

University of Miami
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Current Academic Rank:	Associate Professor
Primary Department:	Accounting
Secondary or Joint Appointments:	None
Citizenship:	United States of America

HIGHER EDUCATION

Institutional

Ph.D. in Interdepartmental Studies in Business, University of Miami, 1981
Dissertation: "The Impact of Federal Income Tax on Capital Budgeting Equipment Decisions: A Comparative Study of Hotels in Selected Resort Cities of the United States, Canada, and the Bahamas"
M.B.A. with concentration in Accounting, University of Miami, 1975
B.B.A. in Accounting, University of Miami, 1973

Certification, licensure

Certified Public Accountant, Florida, 1975 - present

EXPERIENCE

Academic

University of Miami, Coral Gables, Florida
Associate Professor of Accounting, 1991 - present (tenured June 1991)
Assistant Professor of Accounting, 1985 - 1991
Visiting, 1983 - 1985

California State University, Hayward, California
Associate Professor of Accounting, 1982 - 1983

University of Hawaii at Manoa, Honolulu, Hawaii
Assistant Professor of Accounting, 1979 - 1982

Non-Academic

Arthur Young & Company CPA, Honolulu, Hawaii
Tax Consultant, 1982

Cordis Corporation, Miami, Florida
Accountant, International Division, 1975-1976

General Development Corporation, Miami, Florida
Financial Analyst, 1973-1974

PUBLICATIONS

Books Published

Dennis-Escoffier, S. and K. A. Fortin, *Taxation for Decision Makers*, 2011 edition, Wiley Custom.

Dennis-Escoffier, S. and K. A. Fortin, *Taxation for Decision Makers*, 2010 edition, Wiley Custom.

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Escoffier, M.R. and S. Dennis-Escoffier, *Restaurant Operations and Controls: A Practical Guide*, Prentice-Hall, 1986.

Juried or Refereed Journal Articles

Dennis-Escoffier, S. and J. T. Rubin "CPA Exam Aligns with Model Tax Curriculum," *The Tax Adviser*, Vol. 40, No. 11, 785-787, November 2009

Dennis-Escoffier, S., B. Kern, and S. Rhoades-Catanach, "The Revised Model Tax Curriculum," *Issues in Accounting Education*, Vol. 24, No. 2, 141-156, May 2009.

Dennis-Escoffier, S. and J. T. Rubin "Curriculum Tools for Tax Educators," *The Tax Adviser*, Vol. 39, No. 2, 110-114, February 2008.

Dennis-Escoffier, S., "Tax Planning Opportunities for U.S. Taxpayers Working Abroad," *Practical Tax Strategies*, Vol. 78, No. 1, 12-25, January 2007.

Dennis-Escoffier, S., "Navigate the Maze for Job-Related Education Deductions," *Practical Tax Strategies*, Vol. 75, No. 6, 324-337, December 2005.

Kern, B.B. and S. Dennis-Escoffier, "Current Status of the Tax Curriculum in Accounting Programs," *The Tax Adviser*, Vol. 35, No. 11, 712-714, November 2004.

Dennis-Escoffier, S. and L.C. Phillips, "The IRS War Against Tax Shelters Leads to Revision of the Corporate Income Tax Return," *The Journal of Corporate Transactions*, Vol. 2, No. 6, 25-34, August-September 2004.

Dennis-Escoffier, S. and O. Quintana, "Tax savings for your practice: New tax law accelerates depreciation write-off," *MGMA Connexion*, Vol. 4, No. 4, 46-49, April 2004.

