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Fall 2011

UNIVERSITY ADDRESS

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HOME ADDRESS

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CURRENT POSITION

Professor of Accounting
College of Business Administration
The University of South Florida St.Petersburg

MILITARY EXPERIENCE

U.S. Air Force, October, 1968 - June, 1972
Highest Rank Held: Staff Sergeant

EDUCATION

Ph.D, Louisiana State University, 1977.	Major: Economics Primary Fields: Public Finance, Monetary Policy & Price Theory
M.A., University of Florida, 1973.	Major: Economics
M.S., Florida International University, 1981.	Major: Accounting
B.A., University of Miami, 1968.	Major: European History
B.S., University of Tampa, 1979.	Major: Accounting

PROFESSIONAL CERTIFICATION

Certified Public Accountant, State of Florida

PRIMARY TEACHING AREA

Taxation

SECONDARY TEACHING AREA

Business Economics; Cost Accounting

MAJOR PROFESSIONAL EXPERIENCE

Program Coordinator, College of Business, USF-St.Petersburg;
August, 1993 - August 1998
Professor, University of South Florida; since August 1991
Associate Professor, University of South Florida;
August, 1985 - August, 1991
Assistant Professor; University of South Florida;
August, 1982 - August, 1985
Tax Specialist; Taylor, Edenfield, Gilliam and Wiltshire,
Certified Public Accountants, Fort Myers, Florida; May, 1980 - August, 1982
Assistant Professor of Economics; University of Tampa,
August, 1976 to May, 1980

PROFESSIONAL MEMBERSHIPS

Florida Institute of Certified Public Accountants (FICPA)
Beta Gamma Sigma Academic Honorary
American Association of University Professors

PROFESSIONAL HONORS

Bank of America Professor, USF St. Petersburg, 2009-2011
Recipient of the 2005 Florida Institute of CPAs Outstanding Accounting Educator Award
Visiting Scholar, University of Brighton (UK), March, 1999
Visiting Scholar, University of Paris, March, 1998
Florida Progress Endowed Chair in Business Administration,
University of South Florida-St.Petersburg, August, 1995 - August, 1998
Recipient of 1994 and 1997 Teaching Award (TIP) as Outstanding Professor, University
of South Florida-St.Petersburg
Recipient of the 1995 annual Max Block Award, presented by the New York State
Society of CPAs for *A Conceptual Analysis of the Flat Tax*, voted the best article
in the The CPA Journal during 1995.
Recipient of the 1994 annual Max Block Award, presented by the New York State
Society of CPAs for *Consumption Taxes: A View of Future Tax Reform in
America*, voted the best article in the The CPA Journal during 1994.

EDITORIAL BOARD MEMBERSHIPS

Real Estate Law Journal: Member of Board of Contributors

PUBLISHED BOOKS

The Taxation of Sole Proprietors, 1996-7 editions
Publisher: Unicorn Research Corporation. (Sole Author)

Federal Income Taxation: A Conceptual Analysis, 1998-9 editions
Publisher: Unicorn Research Corporation. (Sole Author)

Federal Taxation Series 1995-8 Editions:
(Contributing Author): Publisher: Dame Publications, Inc.

PUBLISHED JOURNAL ARTICLES – REFEREED (PEER-REVIEWED):

All publications listed in this section were unsolicited manuscripts subject to a peer review process (refereed).

