66, approximately 35 pages.

“Bank Holding Companies,” *Banking Law*, Vol. 3, ch. 69, Lexis Publishing Company, Newark, NJ. 10 Pages (November 2004 revision, June 2014 revision, and May 2020 revision), about 10 pages.

“Involvent Banks,” *Banking Law*, Vol. 63, Ch. 68, Lexis Publishing Co., Newark, NJ 10 pages (November 2004 revision, June 2014, and May 2020 revisions).

U.S. Master Compensation Tax Guide, Sixth Overall Edition, CCH, Inc., Chicago, IL., October, 2003, (co-author: Bob G. Kilpatrick).

U.S. Master Compensation Tax Guide—Study Guide and Quizzer, Fourth Overall Edition, CCH, Inc., Chicago, IL, February, 2002 (co-author: Bob G. Kilpatrick).

U.S. Master Compensation Tax Guide, Fifth Overall Edition, CCH, Inc., Chicago, IL., December, 2001 (co-author: Bob G. Kilpatrick).

U.S. Master Compensation Tax Guide—Study Guide and Quizzer, Third Overall Edition, CCH, Inc., Chicago, IL, January, 2000 (co-author: Bob G. Kilpatrick).

U.S. Master Compensation Tax Guide, Fourth Overall Edition, CCH, Inc. Chicago, IL, November 1999 (co-author: Bob G. Kilpatrick).

What You Ought To Know About Living Trusts, CCH, Inc., Chicago, Ill., Third Edition, (March, 1999). Pamphlet. About 40 Pages.

U.S. Master Compensation Tax Guide, Third Overall Edition, CCH, Inc., Chicago, IL, November 1997 (co-author: Bob G. Kilpatrick).

U.S. Master Compensation Tax Guide—Study Guide and Quizzer, Second Overall Edition CCH, Inc., Chicago, IL, November 1997 (co-author: Bob G. Kilpatrick).

CCH Compensation Tax Guide, Study Guide, and CPE Quizzer, Commerce Clearing House, Chicago, IL, 1996 (co-author Bob G. Kilpatrick).

CCH Compensation Tax Guide, Second Edition, Commerce Clearing House, Chicago, IL, 1994 (co-author Bob G. Kilpatrick).

“Independent Contractor or Employee: Tax Consequences,” Bender’s Federal Tax Service, Rel. No. 56, Matthew Bender & Co., NY, NY, 56 pages, May 1992 and June 1993 Revisions.

“Classification of Workers,” CCH Federal Tax Service, Chapter B20, Vol. 4, CCH, Inc., Chicago, IL, 1996, 1997, and subsequent revisions (formerly part of Chapter B17).

“Federal Taxation and Credit Unions,” Bender’s Credit Union Law Service, Chapter 7, Matthew Bender and Company, New York, NY, 50 pages.

- 1994 Annual Revision
- 1993 Annual Revision
- 1992 Annual Revision
- 1991 Annual Revision

“Employment Guide,” Bender’s Credit Union Law Service, Chapter 11, Matthew Bender and Company, New York, NY, 45 pages.

- 1994 Annual Revision
- 1993 Annual Revision
- 1992 Annual Revision
- 1991 Annual Revision
- 1990 Annual Revision

CCH Compensation Tax Guide, Commerce Clearing House, Chicago, Ill., 1990 (co-author Bob G. Kilpatrick).

“Income and Employment Tax Withholding” and “Computing and Paying FICA and FUTA Taxes,” Chapters B17 and B19 (65 text pages), Bender’s Tax Service, Vol. 4, Matthew Bender and Co., NY, NY, 1989.

“The Generation-Skipping Transfer Tax,” The Handbook of Estate Planning, pp. 601-631, Dow Jones Irwin, Chicago, 1988.

Employment Taxes and Benefits, 1986 and 1987 editions, AMERICAN INSTITUTE OF CPA’S, CPE Group Study Coursebook, about 250 pages (co-author Bob G. Kilpatrick).

Educational Books and Chapters of Books:

Individual Federal Taxation: Code Regulations, Forms, Tables—More Recently called The Accounting 405 Course Pack, Fall 1996, Spring 1997, Fall 1997, Spring 1998, Fall 1998, Spring 1999, Fall 1999, Spring 2000, Fall 2000, Spring 2001, Summer 2002, Summer 2003, and summer 2004 Editions, West Publishing Co. (formerly Dame Publications), Cincinnati, OH (co-author Clair Nixon). Spring 1992-Spring 1996 Semi-Annual Editions were made available to Accounting 405 students at Copy Corner, College Station, TX. Summer 2005 through Fall 2010, Fall 2019, Spring 2020, Fall 2020, Spring 2021, Fall 2021, Spring 2022, Fall 2022, Spring 2023, and Fall 2023 editions made available to students by means of production at Copy Corner, College Station, TX. and sold through the campus bookstore at cost.