- Dennis-Escoffier, S., T. Purcell, J. Rubin, and J. Totten, "Preparing Students for the New CPA Examination," *The Tax Adviser*, Vol. 34, No. 2, 108-110, February 2003.
- Dennis-Escoffier, S., "The New Uniform CPA Examination" *The Tax Adviser*, Vol. 32, No. 11, 785-789, November 2001.
- Dennis-Escoffier, S., A. Fowler, J. Phillips, T. Ransopher, and S. Rhoades-Catanach, "Experiences with the Model Tax Curriculum," *The Tax Adviser*, Vol. 32, No. 5, 340-345, May 2001.
- Dennis-Escoffier, S. and L.C. Phillips, "Educational Assistance Programs Need to be Reexamined," *Taxes*, Vol. 74, No. 9, 523-533, September 1996.
- Dennis-Escoffier, S. and P. Munter, "How Tax and Financial Reporting for Intangible Assets Changes under New Law," *The Journal of Corporate Accounting & Finance*, Vol. 5, No. 3, 307-313, Spring 1994.
- O'Neil, C.J. and S. Dennis-Escoffier, "S Corporations Built-in Gains Tax," *The Tax Adviser*, Vol. 24, No. 9, 593-607, September 1993.
- O'Neil, C.J., S. Dennis-Escoffier, and E.R. Gray, "When Will the IRS Grant Relief for an Inadvertent Termination of an S Corporation Election?" *Taxes*, Vol. 70, No. 7, 441-458, July 1992. Reprinted in *Business Strategies*, September 1992.
- Sacasas, R., P. Munter, and S. Dennis-Escoffier, "*Maislin* and Motor Carrier's Income Taxes," *Transportation Practitioners Journal*, Vol. 59, No. 4, 359-365, Summer 1992. Reprinted in *Public Utilities Law Anthology*, v. XVI part I, June 1993.
- O'Neil, C.J. and S. Dennis-Escoffier, "Revised Proposed Regulations Clarify the One Class of Stock Rules," *The Tax Adviser*, Vol. 23, No. 1, 3-11, January 1992.
- Fortin, K.A. and S. Dennis-Escoffier, "Passive Loss Regulations Defining Trade or Business Activities Provide Planning Opportunities," *The Tax Adviser*, Vol. 21, No. 5, 263-279, May 1990.
- Fortin, K.A. and S. Dennis-Escoffier, "Avoiding Wash Sale Treatment on Options," *The Journal of Taxation of Investments*, Vol. 7, No. 2, 114-124, Winter 1990.
- Fortin, K.A. and S. Dennis-Escoffier, "New Passive Activity Regulations Affect S Corporations and Their Shareholders," *S Corporations: The Journal of Tax, Legal & Business Strategies*, Vol. 2, No. 3, 247-259, Autumn 1989.
- Fortin, K.A. and S. Dennis-Escoffier, "Supreme Court Boots Dividend Treatment in Reorganizations," *Taxes*, Vol. 67, No. 6, 402-408, June 1989.
- Dennis-Escoffier, S., "An Analysis of Factors Affecting the Recovery of Litigation Costs in Tax Cases" *Taxes*, Vol. 67, No. 5, 317-323, May 1989. Reprinted in AICPA-University of Illinois National Tax Education program materials, 1989.
- Fortin, K.A. and S. Dennis-Escoffier, "The *Pritchett* Reversal," *The Tax Adviser*, Vol. 20, No. 3, 199-205, March 1989.
- Fortin, K.A. and S. Dennis-Escoffier, "Dodging the Limitations of the Kiddie Tax," *Journal of Taxation of Trusts and Estates*, Vol. 1, No. 1, 27-31, Fall 1988.

- Fortin, K.A. and S. Dennis-Escoffier, "Telecommuting Adds a New Dimension to Office in the Home," *The Woman CPA*, Vol. 48, No. 4, 21-25, October 1986.
- Fortin, K.A. and S. Dennis-Escoffier, "Telecommuters Can Qualify for Tax Breaks," *Journal of Systems Management*, Vol. 37, No. 7, 30-36, July 1986.
- Fortin, K.A. and S. Dennis-Escoffier, "Form Over Substance Triumphs: Tandem Use of Like-kind Exchanges With Other Nonrecognition Provisions as Seen in Magneson and Bolker," *National Public Accountant*, Vol. 29, No. 10, 34-39, October 1984.
- Escoffier, M.R. and S. Dennis-Escoffier, "The New Tip Reporting Law: A Cloud With a Silver Lining?" with M. Escoffier, *Cornell Hotel & Restaurant Administration Quarterly*, Vol. 23, No. 4, 8-14, February 1983. Received Honorable Mention, H.B. Meek Article of the Year Award, *Cornell HRA Quarterly*, 1983.

Accepted for Publication

- Collins, J.A. and S. Dennis-Escoffier, "Higher Employment Taxes on the Horizon for S Corporations," *Strategic Finance*, forthcoming October 2010.
- Dennis-Escoffier, S., O. Quintana, and C. Ortiz, "Tax Provisions in the Health Care Act Can Affect Your Health Care Practice," forthcoming *MGMA Connexion*.

