

Adjunct Professor – January 2009 to current. DePaul University, School of Accountancy and Management Information Systems and Loyola University of Chicago, School of Business Administration Instructor of graduate and undergraduate tax classes, including Concepts in Taxation; Federal Income Tax and Business Decisions; Taxation of Corporations and Partnerships; Tax Accounting, Periods and Methods; and Federal Taxation of Closely Held Businesses. A detail listing of these classes is provided below.

The John Marshall Law School, Chicago, IL – August, 2007 to May, 2008. Full-time student receiving the degree of Master of Science in Taxation, with honors (3.9 GPA) in May 2008. Activities included organizing Tax “Lunch & Learn” presentations and contributing to the school’s Center for Tax Law & Employee Benefits newsletter. Received \$10,000 Dale Wesley Phillips Scholarship which is awarded based upon high academic achievement within the tax or employee benefits program and for contributions enhancing the reputation of the law school and the Center. Prepared 30 page Master’s Thesis on “A History of the General Utilities Doctrine, its Repeal and its Impact on Choice of Entity and Tax Administration”.

Plante & Moran, PLLC, Battle Creek & Kalamazoo, MI – July 1990 to June, 2007. Tax Partner responsible for tax planning and tax compliance for closely-held businesses, individuals, trusts & estates. Also assisted clients with their non-audit financial accounting needs and with general business consultation needs. Administrative duties included full client responsibility and staff supervision for a team of accountants. Served as chair of the firm’s tax technology committee for several years. Assisted in the evaluation of tax preparation and research tools. Organized a number of technical training sessions, including training on effective use of tax research tools. Areas of expertise include C-Corporation, S-Corporation, consolidated return, individual, trust & estate taxation and planning. Also, have exposure to international, state & local & partnership taxation. Served as technical tax advisor and resource to others in the firm. Instrumental in initiating and supervising office’s annual participation in two day corporate Olympic event which highlighted wellness and served as a team builder.

Plante & Moran, PLLC (and predecessor entities), Battle Creek, MI – October 1978 to June 1990. Staff & Associate accountant responsible for preparation & review of all types of tax returns and in assisting clients with their financial accounting needs. Responsibilities also included staff development and supervision.

Professional credentials & affiliations

- Certified Public Accountant (Michigan) since 1980
- Member – American Institute of Certified Public Accounts
- Prior member – Michigan Association of Certified Public Accountants
- Prior Member – Calhoun County Estate Planners’ Council

Prior education

- Numerous continuing professional education seminars & courses including New York University’s Institutes on Federal Taxation, AICPA National Tax Conferences & AICPA National Tax Education Programs
- Michigan State University, June 1978, Bachelor of Arts, with honors (Accounting)
- Kellogg Community College, May 1976, Associate in Arts, Magna Cum Laude

Professional and civic activities

- Two term member AICPA Tax Legislation & Policy Committee (2001-2003) –activities included contribution in development of AICPA Tax Policy Concept Statement 2 – Guiding Principles for Tax Simplification and Tax Policy Concept Statement 3 – Guiding Principles for Tax Law Transparency.
- Battle Creek Community Foundation – Prior Board member, Treasurer & Chair of Finance Committee. Finance Committee had the responsibilities of oversight of investment policy, investment monitoring and establishment and monitoring of accounting policies and procedures and financial results for this \$100 million community foundation.
- Prior board representative on other community organizations including Goodwill Industries and Binder Park Zoological Society.

Adjunct Professor – Detail listing of courses instructed:

DePaul University

ACC – 568 Federal Taxation of Closely Held Corporations

Autumn 2009, 2010 & 2011

This graduate course's objective is to identify and analyze the federal income tax issues that arise in connection with the ownership and operation of a closely held corporation, focusing primarily on subchapter S corporations.

ACC – 565 Tax Accounting, Periods & Methods

Winter 2010, 2011 & 2012

This graduate course deals with federal income tax planning as to determination of the proper periods for reporting income and deductions, overall methods of tax accounting and special elections available to taxpayers. Topics include the installment method, accounting method changes, accrual method, cash method, FIFO, LIFO and accounting periods.

ACC – 551 Tax Treatment of Corporations and Partnerships

Autumn 2011

This graduate course covers the federal income tax treatment of corporations and partnerships. It includes ethics in tax practice and an exposure to estate and gift taxation. This course is a prerequisite for students in the M.S.T. program not having the equivalent undergraduate coursework in taxation.

ACC - 383 Tax Treatment of Corporations and Partnerships

Winter 2012

This undergraduate course is a continuation of Accounting 380. The course covers the tax aspects of corporations and partnerships, including formation, operations, and distributions, as well as specially taxed corporations, ethics in tax practice, and an introduction to estate and gift taxation.

Loyola University Chicago

ACC 328 – Concepts in Taxation (2 sections)

Spring 2009

This undergraduate course examines the fundamental concepts of the federal income tax structure and identifies the key issues that affect the taxation of individuals

ACC 403 – Federal Income Tax and Business Decisions

Fall 2009

This graduate course surveys the federal income tax, with an emphasis on fundamental concepts and rules, the key tax and non-tax consequences of operating a business in various organizational formats, and tax planning opportunities and problems. As a survey course, the course is not designed to provide the level of technical knowledge necessary for success on the CPA exam.