HSN, Inc.: Weathering the Retail Storm, co-authored with Alexander Assouad and William T. Jackson, **JOURNAL OF THE INTERNATIONAL ACADEMY FOR CASE STUDIES**, Volume 17, Number 1, Spring 2011, pp. 121-130. *Contribution to Practice*

The Health Care Tax Credit and its Economic Effect on Business Entities, co-authored with Richard L. Moss, **BUSINESS JOURNAL FOR ENTREPRENEURS**, Volume 2011, Issue 1, Spring 2011, pp. 1-19. *Discipline Based*

Income Distribution in the United States: A Comparison of Pre-Tax and After-Tax Measures, co-authored with Richard L. Moss, **FRANKLIN BUSINESS AND LAW JOURNAL**, Volume 2010, Issue 2, Summer 2010, pp. 49-60. *Discipline Based*

Federal Tax Law and the Single Working Mother: The Dilemma of High Marginal Tax Rates, co-authored with Antoinette Criss, **FRANKLIN BUSINESS AND LAW JOURNAL**, Volume 2010, Issue 1, Spring 2010, pp. 20-28. *Discipline Based*

Real Estate as a Capital Asset or Inventory: The Judicial Debate Revisited, co-authored with Michael A. Yuhas and John F. Jewell, **JOURNAL OF TAXATION OF INVESTMENTS**, Volume 27, Number 2, Winter 2010, pp. 56-74. *Contribution to Practice*

Case Study: 1031 Exchanges – The Promise and the Pitfalls, co-authored with Wesley J. Linkovich, Vicki M. Linkovich, and John F. Jewell, **REAL ESTATE REVIEW**, Volume 38, Number 2, Summer 2009, pp. 23-38. *Contribution to Practice*

Fighting Poverty: Refundable Tax Credits as a Negative Income Tax, co-authored with Antoinette Criss, **ETHICS AND CRITICAL THINKING JOURNAL**, Volume 2009, Issue 2, Spring 2009, pp. 40-56. *Discipline Based*

The Tax Court Decision in Kerzner: An Analysis of Shareholder Tax Basis in S Corporations, co-authored with John F. Jewell, **FRANKLIN BUSINESS AND LAW JOURNAL**, Volume 2009, Issue 2, Spring 2009, pp. 1-17. *Contribution to Practice*

Formation of Family Limited Partnerships with Investment Property: Tax Considerations, co-authored with Michael A. Yuhas, **BUSINESS JOURNAL FOR ENTREPRENEURS**, Volume 2008, Issue 4, Fall 2008, pp. 92-101. *Contribution to Practice*

Tax Benefits and Tax Justice: Is There a Market Solution?, co-authored with Antoinette Criss and Richard Moss, **JOURNAL OF ACCOUNTING ETHICS AND PUBLIC POLICY**, Volume 8, Number 3, Fall 2008. *Discipline Based*

Working Through the Maze of Recognized Gain from Partnership Distributions of Contributed Property: Code Sections 704(c)(1)(B) and 737(a) Revisited, co-authored with Michael A. Yuhas and John F. Jewell, **JOURNAL OF PASSTHROUGH ENTITIES**, Volume 11, Number 5, September-October 2008, pp. 27-39. *Discipline Based*.

Passive Activity Losses: Learning to Live with the Self-Rental Rule, co-authored with Michael A. Yuhas and John F. Jewell, **JOURNAL OF TAXATION**, Volume 108, Number 1, January 2008, pp. 16-23. *Contribution to Practice*

What is 'Other Property or Money' in a Like-Kind Exchange?, co-authored with Michael A. Yuhas and John F. Jewell, **REAL ESTATE LAW JOURNAL**, Volume 36, Number 3, Winter 2007, pp. 298-318. *Discipline Based*

S Corporations: Profits or Payday?, co-authored with John F. Jewell, **JOURNAL OF ACCOUNTANCY**, Volume 204, Number 3, September 2007, pp. 60-65. *Contribution to Practice*

When is Real Estate a Capital Asset? And When is it Not?, co-authored with Michael A. Yuhas, **THE CPA JOURNAL**, Volume 77, Number 7, July 2007, pp. 42-45. *Contribution to Practice*

Ethical Issues in Financial Reporting by Nonprofits: The Use of Forensic Analysis to Detect Fraud, co-authored with Grover S. Kearns and James L. Strachan, **ETHICS AND CRITICAL THINKING JOURNAL**, Volume 2007, Number 2 (Summer 2007), pp. 1-26. *Contribution to Practice*