Refereed Proceedings

- Fortin, K.A., and S. Dennis-Escoffier, "Testing Moral Development in the Tax Curriculum," *Proceedings of 1991 American Accounting Association Annual Meeting*, August 1991.
- Escoffier, M.R., and S. Dennis-Escoffier, "Man in the Middle: A Study of Restaurant Managers' Perceptions of Tip Reporting," *Proceedings of 1990 Southeastern Regional Meeting of American Accounting Association*, April 1990.
- Fortin, K.A., and S. Dennis-Escoffier, "Income Shifting Opportunities Still Exist Under New Kiddie Tax," *Proceedings of 1988 Western Regional Meeting of American Accounting Association*, April 1988.
- Fortin, K.A., and S. Dennis-Escoffier, "Pritchett Reversal Confirms 'Ultimate Liability' Test For Partners' At-risk/Basis Determinations," *Proceedings of 1988 Southeastern Regional Meeting of American Accounting Association*, April, 1988.
- Fortin, K.A., and S. Dennis-Escoffier, "Revised Section 1374 is No Stumbling Block to S Election," *Proceedings of 1987 Southeastern Regional Meeting of American Accounting Association*, April 1987.
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- Fortin, K.A., and S. Dennis-Escoffier, "Income Averaging—1964 to 1984 (Back to Basics)," *Proceedings of 1985 Southeastern Regional Meeting of American Accounting Association*, April 1985.

Chapters in Books

- Dennis-Escoffier, S. and K.A. Fortin, "Chapter 14: Revising the Tax Curriculum: Making the Transition from a Traditional Curriculum to the AICPA Model Tax Curriculum" in

Methods, Topics, and Issues in Tax Education: A Year 2001 Perspective, edited by J.A. Meade, American Taxation Association, 2001.

Dennis-Escoffier, S., "Chapter 3: Computer Presentations on a TV/VCR" in *Methods, Topics, and Issues in Tax Education: A Year 2001 Perspective*, edited by J.A. Meade, American Taxation Association, 2001.

Fortin, K.A. and S. Dennis-Escoffier, editors, *Fundamentals of Individual and Entity Taxation*, 2000 edition, Dame Thomson Learning. Also authored or co-authored seven chapters in this book.

Fortin, K.A. and S. Dennis-Escoffier, editors, *Fundamentals of Individual and Entity Taxation*, 1999 edition, Dame Publications. Also authored or co-authored seven chapters in this book.

Fortin, K.A. and S. Dennis-Escoffier, editors, *Fundamentals of Individual and Entity Taxation*, 1998 edition, Dame Publications. Also authored or co-authored five chapters in this book.

Fortin, K.A. and S. Dennis-Escoffier, editors, *Dame Publications' Federal Taxation—Individual*, 1997 edition, Dame Publications. Also authored or co-authored two chapters in this book.

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Dennis-Escoffier, S., "Chapter 1: Tax Research" in *Dame Publications' Federal Taxation—Corporations, Partnership, Gifts, Estates and Trusts*, Dame Publications, 1995 edition, 1996 edition, and 1997 edition.

Dennis-Escoffier, S., "Income Tax Considerations" in *Implementing Activity Based Costing*, edited by F. Collins, Executive Enterprises Publications, 1991.

Other Works and Publications

Dennis-Escoffier, S., "IRS Provides Guidance on Small-Employer Health Care Credit," *The Journal of Corporate Accounting & Finance*, Vol. 21, No. 6, 89-92, September/October 2010.

Dennis-Escoffier, S., "IRS Approves Relief When QI Defaults in Like-minded Exchange," *The Journal of Corporate Accounting & Finance*, Vol. 21, No. 5, 81-86, July/August 2010.

Dennis-Escoffier, S., "Accrued Bonuses Deductible Only in Year Paid," *The Journal of Corporate Accounting & Finance*, Vol. 21, No. 4, 89-91, May/June 2010.

Dennis-Escoffier, S., "IRS Focuses on Random Employment Tax Audits," *The Journal of Corporate Accounting & Finance*, Vol. 21, No. 3, 83-85, March/April 2010.

Dennis-Escoffier, S., "Final Regulations on Employer Contributions to HSAs" *The Journal of Corporate Accounting & Finance*, Vol. 21, No. 2, 107-111, January/February 2010.