Accounting 612 Course Pack, Fall 2023 Edition made available to students by means of production at Copy Corner, College Station, TX. and sold through the campus bookstore at cost.

Fundamentals of Individual and Entity Taxation, 1998, 1999, 2000, and 2001 Annual Editions, West Publishing Co. (formerly Dame Publications), Cincinnati, OH Chapter 9 on Basis and Capital Gains, Chapter 18 on Estate and Gift Taxes.

Federal Taxation, Individual, 1995, 1996, 1997, and 1998 Annual Editions, Dame Publications, Houston, Chapter 8 on Basis and Capital Gains.

Federal Taxation: Corporations, Partnerships, Gifts, Estates, and Trusts, 1995, 1996, 1997, 1998, and 1999 Annual Editions, Dame Publications, Houston, Chapter 15 on Gift Tax.

Individual Federal Taxation, 1985-86, 1986-87, 1987-88, 1988-89, 1989-90, 1990-91, and 1991-92 Annual Editions, Used as Introductory Taxation textbook at Texas A&M University (co-author Clair Nixon).

Study Guide For Income Tax Accounting, For use by the Dept. of Independent Study, University of Minnesota in connection with their correspondence course in Income Tax Accounting, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1985, 1986, 1988, 1990, 1991, 1992, 1993, 1994, and 1995 Annual Editions, 110 pages.

Presentations at National and Regional Meetings of Academic Organizations:

Kerr, D. (Author), Lassila, D.R. (Author), Smith, K. (Author), and Smith L.M. (Author and Presenter). “Historical Review of Taxes from Ancient Times to Modern Day,” Academy of Accounting Historians AAA Section Webinar, February 2023.

Lassila, D. R. (Author), Ariail, D. L. (Presenter and Author), Reed, A. (Author), Smith, L. M. (Author), "Ethical Attitudes Towards Taxes: Changes over 20 years and demographic differences," American Accounting Association Annual Meeting, August 2021.

Lassila, D. R. (Author), Ariail, D. L. (Presenter and Author), Reed, A. (Author), Smith, L. M. (Author), "Ethical Attitudes Towards Taxes: Changes over 20 years and demographic differences," Georgia Association of Accounting Educators' Virtual Conference. (February 5, 2021).

Negative Social and Economic Effects of the Marriage Penalty Tax on Women and Society By: Dennis Lassila, L. Murphy Smith, and David Zhang Presented at the 2018 American Accounting Association Annual Meeting August 6, 2018 Presentation was based on a refereed selection process.

How Do Audit Offices Respond to Audit Fee Pressure? Evidence of Increased Focus on Nonaudit Services and Their Impact on Audit Quality By: Erik Beardsley, Dennis Lassila, and Thomas Omer

Presented at the 2016 European Accounting Association Annual Meeting May 13, 2016.
Presented at the 2016 American Accounting Association Annual Meeting August 9, 2016

Both presentations were based on a refereed selection process.

How Do Audit Firms Respond to Fee Pressure? Evidence of Increased Nonaudit Services and Their Impact on Audit Quality. American Accounting Association Auditing Section Mid-Year Meeting (January 2015) With Erik Beardsley and Thomas Omer.

"THE FEDERAL GOVERNMENT'S WAR ON MARRIAGE AKA THE MARRIAGE PENALTY TAX: UNFAIR TO INDIVIDUALS AND HARMFUL TO SOCIETY," Allied Academies International Conference in Las Vegas, Nevada (October, 2012). With Floyd Carpenter, and L. Murphy Smith.

"The Sensitivity of the Individual Federal Income Tax to Tax Legislation," 2005 Research Forum of the American Accounting Association Annual Meeting, San Francisco, CA, (August 2005). With Steve Grossman, A. Craig Keller, and Casper E. Wiggins.

"An Analysis of Alternative Tax Treatment of the Net Income of Controlled Foreign Subsidiaries of U.S. Multinational Business Firms," presented at the 1988 annual meeting of the Academy of International Business, San Diego, California, October 1988 (co-author L. Murphy Smith).

"Evaluation of International Accounting Topics by Multinational Business Firms," presented at the 1986 annual meeting of the Academy of International Business, London, England, November 1986 (co-author L. Murphy Smith).

"Tax Planning For Executive Compensation," presented at the 1983 annual meeting of the American Accounting Association, New Orleans, LA.