Shareholder Basis in the S Corporation: Debt Guarantees and Loans from Commonly-Controlled Entities, **JOURNAL OF PASSTHROUGH ENTITIES**, Volume 10, No. 3, May-June 2007, pp. 25-34. *Contribution to Practice*

Start-Up Losses for S Corporations: Income Tax Consequences to the Shareholders, co-authored with John F. Jewell, **BUSINESS JOURNAL FOR ENTREPRENEURS**, Volume 2007, Number 2 (Summer 2007), pp. 100-115 *Contribution to Practice*

Sales of Real Estate Investments for a Loss: Tax Considerations; co-authored with Michael A. Yuhas, **REAL ESTATE REVIEW**, Spring 2007, Volume 35, Number 3, pp. 5-13. *Contribution to Practice*

The Gifting of a Partnership Interest: The Income Tax Consequences of Partnership Debt to the Donor, co-authored with Michael A. Yuhas, **TAXES**, April 2007, Volume 85, No. 4, pp. 23-38. *Discipline Based*

Employment Tax Credits and the Social Responsibility of Business, co-authored with Antoinette Criss and Richard Moss, **ETHICS AND CRITICAL THINKING JOURNAL**, Volume 2007, Number 1, (Spring 2007), pp. 51-70. *Discipline Based*

Divorce and the Role of the Forensic Accountant, co-authored with Richard Brody, **THE JOURNAL OF FORENSIC ECONOMICS**, Winter 2006, Volume 19, No. 2, pp. 11-28. *Contribution to Practice*

S Corporations and Salary Payments to Shareholders: A Major Issue for the IRS, co-authored with John F. Jewell, **THE CPA JOURNAL**, May 2006, Vol. 76, No. 5, pp. 56-61. *Contribution to Practice*

The Home Office and the Tax Home: Where is it in the Virtual World of the Wi-Fi Society? co-authored with Michael A. Yuhas, **TAXES**, February 2006, Vol. 84, No. 2, pp. 29-36. *Discipline Based*.

Corporations, Shareholders and the Self-Rental Rule for Passive Losses, co-authored with John F. Jewell, **TAXES**, August 2005, Volume 83, Number 8, pp. 19-28.

Section 1244 Losses and S Corporations, **JOURNAL OF PASSTHROUGH ENTITIES**, May/June 2005, Volume 8, No. 3, pp. 33-46.

Liability Sharing and Debt Guarantees by LLC Members: The Related Party Issue Revisited, co-authored with Thomas J. Dickerson and Michael A. Yuhas, **JOURNAL OF PASSTHROUGH ENTITIES**, November/December 2004, Volume 7, No. 6, pp. 39-52.

Income Tax Issues Upon the Death of a Member of a Professional Service LLC, co-authored with Thomas J. Dickerson and Michael A. Yuhas, **JOURNAL OF TAXATION**, December, 2003, Volume 99, No. 6, pp. 358-371. Abstract of the article published in **TAX LAW AND POLICY**, January, 2004.

The Formation and Liquidation of the S Corporation, **JOURNAL OF TAXATION OF CORPORATE TRANSACTIONS**, September/October, 2003, Volume 1, Number 6, pp. 11-24.

Section 1031 Like-Kind Exchanges: The New and the Novel, co-authored with Michael A. Yuhas, **TAX MANAGEMENT REAL ESTATE JOURNAL**, April, 2003, Volume 19, Number 4, pp. 87-101.

S Corporation Redemptions: A Tax Analysis, co-authored with Michael A. Yuhas, **JOURNAL OF TAXATION OF CORPORATE TRANSACTIONS**, March/April, 2003, Volume 1, No. 6, pp. 19-34.

Stock Redemptions, Attribution Rules, and Related Parties: The Tax Maze for Estates and Trusts, co-authored with Michael A. Yuhas, **TAXES**, February, 2003, Volume 82, No. 2, pp. 25-36.