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- Dennis-Escoffier, S., "Proposals Target Multinationals," *The Journal of Corporate Accounting & Finance*, Vol. 20, No. 6, 105-108, September/October 2009.
- Dennis-Escoffier, S., "Tax Consequences of Assisting Relocated Employees to Sell Homes," *The Journal of Corporate Accounting & Finance*, Vol. 20, No. 5, 87-92, July/August 2009.
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- Dennis-Escoffier, S., "Claiming Unused AMT and Research Credits," *The Journal of Corporate Accounting & Finance*, Vol. 20, No. 2, 113-116, January/February 2009.
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- Dennis-Escoffier, S., "IRS Ruling Affects Deduction of Performance-Based Compensation," *The Journal of Corporate Accounting & Finance*, Vol. 19, No. 6, 83-85, September/October 2008.
- Dennis-Escoffier, S., "Stimulus Act Accelerates Depreciation Write-offs," *The Journal of Corporate Accounting & Finance*, Vol. 19, No. 5, 99-104, July/August 2008.
- Dennis-Escoffier, S., "Health Insurance Deduction for S Corp shareholders," *The Journal of Corporate Accounting & Finance*, Vol. 19, No. 4, 83-85, May/June 2008.
- Dennis-Escoffier, S., "New Guidance on Automatic Enrollment in 401(k) Plans," *The Journal of Corporate Accounting & Finance*, Vol. 19, No. 3, 91-95, March/April 2008.
- Dennis-Escoffier, S., "New Proposed Cafeteria Plan Regulations," *The Journal of Corporate Accounting & Finance*, Vol. 19, No. 2, 97-104, January/February 2008.
- Dennis-Escoffier, S., "Deduction Limits for Corporate Jets," *The Journal of Corporate Accounting & Finance*, Vol. 19, No. 1, 81-88, November/December 2007.
- Dennis-Escoffier, S. and D. Falsetta, "Incentives to Energy-Efficient Businesses," *The Journal of Corporate Accounting & Finance*, Vol. 18, No. 6, 99-105, September/October 2007.
- Dennis-Escoffier, S., "Guidance on Rollovers to HSAs," *The Journal of Corporate Accounting & Finance*, Vol. 18, No. 5, 93-99, July/August 2007.
- Dennis-Escoffier, S., "Using Debit Cards for Tax-Free Transportation Benefits," *The Journal of Corporate Accounting & Finance*, Vol. 18, No. 4, 87-89, May/June 2007.
- Dennis-Escoffier, S., "Wage Limitation for Section 199 Deduction," *The Journal of Corporate Accounting & Finance*, Vol. 18, No. 3, 95-100, March/April 2007.
- Dennis-Escoffier, S., "Final Regulations Issued for Withholding on Supplemental Wages," *The Journal of Corporate Accounting & Finance*, Vol. 18, No. 2, 95-101, January/February 2007.

- Dennis-Escoffier, S., "TIPRA Increases Taxes for Expatriates," *The Journal of Corporate Accounting & Finance*, Vol. 18, No. 1, 73-76, November/December 2006.
- Dennis-Escoffier, S., "IRS Approves Related-Party Exchanges Through QI," *The Journal of Corporate Accounting & Finance*, Vol. 17, No. 6, 87-92, September/October 2006.
- Dennis-Escoffier, S., "Mold-Removal Costs Can Be Expensed," *The Journal of Corporate Accounting & Finance*, Vol. 17, No. 5, 91-94, July/August 2006.
- Dennis-Escoffier, S., "New Ruling on Home-Sale Assistance," *The Journal of Corporate Accounting & Finance*, Vol. 17, No. 4, 91-94, May/June 2006.
- Dennis-Escoffier, S., "Guidance on Domestic Production Activities Deduction," *The Journal of Corporate Accounting & Finance*, Vol. 17, No. 3, 101-110, March/April 2006.
- Dennis-Escoffier, S., "Guidance on Corporate Aircraft Deduction," *The Journal of Corporate Accounting & Finance*, Vol. 17, No. 2, 83-88, January/February 2006.
- Dennis-Escoffier, S., "IRS Adds Grace Period to FSA Deadline," *The Journal of Corporate Accounting & Finance*, Vol. 17, No. 1, 81-84, November/December 2005.
- Dennis-Escoffier, S., "New IRS Procedure Eases FTC Computations," *The Journal of Corporate Accounting & Finance*, Vol. 16, No. 6, 91-93, September/October 2005.
- Dennis-Escoffier, S., "New Roth Option for 401(k) Plans," *The Journal of Corporate Accounting & Finance*, Vol. 16, No. 5, 85-87, July/August 2005.
- Dennis-Escoffier, S., "Deducting Repatriated Foreign Earnings," *The Journal of Corporate Accounting & Finance*, Vol. 16, No. 4, 89-93, May/June 2005.
- Dennis-Escoffier, S., "Tax Reform: What Can We Expect?," *The Journal of Corporate Accounting & Finance*, Vol. 16, No. 3, 89-92, March/April 2005.
- Dennis-Escoffier, S., "IRS Provides Needed Guidance on HSAs," *The Journal of Corporate Accounting & Finance*, Vol. 16, No. 2, 73-78, January/February 2005.
- Dennis-Escoffier, S., "New Schedule M-3 Required for Reporting Book-Tax Differences," *The Journal of Corporate Accounting & Finance*, Vol. 16, No. 1, 81-83, November/December 2004.
- Dennis-Escoffier, S., "Leased Employees: Business May Be Liable for Additional Payroll Taxes," *The Journal of Corporate Accounting & Finance*, Vol. 15, No. 6, 73-77, September/October 2004.
- Dennis-Escoffier, S., "Final Regulations Issued Defining Research," *The Journal of Corporate Accounting & Finance*, Vol. 15, No. 5, 95-97, July/August 2004.
- Dennis-Escoffier, S., "Final Intangibles Regulations Provide Welcome Guidance," *The Journal of Corporate Accounting & Finance*, Vol. 15, No. 4, 97-101, May/June 2004.
- Dennis-Escoffier, S., "IRS Issues Proposed Regulations on ISOs," *The Journal of Corporate Accounting & Finance*, Vol. 15, No. 3, 97-100, March/April 2004.
- Dennis-Escoffier, S., "New Regulations Answer Questions on Bonus Depreciation," *The Journal of Corporate Accounting & Finance*, Vol. 15, No. 2, 85-88, January/February 2004.