Other Conference Presentations:

"The Section 83(b) Election—A Decision Model Approach," 21st Annual Texas A&M University Federal Tax Update Conference (October 2004).

“Paying Compensation vs. Paying Dividends to Shareholder-Employees of Closely Held C Corporations and Other Developments, 20th Annual Texas A&M University Federal Tax Update Conference (October, 2003).

“The Applicability of Federal Employment Taxes To Fringe Benefit and Deferred Compensation Plans,” Nineteenth Annual Texas A&M University Federal Tax Update Conference (October, 2002).

“Cafeteria Plans—A Primer,” Eighteenth Annual Texas A&M University Federal Tax Update Conference (October, 2001).

“Employee v. Independent Contractor: Safe Haven Rules and Classification Settlement Program,” Seventeenth Annual Texas A&M University Federal Tax Update Conference (October, 2000). Also presented at the 2001 CPE Seminar sponsored by Beta Alpha Psi and the Department of Accounting, Texas A&M University, January, 2001

“Donor or Beneficiary Control over Trusts-Estate and Gift Tax Implications,” Sixteenth Annual Texas A&M University Tax Conference (October 1999)

“Generation-Skipping Tax Planning and Issues,” Sixth Annual Beta Alpha Psi CPE Conference Texas A&M University, January 1998.

“Generation-Skipping Tax Planning and Issues,” Sixth Annual Beta Alpha Psi CPE Conference Texas A&M University, October 1998.

“IRAs, Roth IRAs and Other Investments After the 1997 Tax Act,” Fifth Annual Beta Alpha Psi CPE Conference Texas A&M University, January 1998.

“IRAs, Roth IRAs and SIMPLE IRAs After the 1996 and 1997 Acts,” Fourteenth Annual Texas A&M University Tax Conference, October 1997.

“Employee or Independent Contractor After the Small Business Job Protection Act of 1996,” Thirteenth Annual Texas A&M University Tax conference, October 1996.

“Radical Reform of Federal Taxes--Fantasy Land or Shapes of Things To Come,” Third Annual Beta Alpha Psi CPE Conference, Texas A&M University, January 1996.

“The Gross Estate--A Primer and Planning Considerations,” Twelfth Annual Texas A&M University Tax Conference, October 1995.

“Employment Tax Update and 1995 Proposed Tax Legislation,” Second Annual Beta Alpha Psi CPE Conference, Texas A&M University, January 1995.

“The Applicability of Employment Taxes To Employee Benefit Plans,” Eleventh Annual Texas A&M University Tax Conference, October 1994.

“The Taxation of Lump-Sum Distributions From Qualified Plans and Qualified Plan Distribution Planning After the Revenue Reconciliation Act of 1993,” Tenth Annual Texas A&M University Tax Conference, October 1993.

“Rollovers From Qualified Plans Before and After The 1992 UCA: Tax Rules and Impact on Distribution Planning,” Ninth Annual Texas A&M University Tax Conference, October 1992.

“Employee Versus Independent Contractor Status,” Eighth Annual Texas A&M University Tax Conference, October 1991.

“Reimbursement of Employee Business Expenses,” Seventh Annual Texas A&M University Tax Conference, October 1990.

“Aspects of Compensation For S Corporation Shareholder-Employees,” Sixth Annual Texas A&M University Tax conference, October 1989.

“The Taxation of Lump-Sum Distribution From Qualified Plans and Qualified Plan Distribution Planning After the TRA of 1986,” Fifth Annual Texas A&M University Tax Conference, October 1988.

“A Primer of Sections 2035-2042,” presented to the Houston Estate and Financial Forum, Houston, TX, November 1987.

“The New Generation - Skipping Transfer Tax,” Fourth Annual Texas A&M University Tax Conference, October 1987.

“The Income Shifting and Generation-Skipping Tax Provisions of the Tax Reform Act of 1986,” Third Annual Texas A&M University Tax Conference, 1986.

“Income Taxation of Estates and Trusts,” presented as an 8-hour Group CPE Course for the Texas Society of CPA’s, Wichita Falls, TX, July 16, 1986, and Dallas, TX, August 6, 1986.

“Employment Taxes and Benefits,” presented as an 8-hour Group CPE Course for the Texas Society of CPA’s, Houston, TX, June 20, 1986.

“The Reagan Administration’s Estate, Gift, and Trust Taxation Tax Reform Proposals (1984 and 1985),” Second Annual Texas A&M University Tax Conference, October 1985.

“Employment Taxes and Benefits,” presented at the First Annual Texas A&M University Accounting Department CPE Series in Taxation, August 1985 (co-author Bob G. Kilpatrick).