Sale-Leasebacks Revisited: The Old and the New of Federal Tax Law, co-authored with Michael A. Yuhas, **REAL ESTATE LAW JOURNAL**, Summer, 2002, Volume 31, Number 1, pp. 9-40.

Converting to a Limited Liability Company: The Issue of Debt Allocation to LLC Members, co-authored with Michael A. Yuhas, **TAXES**, October, 2001, Volume 79, Number 10, pp. 23-33.

Forward Starkers and Reverse Starkers: Consistency and Certainty Regained, co-authored with Michael A. Yuhas, **TAX MANAGEMENT REAL ESTATE JOURNAL**, March, 2001, Volume 17, Number 3, pp. 59-68.

Estate and Gift Taxation: Valuation Discounts in Determination of Market Value of Real Estate Companies, co-authored with Michael A. Yuhas, **REAL ESTATE LAW JOURNAL**, Winter, 2001, Volume 29, No. 3, pp. 183-209.

Tax Basis and Shareholder Guarantees of S Corporation Debt: The Economic Outlay Doctrine Revisited, co-authored with Michael A. Yuhas, **TAXES**, November, 2000, Vol. 78, No. 11, pp. 17-25.

The Single-Member Limited Liability Company or the Single Shareholder S Corporation: A Life-Cycle Analysis of the Chosen Path, co-authored with Michael A. Yuhas, **JOURNAL OF PASSTHROUGH ENTITIES**, May-June, 2000, Volume 3, Number 3, pp. 33-48.

The Essence of Language: Tax Consequences of a New IRS Definition of Like-Kind Real Estate, co-authored with Michael A. Yuhas, **TAX MANAGEMENT REAL ESTATE JOURNAL**, March, 2000, Volume 16, Number 3, pp. 59-71.

Constructive Receipt of Installment Notes: A Taxing Issue for S Corporations and their Shareholders, co-authored with Michael A. Yuhas, **JOURNAL OF PASSTHROUGH ENTITIES**, July-August, 1999, Volume 2, No 4, pp. 41-48.

Tax-Free Like-Kind Exchanges of Real Estate: The Inventory Disqualification, co-authored with Michael A. Yuhas, **REAL ESTATE REVIEW**, Summer, 1999, Volume 29, No. 2, pp. 60-66.

Shareholder Notes and Zero Tax Basis: Implications for Real Estate Corporations, co-authored with Michael A. Yuhas, **REAL ESTATE LAW JOURNAL**, Spring, 1999, Volume 27, Number 4, pp.335-358.

Cancellation of Debt Income Under Code Section 108: An Analysis After Nelson, co-authored with Michael A. Yuhas, **JOURNAL OF PASSTHROUGH ENTITIES**, July-August, 1998, Vol. 1, No. 2, pp. 54-62.

When is Real Estate a Capital Asset?, **REAL ESTATE REVIEW**, Summer, 1998, Volume 28, No. 2, pp. 24-30.

Debt Discharge Income and S Corporations: An Analysis After the Tax Court Decision in Winn, co-authored with Michael A. Yuhas, **TAXES**, February, 1998, Volume 76, No. 2, pp. 46-59.

Nonrecourse Debt and the Issue of Tax Basis, co-authored with Michael A. Yuhas, **REAL ESTATE LAW JOURNAL**, Winter, 1998, Volume 26, No. 3, pp. 270-293.

The Flat Tax and Real Estate: Renewing the Debate, co-authored with Hari Singh, **REAL ESTATE REVIEW**, Fall, 1997, Volume 27, No. 3, pp. 39-45.

New Rules on S Corporation Distributions, co-authored with Melanie G. McCoskey, **THE CPA JOURNAL**, June, 1997, Vol. 67, No. 6.