- Dennis-Escoffier, S., "IRS Changes Approach to Ruling on Spin-offs," *The Journal of Corporate Accounting & Finance*, Vol. 15, No. 1, 87-90, November/December 2004.
- Dennis-Escoffier, S., "Congress Approves New Tax Cuts," *The Journal of Corporate Accounting & Finance*, Vol. 14, No. 6, 111-114, September/October 2003.
- Dennis-Escoffier, S., "IRS Approves Electronic Receipt Systems for Substantiating T&E," *The Journal of Corporate Accounting & Finance*, Vol. 14, No. 5, 73-75, July/August 2003.
- Dennis-Escoffier, S., "Proposed Regulations Provide Needed Guidance on Intangibles," *The Journal of Corporate Accounting & Finance*, Vol. 14, No. 4, 77-80, May/June 2003.
- Dennis-Escoffier, S., "Annual Employee Fishing Trip Resulted in Taxable Wages," *The Journal of Corporate Accounting & Finance*, Vol. 14, No. 3, 93-95, March/April 2003.
- Dennis-Escoffier, S., "Appellate Court Reversed Favorable Research Tax Credit Decision," *The Journal of Corporate Accounting & Finance*, Vol. 14, No. 2, 93-96, January/February 2003.
- Dennis-Escoffier, S., "Supreme Court: IRS Can Estimate FICA on Tips," *The Journal of Corporate Accounting & Finance*, Vol. 14, No. 1, 89-92, November/December 2002.
- Dennis-Escoffier, S., "A Close Look at Claiming Additional First-Year Depreciation," *The Journal of Corporate Accounting & Finance*, Vol. 13, No. 6, 103-109, September/October 2002.
- Dennis-Escoffier, S., "IRS Will Not Tax Frequent Flyer Miles," *The Journal of Corporate Accounting & Finance*, Vol. 13, No. 5, 79-82, July/August 2002.
- Dennis-Escoffier, S., "IRS Expands Use of Cash Method," *The Journal of Corporate Accounting & Finance*, Vol. 13, No. 4, 95-99, May/June 2002.
- Dennis-Escoffier, S., "Opportunity to Elect Out of MACRS Mid-Quarter Convention," *The Journal of Corporate Accounting & Finance*, Vol. 13, No. 3, 93-95, March/April 2002.
- Dennis-Escoffier, S., "Full Deduction for Personal Corporate Aircraft Use," *The Journal of Corporate Accounting & Finance*, Vol. 13, No. 2, 101-105, January/February 2002.
- Dennis-Escoffier, S., "Tax Court: Unsubstantiated Per Diems Can Be Fully Deductible," *The Journal of Corporate Accounting & Finance*, Vol. 13, No. 1, 89-92, November/December 2001.
- Dennis-Escoffier, S., "Back-Pay Ruling Increases Employer Liability," *The Journal of Corporate Accounting & Finance*, Vol. 12, No. 6, 85-87, September/October 2001.
- Dennis-Escoffier, S., "IRS Allows More Small Businesses to Use the Cash method of Accounting," *The Journal of Corporate Accounting & Finance*, Vol. 12, No. 5, 93-96, July/August 2001.
- Dennis-Escoffier, S., "Final Regulations on Qualified Transportation Benefits," *The Journal of Corporate Accounting & Finance*, Vol. 12, No. 4, 81-86, May/June 2001.

