

**JOHN F. JEWELL**  
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## Academic Experience

### **Director, Program of Accountancy, April 2009 – Present**

University of South Florida, St. Petersburg  
Member of College Leadership Team

### **Instructor, 2003 – Present**

University of South Florida, St. Petersburg

Courses Taught:        Law & Business I & II  
                                  Law & the Accountant (Graduate)  
                                  MBA Program: Ethical, Social & Legal  
                                  Environments of Business (Graduate)  
                                  Real Estate Taxation (Graduate)  
                                  Advanced Corporate Taxation (Graduate)  
                                  Regulatory & Reporting Environments of Business (Graduate)  
                                  Forensic Accounting (Graduate)

### **Instructor, 2001 – 2003**

University of South Florida

### **Visiting Professor, Fall 2000**

University of South Florida

### **Adjunct Professor 1993-1995, 1999-2001**

Stetson University College of Law 1999-2001

Courses Taught:    Federal Taxation of Gifts, Trusts & Estates  
                                  Federal Taxation I  
                                  Corporate & Partnership Taxation

University of South Florida 1993-1995

Courses Taught:    Taxation of Business Entities  
                                  Partnerships, Corporations, Trusts & Estates

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## Professional Experience

### **Attorney at Law (State of Florida) 1992 - Present**

Key Practice Areas:    Estates, Estate Planning, Federal Taxation, Real Estate Sales,  
                                  Development & Exchange, Condominium Law, Trusts, Nonprofit organizations, Finance  
                                  Consulting, Corporate Finance, Strategic taxation and transactional planning.

## **Certified Public Accountant (Florida) 1988 - Present**

KPMG Peat Marwick, CPAs (St. Petersburg, FL) 1992

Key Practice Areas/functions: Multistate tax research and compliance for national, publicly traded clients. Federal and state research.

Ernst & Young, CPAs (St. Petersburg) 1986-1989

Key Practice Areas: Federal Taxation matters, IRS representation, State compliance, Securities & Exchange Commission Compliance, Consolidated federal returns for subsidiary and multistate clients

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## **Education**

**LL.M.**, University of Florida, School of Law (Taxation), Research Fellow

**Juris Doctor**, Stetson University, College of Law (J.D.); *Stetson Law Review* (Editorial Board)

**Master of Accounting**, University of South Florida, School of Accounting (MAcc.) (Taxation Track)

**Bachelor of Science**, University of South Florida, School of Accounting (B.S.)

## **Research Interests**

Federal Taxation policy  
Ad valorem tax fairness  
State & Local Government Issues in Taxation  
Constitutional Law  
Corporate and Pass-through entity law  
Corporate & Entity Governance  
Real Estate Trusts & Probate Law

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## **Service to USF**

### **University Wide & College Committees**

Newsletter Committee, Fall 2009 - Present

Chair, Social Responsibility & Corporate Reporting, Spring 2010

AACSB, AoL Committee, Spring 2010

Faculty Development Committee, Fall 2008-Spring 2009

Business Law Search Committee, Fall 2008-09

Online Course Subcommittee, Fall 2008-09

Student Judicial Affairs, Hearing Officer  
Fall 2006-Fall 2007

Academic Conduct and Awards  
Committee, Spring 2004 – Spring 2006

Founded Bayboro Education Foundation  
Chair of Board of Trustees

Task Force: Faculty Roles & Rewards, Fall 2002 –  
Summer 2003

Artbiz, (College of Business collaboration with community  
artists, Fall 2004 – Spring 2005).

Various Search Committees

POD Steering Committee (Corporate Reporting and Social  
Responsibility)

Developed Graphics & Logos and Various Brochures for  
USFSP MBA Program, College of Business and POD for  
Corporate Reporting & Social Responsibility

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## Peer Reviewed Publications (Journal Articles)

Real Estate as a Capital Asset or Inventory: The Judicial  
Debate Revisited, Journal of Taxation of Investments  
Co-authored with James A. Fellows & Michael A. Yuhas  
Winter, 2010 (CP)

1031 Exchange Pitfalls  
Co-authored with James A. Fellows, Wes and Vicki  
Linkovich. Accepted for publication: Journal of Real Estate  
Summer, 2009 (CP)

The Tax Court Decision in Kerzner: An Analysis of  
Shareholder Tax Basis in S Corporations, co-authored with  
James A. Fellows, FRANKLIN BUSINESS AND LAW  
JOURNAL, Volume 2009, Issue 2, Spring 2009, pp. 1-17.  
(CP)

WORKING THROUGH THE MAZE OF RECOGNIZED GAIN FROM PARTNERSHIP DISTRIBUTIONS OF CONTRIBUTED PROPERTY: CODE SECTIONS 704(C)(1)(B) AND 737(A) REVISITED, Accepted for Publication, Journal of Passthrough Entities  
Co-authored with James A. Fellows & Michael A. Yuhas  
2008 (DB)

Passive Activity Losses: Learning to Live with the Self-Rental Rule, Journal of Taxation  
Co-authored with James A. Fellows & Michael A. Yuhas  
January 2008 (CP)

What Is 'Other Property or Money' In a Like-Kind Exchange?  
Accepted for Publication in Real Estate Law Journal  
Co-authored with James A. Fellows & Michael A. Yuhas  
2007 (DB)