The Taxation of Split-Dollar Life Insurance: A Solution to the Dilemma, co-authored with Michael A. Yuhas, **TAXES**, May, 1997, Volume 75, No. 5, pp. 252-261. Reprinted as Report No. 10, in **FINANCIAL AND ESTATE PLANNING**, 1998 edition, Sidney Kess, ed. (Chicago: Commerce Clearing House)

Nailing Down the Investment Interest Deduction, co-authored with Michael A. Yuhas, **THE NATIONAL PUBLIC ACCOUNTANT**, April, 1997, Volume 42, No. 2, pp.25-27, and pp. 53-55.

Reasonable Compensation: The Search for a Defining Concept, co-authored with Michael Yuhas, **TAXES**, February, 1997, Volume 75, No. 2. pp. 114-124.

Sales of Realty in an Era of Tax Reform: The Issue of Capital Gain versus Ordinary Income, co-authored with Michael A. Yuhas, **REAL ESTATE LAW JOURNAL**, Winter, 1997, Vol. 25, No. 3, pp. 276-294.

The Legal Doctrine of Regulatory Takings: An Evolving Issue, **THE APPRAISAL JOURNAL**, October, 1996, Vol. 64, No. 4, pp. 363-373.

The Flat Tax and the Negative Tax, **TAXES**, February, 1996, Volume 74, No. 2, pp. 125-138.

Determining the Tax Consequences of an Installment Sales of a Partnership Interest, co-authored with Michael A. Yuhas, **JOURNAL OF PARTNERSHIP TAXATION**, Winter, 1996, Vol. 12, No. 4, pp. 294-310.

Related Corporations and Triangular Dividends: Can the Circle be Squared?, co-authored with Michael A. Yuhas, **TAXES**, October, 1995, Vol. 73, No. 10, pp. 539-552.

Property Rights and Regulatory Takings: A Controversy for the Accounting Profession, **THE NATIONAL PUBLIC ACCOUNTANT**, October, 1995, Volume 40, No. 10, pp. 20-25, and pp. 36-39.

A Conceptual Analysis of the Flat Tax, **THE CPA JOURNAL**, July, 1995, Vol.65, No. 7, pp. 18-22.

The preceding article was the recipient of the Annual Max Block Award for the outstanding article in the 1995 series of The CPA Journal. Awarded by the New York State Society of Certified Public Accountants.

S Corporations and Their Shareholders: The Issue of Constructive Distributions, co-authored with Michael A. Yuhas, **TAXES**, March, 1995, Vol. 73, No. 3, pp. 155-162.

The Recharacterization of Transactions Between Corporations and Shareholders, co-authored with Michael A. Yuhas, **REAL ESTATE REVIEW**, Spring, 1995, Vol, 25, No. 1, pp. 56-62.

Successor Partner's Interest Affected by IRD, co-authored with Michael A. Yuhas, **TAXATION FOR ACCOUNTANTS**, March, 1995, Vol. 54, No. 3, pp. 145-52. Reprinted in **TAXATION FOR LAWYERS**, May/June, 1995, Vol 23, No. 6, pp. 358-65.

Regulatory Takings of Realty: The Income Tax Implications, **REAL ESTATE REVIEW**, Fall, 1994, Volume 24, No. 3, pp. 55-61.

What to do When Cool Capital Gains Become Too Hot to Handle, **NATIONAL PUBLIC ACCOUNTANT**, October, 1994, Vol. 39, No. 10, pp. 17-20, and pp. 32-33.

Consumption Taxes: A View of Future Tax Reform in America, **THE CPA JOURNAL**, April, 1994, Volume 64, Number 4, pp. 28-35.

The preceding article was the recipient of the Annual Max Block award as the outstanding article in the 1994 series of The CPA Journal. Awarded by the New York State Society of Certified Public Accountants.

Gain on Partnership Interest is Now More Likely to be Ordinary, co-authored with Michael Yuhas, **TAXATION FOR ACCOUNTANTS**, March, 1994, Volume 52, Number 3, pp. 146-154. Also published in **TAXATION FOR LAWYERS**, March/April, 1994, Vol. 22, No. 5, pp. 267-275.