“The Estate, Gift and Trust Taxation Provisions of the Tax Reform Act of 1984,” First Annual Texas A&M University Tax Conference, October 1984.

Academic Papers Accepted for Publication

None as of July 31, 2023.

Research Papers Submitted For Publication and Under Review:

Lassila, D. R. (Author), Ariail, D. L., Reed, A. (Author), Smith, L. M. (Author), "Ethical Attitudes Towards Taxes: Changes over 20 years and demographic differences, submitted to and under review at the Virginia Tax Review as of July 31, 2023.

Kerr, D., Lassila, D.R., Smith, K., and Smith L.M. . “Historical Review of Taxes from Ancient Times to Modern Day,” Academy of Accounting Historians Journal, July 2023.

Professional Book, Chapter, and Pamphlet Submissions:

Submitted a draft of a revision of Chapter 65, “Transitional Corporate Entities ,” for possible publication in Banking Law, Lexis Publishing Co. July 2023.

Other Research and Writing Activity:

Reviewer for the 2020 JATA Conference

Member of the Editorial Board of the *Journal of Legal Tax Research*, published by the American Taxation Association, a section of the American Accounting Association, 2002-2006.

Member of the Editorial Board of *Business Entities* from 1998 through the end of 2001.

Member of the Editorial Board of *The Journal of S Corporation Taxation*, 1990 through 1997.

Ad-Hoc Reviewer for Issues in Accounting Education, 1995-1997.

Prepared detailed review and critique of Individual Taxation, Richard D. Irwin and Company, 1992.

Quoted as a Texas A&M University Professor in “Tax Challenges of Starting A Business” by Sylvia Porter. Published in Sylvia Porter’s column syndicated by the Los Angeles Times to 200 papers, October 22, 1990.

Prepared detailed review and critique of HBJ Federal Tax Course, 1985 Edition, by Sommerfield, et al.

Served as a paper Discussant at the 1984 Western Regional American Accounting Association Conference. Discussed paper titled “IRA--The Tax Penalty May Be Worth It.”

Quoted as a Texas A&M University Professor in an article titled “Super IRA’s Option Urged For Retirees,” Houston Chronicle, August 24, 1984.

Research Work in Progress:

I am considering the following topics for further research and will be contacting possible co-authors: (1) Executive Compensation as an indicator of tax avoidance in S corporation banks, (2) are so-called independent members of boards of directors really independent, (3) An Investigation of Audit Fees and Auditor Independence in the Banking Industry: The Impact of NAS Tax and other NAS fees, (4) Taxes Under Bank Regulation: Bank Minimum Capital Requirements and Tax Avoidance, and (5) Are Strong ESG Scores Associated with Tax Avoidance?

I also conduct daily reviews of tax and accounting literature through the reading and review of published articles in academic journals, selected working papers, and review of selected current literature publications such as Compliance Week, Lexology, CfoDive, The Conference Board, BNA Daily Tax Report, and other sources.

Unpublished Working Papers:

“An Evaluation of the Alternative Minimum Tax Versus a Broad-Based Tax” with Mike Kinney and Jim Seida. 1994

Research Interests:

My current research interests include (1) the relationship of taxation and accounting reporting and auditing issues and (2) tax policy issues including an analysis of tax base and tax equity issues. Also of interest are policy and practitioner-related issues in payroll taxation, executive compensation, international taxation, and taxation of the family.

Service to University and Mays Business School

Evaluated the Service Record of Brian Williams, who was applying for a faculty position in the Mays Business School with tenure and at the rank of Full Professor in March of 2023.

Member of the Mays Faculty Review Committee evaluating the Mays Innovation Research Center from March of 2022 until completion of the Committee’s final report to the Dean’s Office in December of 2022.

Evaluated the Service Record of Brady Twedt, who was applying for a faculty position in the Mays Business School with tenure and at the rank of Full Professor.

Evaluated the Teaching and Service Record of Jeannie Barrett who was a Senior Lecturer and was applying for the rank of Principal Lecturer. September 2022.

Evaluated the Service Record of a Faculty Member (Korok Ray) who was going up for Full Professor in August and September of 2021.

Member, University Disciplinary Appeals Panel, October 2006 to present

Member, International Programs Committee, Mays Business School, September 2011 to present

Member, Mays Business School Committee for the evaluation of the Center for Retail Studies, September 2011 through December of 2011.

Member, University Grade Appeal Committee, November 2005 to May 2009.

Member, Committee for Assessment of the Center for Business and Economic Analysis, Lowry Mays College and Graduate School of Business, 1997-1998.

Student Advisor, Professional Program in Accounting and Masters of Science Tax Students, 1993-Present.