Start-Up Losses For The S Corporation: Income Tax Consequences To The Shareholders  
Business Journal for Entrepreneurs, Vol. 2007, Issue 2  
PUBLISHED (CP)

S Corporations: Profits or Payday?  
Journal of Accountancy, September 2007  
Co-authored with James A. Fellows  
PUBLISHED (CP)

Losing the Public's Trust Again: Third Party Service Providers and "Disclosure"  
CPA Journal, September 2006  
Co-authored with  
Richard G. Brody, University of South Florida St. Petersburg; John M. Coulter, Western New England  
PUBLISHED

S Corporations and Salary Payments to Shareholders  
CPA Journal, May 2006  
Co-authored with James A. Fellows  
PUBLISHED

Corporations, Shareholders and the Self-Rental Rule for Passive Losses"  
TAXES, August 2005  
Co-authored with James A. Fellows  
PUBLISHED

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**Editor**

Editor & Co-author: Law for Managers. Developed for Regulation & Reporting Environments of Business  
Published McGraw Hill Dec. 2008.

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## Publications in Progress

PowerPoint Supplement to Gleim: CPA Review: Regulation, 2007, 2008 and 2009.

Real Estate Taxation & the LLC.

PowerPoint Supplement to Wiley CPA Review: Business Law 2007

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## Book Review

Mallor, et al: Business Law, 12<sup>th</sup> Edition  
McGraw Hill Publishers, March 2003

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## Television/Media Coverage

Flat Taxes: Overview. Tampa Bay 10 (WTSP)  
October 25, 2011 (News Show)

Analysis of H.B. 3035 Tampa Bay 8 (WFLA0)  
December 14, 2011

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## Creative Works

Over 13,500 photographs, works of art (paintings, sculpture, graphic designs and mosaics). Works have been published on numerous art websites, wine bottles, posters and other media.

Recently Published photography in *Pacific Paddler* magazine (2008), St. Petersburg Times (March 2009)

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## Presentations

Keynote Speaker, ACUHO-I (Association of College and University Housing Officers – International) Conference, June 27, 2011; USF St. Petersburg Host Institution. (LP)

“Healthcare Law Update” – Gregory Sharer & Stuart CPE Conference, June 8, 2011, St. Petersburg Florida. (LP)

“ABC’s of Ethics” – CPE Presentation covering the Florida Administrative Code as it relates to CPA regulation. May 2011. (LP)

“ABC’s of Ethics” – CPE Presentation covering the Florida Administrative Code as it relates to CPA regulation. May 2010. (LP)

“Impact of Arts on the Pinellas Economy” – Moderator, October 2010.(LP)

Hosted “Constitution Day: The First Amendment,”

November 4, 2010. USF St. Petersburg and Poynter Institute for Media Studies Sponsors.(LP)

Business Succession Planning, presented with Merrill Lynch/USF St. Petersburg as part of its "Power of Connection Series," June 24, 2005.

Condo & Real Estate Development, Presented to FICPA, Suncoast Chapter, February 17, 2005.

*Understanding Legal Ethics:* Presented March 3, 2003, USF St. Petersburg

Cultural Institutions Management (USF CENTER) June 2002  
Presented: Financial Management & Accounting

*Students as Customers:* Presented January 23, 2002 to The Program for Ethics in Education and Community (PEEC) at the University of South Florida St. Petersburg

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## Other

**Interests/Hobbies:** Running, Cycling, Art, Fine Art Photography, Travel, Culinary Arts, Boating, SCUBA diving, Architecture, aviation.

**Personal:** Married, two children

**Professional Memberships:**

Tax and Real Property,  
Probate & Trust sections of  
The Florida Bar  
Tampa Bay Realtors  
American Bar Association  
Florida Institute of Certified Public Accountants  
International Council of Shopping Centers

**Corporate Governance:** Member, Jewell Roman LLC,  
Founded Jewell Consulting Group, Inc., Former Director  
KLG Zeckhauser St. Eve & Don, Inc.  
Member Atlas Southeast, LLC

**Professional Licenses Held:**

Florida Bar, Florida CPA, Florida Real Estate Broker

**Community & Charitable:**

Leadership St. Petersburg – December 2011 – June 2012.  
(LSP Class of 2012, Participant)

Board of Directors, Caribbean Voyaging Society, Inc.  
Founding Director 501(c)(3) organization. 2007-2008.

Board of Directors, FICPA, Suncoast. 2005 (board member).

Board of Directors (and Treasurer), Florida Botanic Gardens (2004-2005). Served as Vice-president (2006).

Awarded Neighborly Neighbor of the year award from the City of St. Petersburg, March 4, 2000.

President of Young Lawyers Section Manatee County Bar Association 1994-95.

Co-Founded St. Petersburg Botanic Society, Inc. to preserve Sunken Gardens (Florida's oldest botanic gardens).

Board of Directors Green Bench Redevelopment Corp. (1996-1998), St. Petersburg Botanic Society, Inc. (1997-Present), Historic Roser Park Neighborhood Association, Inc. 1999-2000

**Social Memberships:**

St. Petersburg Yacht Club