The Emerging Tax Policy on Partnership Distributions: The Effect on Real Estate Partnerships, co-authored with Michael A. Yuhas, **THE REAL ESTATE LAW JOURNAL**, Spring, 1994, Vol. 22, No. 1, pp. 298-318.

The Taxation of Sales and Exchanges of Interests in Real Estate Partnerships After RRA-93: Ordinary Income or Capital Gain?" **TAX MANAGEMENT REAL ESTATE JOURNAL**, January, 1994, Vol. 10, No. 1, pp. 3-9.

Replacing Involuntarily-Converted Property Under Section 1033: Who is the Taxpayer?, co-authored with Michael A. Yuhas, **JOURNAL OF REAL ESTATE TAXATION**, Winter, 1994, Vol. 21, No. 2, pp.153-172. Reprinted in **THE MONTHLY DIGEST OF TAX ARTICLES**, August, 1994, pp. 29-42.

Taxing the Middle Class, co-authored with J.Edison Haney, **TAXES**, October, 1993, Volume 71, No. 10, pp. 654-660.

Foreclosure Sales of Real Estate Secured by Recourse Debt: Tax Policy After the Aizawa Decision, co-authored with Linda L. Johnson, **THE REAL ESTATE LAW JOURNAL**, Summer, 1993, Vol. 22, No. 1, pp. 6-15.

Maximizing After-Tax Returns in the World of Passive Losses, co-authored with Linda L. Johnson, **THE REAL ESTATE REVIEW**, Summer, 1993, pp. 29-33.

Net Operating Losses and Passive Loss Rules for Rental Real Estate, co-authored with Linda L. Johnson, **REAL ESTATE ACCOUNTING AND TAXATION**, Winter, 1993, Vol. 7, No. 4, pp. 45-53.

Effective Capital Gains Tax Rates Under the Revenue Reconciliation Act of 1990," co-authored with Linda L. Johnson, **THE APPRAISAL JOURNAL**, January, 1993, Vol. 61, No.1, pp. 79-89. *Exchanges of Realty and the IRS 'Step Transaction' Doctrine*, co-authored with Michael Yuhas, **JOURNAL OF PROPERTY MANAGEMENT**, November/December, 1992, Vol. 57, No. 6, pp. 66-7.

Basis Limitations and the Carryover of Nondeductible Items Under Section 1366(d)(2), co-authored with Michael A. Yuhas, **JOURNAL OF S CORPORATION TAXATION**, Fall, 1992, Vol. 4, No. 2, pp. 155-168.

Replacing Condemned Real Estate," co-authored with Michael A. Yuhas, **REAL ESTATE ACCOUNTING AND TAXATION**, Summer, 1992, Vol. 7, No.2, pp. 62-69.

A Reconsideration of Effective Marginal Tax Rates After Recent Tax Reform, co-authored with Linda L. Johnson, **TAXES**, April, 1992, Vol. 70, No. 4, pp. 260-270.

Deferred 1031 Exchanges: An Analysis of the Final Regulations, co-authored with Michael A. Yuhas, **REVIEW OF TAXATION OF INDIVIDUALS**, Spring, 1992, Volume 16, No. 2, pp. 124-142.

A Survivor's Guide to Tax-Free Exchanges of Like-Kind Property, co-authored with Michael Yuhas, **THE NATIONAL PUBLIC ACCOUNTANT**, December, 1991, Vol. 36, No. 12, pp. 24-31.

Thoughts on the Future of the Corporate Income Tax in the United States, **DISCLOSURES: THE JOURNAL OF THE VIRGINIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS**, June, 1991, Vol. 4, No. 6, pp. 8-11.

New Rules for Deferred Like-Kind Exchanges, co-authored with Michael A. Yuhas, **JOURNAL OF PROPERTY MANAGEMENT**, November-December, 1990, Vol. 55, No. 6, pp. 50-56.