Librarian of Graduate Student Tax Library, Department of Accounting, Texas A&M University, 1984-Present.

Coordinator of the Annual Two-Day Texas A&M University Federal Tax Update Conference From 1993 through 2005

2005 22nd Annual Conference
2004 21st Annual Conference
2003 20th Annual Conference
2002 Nineteenth Annual Conference
2001 Eighteenth Annual Conference
2000 Seventeenth Annual Conference
1999 Sixteenth Annual Conference
1998 Fifteenth Annual Conference
1997 Fourteenth Annual Conference
1996 Thirteenth Annual Conference
1995 Twelfth Annual Conference
1994 Eleventh Annual Conference
1993 Tenth Annual Conference

Ph.D. Committee Memberships:

2007- Spring 2010 Member of Committee of Ph.D. Student Janet McDonald in Accounting
2006-2008 Member of Committee of Ph.D. Student Roy Clemons in Accounting
2006-2007 Member of Committee of Ph.D. Student Ryan Huston in Accounting
2000-2002 Graduate Council Representative for Ph.D. student, Victoria Evans, in Counseling
Psychology
1996-1999 Graduate Council Representative for Ph.D. student, David B. Jepsen, in Wildlife and Fisheries
Sciences.
1995-1996 Graduate Council Representative for Ph.D. student, Donna Smith, in Meteorology.
1994-1995 Graduate Council Representative for Ph.D. student, Wayne Smith, in Archaeology.
1993-1995 Graduate Council Representative for Ph.D. student, Matt Zuefel, in Parks and Recreation.
1991-1992 Member of Committee of Ph.D. student, Karen Cravens, in Accounting.
1992 Graduate Council Representative for one Ph.D. student.
1989-1991 Member of Committee of Ph.D. student, Howell Lynch, in Accounting.
1988 Graduate Council Representative for one Ph.D. student.
1986 Graduate Council Representative for one Ph.D. student.
1984 Graduate Council Representative for one Ph.D. student.

Masters of Science Committee Membership:

1998-Date Committee member for all M.S. students in tax each year (evaluate and sign off on the
programs of study of each of the students)
1997 4 students (Chairman of 3)
1996 8 students (Chairman of 5)
1995 7 students (Chairman of 6)
1994 13 students (Chairman of 12)
1993 12 students (Chairman of 9)
1992 5 students (Chairman of 3)
1991 6 students (Chairman of 3)
1990 12 students (Chairman of 3)
1989 6 students (Chairman of 4)
1988 6 students (Chairman of 3)
1987 9 students (Chairman of 4)

1986

9 students (Chairman of 3)

Ad Hoc Member of Department of Accounting Publication Evaluation Committee (1991-1992).

Member of Center for International Business Students Advisory Council, 1986-1992.

Served on Curriculum Subcommittee in College of Business, St. Cloud State University 1982.

Service to Profession:

Member of the 2019-2020 American Taxation Association Mid-Year Program Review Committee
Reviewer for JATA Conference for 2020 ATA mid-year meeting

Member of the 2008-2009 American Taxation Association Complexity Reduction Committee

Member of the 2007-2008 American Taxation Association Complexity Reduction Committee

Member of the 2006-2007 American Taxation Association Complexity Reduction Committee

Member of the 2005-2006 American Taxation Association Complexity Reduction Committee

Member of the 2004-2005 American Taxation Association Complexity Reduction Committee

Member of the 2001-2002 American Taxation Association Complexity Reduction Committee

Member of the 1997-98 Flow-Through Entities Committee of the American Taxation Association.

Member of 1996-1997 American Taxation Association Complexity Reduction Committee.

Member of the 1995-1996 American Taxation Association Research Resources and Methodologies Committee.

Chairman of the 1994-1995 American Taxation Association Family Tax Policy Committee.

Member of 1993-1994 American Taxation Association Family Tax Policy Committee.

Member of 1992-1993 American Taxation Association Tax Complexity Reduction Committee.

Member of 1991-1992 American Taxation Association Educator-IRS Relations Committee.

Member of 1990-1991 American Taxation Association Regional Programs Committee.

Member of 1989-1990 American Taxation Association Membership Committee.

Member of 1985-1986 American Taxation Association Committee on Computerized Tax Education and Research.

Service to Local Community:

Co-Historian of the OPAS Guild, 1998-2003 (with Carol J. Lassila)

Member of the Opera and Performing Arts Society (OPAS) Guild (Now called OPAS Encore) 1994-2012.

Member of the Board of Directors of OPAS, 1997-2000.

Member of the OPAS Ticket Sales and Promotion Committee, 1996-2000

Member of the OPAS Annual Giving Committee, 1997-2000.