- Dennis-Escoffier, S., "IRS Issues Rulings on Compensation Issues," *The Journal of Corporate Accounting & Finance*, Vol. 12, No. 3, 103-107, March/April 2001.
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- Dennis-Escoffier, S., "President's Letter" in *American Taxation Association Newsletter*, Vol. 46, No. 1-3, 2000-2001.
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- Dennis-Escoffier, S., "Maximizing the Deductibility of Y2K Costs," *The Journal of Corporate Accounting & Finance*, Vol. 10, No. 2, 129-133, Winter 1999.
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Dennis-Escoffier, S., "Benefits of Donating Excess Inventory," *The Journal of Corporate Accounting & Finance*, Vol. 4, No. 4, 527-530, Summer 1993.

Dennis-Escoffier, S., "IRS Provides Ruling on Outplacement Services," *The Journal of Corporate Accounting & Finance*, Vol. 4, No. 3, 391-396, Spring 1993.

Dennis-Escoffier, S., "Is a Solution to the Intangibles Problem on the Horizon?" *The Journal of Corporate Accounting & Finance*, Vol. 4, No. 2, 247-250, Winter 1992-1993.

Dennis-Escoffier, S., "The Supreme Court's *Quill* Decision Does Not End the Mail-Order Tax Controversy," *The Journal of Corporate Accounting & Finance*, Vol. 4, No. 1, 109-113, Autumn 1992.

Rodriguez, J. M., S. Dennis-Escoffier, and S. Wiles, "Growth Areas in Tax Practice," *The New Accountant*, November/December 1992, pp. 6-11 & 32-34.

Dennis-Escoffier, S., "Deducting Your Moving Expenses" Updated and republished, *Tax Ideas*, September 1989

Dennis-Escoffier, S., "Deducting Your Moving Expenses" *Tax Ideas*, May 1987

Dennis-Escoffier, S., "How to Handle the Moving Expense Deduction," *Tax Ideas*, June 1985.

Dennis-Escoffier, S., "Don't use estimate; keep diary for travel & entertaining" *Miami Review*, March 19, 1984.

Book Reviews

"Federal Tax Collections, Liens, and Levies," William D. Elliott, Prentice-Hall/Rosenfeld Launer Publications, 1988, in *The Journal of the American Taxation Association*, Spring 1990.

PROFESSIONAL

Funded Research

Sabbatical leave for one semester in fall 2009 to research factors affecting recovery of litigation costs in tax cases. Data gathering started during fall 2009. Plan to submit to *ATA Journal of Legal Tax Research* in 2010.

School of Business Summer Curriculum Development Grant, 1993. Funding equivalent to one course.

Sabbatical leave for one semester, 1993.

Co-principal investigator (with K.A. Fortin), Ernst & Young Tax Research Grant for "Development of an Ethics Teaching Module and Test Instrument for Use in the Tax Curriculum," 1990. Funding: \$25,700

School of Business Corporate Affiliate Summer Research Grant, 1988, 1989. Funding equivalent to one course.

Editorial Review Board

FIU Hospitality and Tourism Review, 2006-2007

Reviewer

Ad hoc reviewer, *Advances in Taxation*, 2006
 American Taxation Association Midyear Meeting, 2001
 American Accounting Association Annual Meetings, 1991, 1992, 1997, 1998
 Southeastern Regional Meeting of the American Accounting Association, 1989
 Western Regional Meetings of the American Accounting Association, 1984, 1985

Professional Organizations

American Accounting Association, member 1979-2010
 American Institute of Certified Public Accountants, member of Tax Division 1990-2010
 American Taxation Association, member 1986-2010
 President 2000-2001, Treasurer 1998-1999, Vice President 1995-1996
 Behavioral Section of the American Accounting Association, member 1998-2010
 Florida Institute of Certified Public Accountants, member 1983-1996

Honors and Awards

American Taxation Association Outstanding Service Award, 2004
 Honorable Mention, H.B. Meek Article of the Year Award, *Cornell Hotel & Restaurant Administration Quarterly*, 1983.