Deferred Like-Kind Exchanges: An Analysis of the Proposed Regulations Under Section 1031(a)(3), co-authored with Michael A. Yuhas, **THE TAX EXECUTIVE**, September-October, 1990, Vol. 45, No. 5, pp. 299-310.

Current Status of Home Office Deductions Needs Regulatory Clarification, **THE JOURNAL OF TAXATION**, June 1990, Vol. 72, No. 6, pp. 332-336.

Like-Kind Exchanges and Related Parties Under Section 1031(f), co-authored with Michael Yuhas, **TAXES**, May, 1990, Vol. 68, No. 5, pp. 352-361.

The Effect of Recent U.S. Tax Legislation on the Formation and Operation of Small Businesses in the United States, **JOURNAL OF BUSINESS AND ECONOMIC STUDIES**, Fall, 1989, Vol. 1, No.2, pp. 33-45.

Like-Kind Exchanges Under Section 1031: An Analysis of the New Judicial Doctrine of the Economic Unit, co-authored with Michael A. Yuhas, **TAXES**, September, 1989, Vol. 67, No. 9, pp. 596-606.

Loan Repayments to S Corporation Shareholders Can Produce Unexpected Income, **JOURNAL OF SMALL BUSINESS TAXATION**, September-October, 1989, Vol 2, No. 1, pp. 17-20.

S Corporations and Built-in Gains Revisited, **TAXES**, June, 1989, Vol 67, No. 6, pp. 377-383.

Economic and Accounting Concepts of Income: An Approaching Convergence, **JOURNAL OF APPLIED BUSINESS RESEARCH**, Spring, 1989, Vol 5, No. 2, pp. 4-10.

The New Branch Profits Tax on Foreign Operations in the United States: An Analysis and a View of its Effects on the Income Tax Conventions with the United Kingdom and Canada, **INTERNATIONAL JOURNAL OF MANAGEMENT**, March, 1989, Vol. 6., No. 1, pp. 54-61.

S Corporations and Passive Loss Limitations, **NATIONAL PUBLIC ACCOUNTANT**, December, 1988, Vol. 33, No. 12, pp. 28-33.

Making the Most of the Nonliquidating Distributions from S Corporations, **JOURNAL OF SMALL BUSINESS TAXATION**, September-October, 1988, Vol. 1, No. 1, pp. 25-28.

Installment Sales Revisited: Has Uncertainty Become the 'Modus Operandi' of our Tax System, **THE TAX EXECUTIVE**, Summer, 1988, Vol. 1, No. 1, pp. 25-28.

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Classification of the International Investor for U.S. Tax Purposes: The Concept of Nonresident Alien, **INTERNATIONAL JOURNAL OF MANAGEMENT**, December, 1987, Vol 4, No. 4, pp. 561-570.

Weighing the S Election after Tax Reform, **NATIONAL PUBLIC ACCOUNTANT**, August, 1987, Vol. 32, No. 8, pp. 18-23.

S Corporation Losses under Section 1244: A Critical Note, **TAXES**, April, 1987, Vol. 65, No. 4, pp. 228-231.

Corporate Liquidations and Sales After the Tax Reform Act of 1986, **THE CPA JOURNAL**, February, 1987, Vol. 57, No. 2, pp. 44-49.

Real Estate Rentals: Landlords are Dealt a New Hand, **NATIONAL PUBLIC ACCOUNTANT**, January, 1987, Vol. 32, No. 1, pp. 20-27. Reprinted in **THE ACCOUNTANT'S DIGEST**, December, 1987 edition.

Constructive Dividends and the Closely-Held Corporation, **THE CPA JOURNAL**, November, 1986, Vol. 56, No. 11, pp. 58-65.

The Tax Protest Movement: Constitutional and Otherwise: A Critical Analysis, **THE BUSINESS JOURNAL**, Fall, 1986, Vol. 3, No. 1, pp. 29-34.