Refereed Papers Presented

“Testing Moral Development in the Tax Curriculum,” American Accounting Association Annual Meeting, August 1991, co-author K.A. Fortin
 “Man in the Middle: A Study of Restaurant Managers’ Perceptions of Tip Reporting,” Southeastern Regional Meeting of American Accounting Association, April 1990, co-author M.R. Escoffier.
 “Income Shifting Opportunities Still Exist Under New Kiddie Tax,” Western Regional Meeting of American Accounting Association, April 1988, co-author K.A. Fortin.
 “Pritchett Reversal Confirms ‘Ultimate Liability’ Test For Partners’ At- risk/Basis Determinations,” Southeastern Regional Meeting of American Accounting Association, April 1988, co-author K.A. Fortin.
 “Revised Section 1374 is No Stumbling Block to S Election,” Southeastern Regional Meeting of American Accounting Association, April 1987, co-author K.A. Fortin.
 “Telecommuting Adds a New Dimension to Office in the Home,” Southeastern Regional Meeting of American Accounting Association, April 1986, co-author K.A. Fortin.
 “Income Averaging—1964 to 1984 (Back to Basics),” Southeastern Regional Meeting of American Accounting Association, April 1985, co-author K.A. Fortin.

Seminar or Conference Panel Member

2005	Speaker	Member of panel on teaching tax policy at American Taxation Association Meeting
2004	Speaker	Presented survey results in session on the Model Tax Curriculum at American Taxation Association Meeting
2003	Speaker	Tax Update for Beta Alpha Psi seminar
2002	Speaker	Seminar for UM faculty on creating videos for use in the classroom
2000	Speaker	Federal Tax Update for the Annual Conference of Florida Association of Accounting Educators

1995	Moderator	Southeast Region American Accounting Association session on Saving and Borrowing Responses to Tax Incentives and Disincentives
1994	Speaker	Individual Income Tax Update for Florida Institute of CPAs University of Miami Accounting Conference
1993	Speaker	Tax Update for Alpha Kappa Psi Tax Seminar for local CPAs
1993	Speaker	Individual Income Tax Update for Florida Institute of CPAs University of Miami Accounting Conference
1992	Speaker	Individual Income Tax Update for Florida Institute of CPAs University of Miami Accounting Conference
1991	Speaker	Tax Update for Florida Institute of CPAs Accounting Show
1991	Speaker	Income Tax Update for Florida Institute of CPAs University of Miami Accounting Conference
1991	Speaker	Tax Update for Ft. Pierce CPAs
1990	Speaker	Panel on Income Tax Update for Florida Institute of CPAs University of Miami Accounting Conference
1990	Moderator	Panel on Tax Research at American Taxation Association Midyear Meeting
1990	Speaker	Tax Update for Ft. Pierce CPAs
1987	Speaker	Tax Planning for U.M. Alumni Association
1986	Speaker	Careers in Accounting Education for American Society of Women Accountants
1986	Speaker	Recent Case Law on Office in the Home for the American Society of Women Accountants
1986	Speaker	Careers in Accounting Education for Florida Institute of Certified Public Accountants
1984	Speaker	U.M. Faculty Tax Planning Seminar
1984	Speaker	The Taxpayer Appeal Process for the American Business Women's Association

Invited Conference Attendance

Deloitte & Touche Tax Symposium, 2004, 2005, 2006
 Ernst & Young Tax Educators Seminars, 1992-1994, 1998, 2000, 2005, 2007- 2009
 PricewaterhouseCoopers Tax Colloquium, 1993-2005, 2007- 2010
 Stanford University Summer Tax Conference, 1994

TEACHING

Teaching Awards Received

2000 Outstanding Faculty Award from Beta Alpha Psi, Beta Xi Chapter
 1997 Excellence in Teaching Award from the University of Miami
 1988 Excellence in Teaching Award from the University of Miami School of Business

Teaching Specialization (courses taught)

ACC 673 Taxation for Business and Investment Decisions
 ACC 649 Issues in Tax Policy
 ACC 643 Tax Research
 ACC 607 Financial Accounting and Reporting (EMBA)
 ACC 600 Accounting for Decision Making and Control (Business Certificate)
 ACC 404 Advanced Taxation

ACC 403 Fundamentals of Taxation

New Courses Developed

ACC 673 Taxation for Business and Investment Decisions

Thesis and Dissertation Advising

Senior Honors Thesis Advisor for John Chesley, "A Strategic Tax Planning Analysis for Commercial Real Estate Developers and Investors," *magna cum laude*, 1999

Member, Ph.D. Dissertation Committee for Richard I. Newmark, "Judgmental Bias of Tax Practitioners: Moderating Effects of Time Pressure on Information Presentation Order and Frame of Reference," 1996