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Tax Policy as a Vehicle for Reformist U.S. Foreign Policy in Latin America, **PROCEEDINGS OF THE ROCKY MOUNTAIN COUNCIL ON LATIN AMERICAN STUDIES: 1986 ANNUAL MEETING**, Volume 2, pp. 273-282.

Transfers of Partnership Interests and Loss Limitation Rules of Section 704(d): The Continuing Quagmire, **COLLECTED PAPERS: 1986 ANNUAL MEETINGS OF THE AMERICAN ACCOUNTING ASSOCIATION- SOUTHEAST REGION**, pp. 319-321.

The Taxation of Boot in Partnership Transactions Under Section 721 of the Code: A View of the Proposed Regulations, **COLLECTED PAPERS: 1986 ANNUAL MEETINGS OF THE AMERICAN ACCOUNTING ASSOCIATION-MIDWEST REGION**, pp. 188-194.

Managing the Small Business in Corporate Form: Some Critical Tax Issues, **COLLECTED PAPERS: 1986 ANNUAL MEETINGS OF THE MIDWEST BUSINESS ADMINISTRATION ASSOCIATION**, pp. 122-129.

Tax Issues For Incorporating a Sole Proprietorship, **NATIONAL PUBLIC ACCOUNTANT**, January, 1986, Vol. 31, No. 1, pp. 20-30.

A Comparison of the Tax Issues Surrounding the Formation of Corporations vs. Partnerships: A Representation of an Inefficient Tax System, **THE BUSINESS JOURNAL**, Fall, 1985, Vol. 2, No. 1, pp. 23-26.

The Emerging 'Continuity of Investment' Doctrine for Like-Kind Exchanges under Section 1031 of the Internal Revenue Code, **THE TAX EXECUTIVE**, October, 1985, Vol. 38, No. 1, pp. 33-40.
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Partnerships and the Investment Tax Credit, **NATIONAL PUBLIC ACCOUNTANT**, September, 1985, Vol. 30, No. 9, pp. 26-29.

The Economic and Accounting Definitions of Income: Proposals for Reform," **THE AMERICAN ECONOMIST**, Fall, 1985, Vol. 39, No.2.

Efficiency in Academe: Comparative Advantage vs. 'Publish or Perish,' co-authored with James G. Spence, **JOURNAL OF ACCOUNTING EDUCATION**, Fall, 1985, Vol. 3, No. 2, pp. 53-60.

Determining Extent and Nature of Gain on Repayment of S Corporation Debt to Shareholders, **TAXATION FOR ACCOUNTANTS**, August, 1985, Vol. 35, No. 2, pp. 110-114. Reprinted in **TAXATION FOR LAWYERS**, September-October, 1985, Vol. 14, No. 2, pp. 98-103.

The Allowance of the Investment Tax Credit Upon the Acquisition of a Partnership Interest: Reforming Present IRS Policy, **TAXES**, June, 1985, Vol. 63, No. 6, pp. 413-16.

The Management of Investment in U.S. Real Estate: Disclosure Considerations, **INTERNATIONAL JOURNAL OF MANAGEMENT**, June, 1985, Vol. 2, No. 2, pp. 11-21.

An Analysis of the Problems Associated with Determinations of the Holding Period of a Partnership Interest: Reform Proposals, **COLLECTED PAPERS: 1985 ANNUAL MEETINGS OF THE AMERICAN ACCOUNTING ASSOCIATION-SOUTHEAST REGION**, pp. 90-93.

Alimony Payments: The New Rules of the Game, **NATIONAL PUBLIC ACCOUNTANT**, January, 1985, Vol. 30, No. 1, pp. 20-26.

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The Management of Corporate Investments in Partnerships: Tax Considerations, **STRATEGY AND EXECUTIVE ACTION**, Summer, 1984, Vol. 1, No. 2, pp. 16-20.

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