Executive Education Teaching

Corporate Taxation for J.M. Family Enterprises, 1997-1998

SERVICE

University Committees

Member, Faculty Senate Budget and Compensation Committee, 2007-2010

Member, Athletic Academic Services Oversight Committee, 2003-2005

Member, Excellence in Teaching Awards Committee, 2005

Member, Portal Steering Committee, 2001-2004

Member, World Wide Web Committee, 2001-2004

Member, Instructional Resources Center Advisory Committee, 2004

Member, Provost's Women's Advisory Committee on Academic Affairs, 2002-2003

Member, Teaching and Technology Committee, 2000-2002

Member, Task Force on Women and Minority Issues, 1999-2002

Member, Blackboard 5 Project Committee, 2001

Member, Advisory Committee on Women's Academic Affairs, 1994-1997

School of Business Committees

Member, Business School AACSB Accrediation Task Force, 2010

Member of stage party at commencement ceremonies, 2010

Member, Undergraduate AACSB Task Force, 2009

Member, Curriculum Committee, 2008-2009

Member, Reappointment Committee for Patricia Abril, 2008, 2009

Member of stage party at commencement ceremonies, 2009

Member, Graduate Curriculum Task Force, 2007-2008

Member, Undergraduate Curriculum Task Force, 2007-2008

Member, Dean Search Committee, 2006-2007

Member of stage party at commencement ceremonies, 2007

Member, Tenure and Promotion Committee for Ann Morales Olazabal, 2003-2005

Banner Marshall at commencement ceremonies, 2003

Member, MBA Admissions Committee, 1992-1996

Member, Undergraduate Curriculum Committee, 1993-1994

Participated in fundraising telephone campaigns, 1989-1994

Marshall at commencement ceremonies, 1994

Reviewed summer research grant proposals, 1993

Member, Committee on Strategic Issues and Competition, 1991-1992

Participated in telephone recruiting campaigns for new students, 1984, 1992

Faculty Mentor for Peer Advising, 1990-1991

Accounting Department Committees

Chair, AACSB Accounting Accreditation Task Force, 2009-2010
Member, AACSB Accreditation Working Group, 2007-2008
Chair, Website Update Working Group, 2007-2008
Member, Recruiting Committee, 2001-2008
Chair, Committee on Student Placement/Alumni Relations, 1993-1994
Member, Committee on Graduate Recruitment, 1993-1994
Member, Coursework Committee for Ph.D. student Richard Newmark, 1992
Member, Honors Committee, 1989-1990
Member, Committee to Establish Departmental Coursework Policy for Ph.D. in Business, 1990

Speaker at University Functions

Presentation on the Economic Stimulus Act to the Friends of the Library, 2008
Presentation on the Economic Stimulus Act to the Students of Eaton Hall, 2008

Service to Professional Associations

American Accounting Association

Council Member, 2000-2002
Member, Program Advisory Committee, 2001-2002
Member, Annual Meeting Task Force, 2000-2001
Member, Innovation in Accounting Education Award Committee, 1997-1998
Member, International Accounting Education Conference Program Committee, 1992
Member, International Section Membership Committee, 1989-1990
State Membership Chair for Hawaii, 1980-1981

American Institute of Certified Public Accountants

Member, Next Generation Task Force, 2007-2010
Member, Model Tax Curriculum Task Force, 2002-2007
Member, Carey Scholarship Task Force 2000-2003
Member, Pre-certification Education Executive Committee, 1999-2002

American Taxation Association

Chair, Finance Committee, 2010
Chair, Midyear Meeting Logistical Issues, 2003-2010
Chair, Operations Manual Task Force, 2008-2009
Chair, Awards Committee, 2007-2008
Member, Awards Committee, 2005-2007
Member, Midyear Meeting Planning Committee, 1995-2000, 2003-2005
Member, Board of Trustees, 2001-2003
Member, Bylaws Task Force, 2001-2003
Chair, Nominations Committee, 2002-2003
Member, Archives Task Force, 2002-2003
Member, Strategic Planning Committee, 2001-2002
Member, Nominations Committee, 2001-2002
Past President, 2001-2002
President, 2000-2001
President-Elect, 1999-2000
Member, Teaching Resources Committee, 1997-1999

Treasurer, 1998-1999

Member, ATA History Committee, 1998-1999

Chair, Midyear Meeting Committee, 1996

Vice President, 1995-1996

Vice President-Elect, 1994-1995

Member, Publications Committee, 1994-1995

Trustee, 1993-1995

Chair, Graduate Tax Student Manuscript Award Committee, 1992-1993

Chair, Annual Program Committee, 1991-1992

Member, Annual Program Committee, 1990-1991

Chair, Membership Committee, 1989-1990

Member, Membership Committee, 1988-1989

Federation of Schools of Accountancy

Member, Curriculum Content Committee, 1997-1998

Florida Institute of Certified Public Accountants

Member, Committee on Relations with Colleges & Universities, 1985-1995

Member, UM/FICPA Accounting Conference Committee, 1984