VITA

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ACADEMIC INTERESTS

Research: Primary - Taxation of entities
Secondary - Taxation of individuals; estates, gifts, and trusts

Teaching: Primary - Taxation of corporations; partnerships; estates and trusts
Secondary - Taxation of small businesses; individuals

EDUCATION

University of Nebraska-Lincoln	Ph.D., Accounting (Minor: Finance-Investments)	August, 1986
University of Missouri-Kansas City	M.S., Accounting	December, 1982
Central Missouri State University	B.S.B.A., Accounting	May, 1973

Dissertation: "*The Exclusion From Income of Scholarships and Fellowship Grants: An Empirical Investigation of Tax Court Determinations*"
Primary Advisor: Robert H. Michaelsen, Ph.D., CPA

PROFESSIONAL CERTIFICATION

Certified Public Accountant - Missouri (1981)

ACADEMIC EXPERIENCE

University of Missouri-Kansas City 1997-Present Professor - Accounting

University of Missouri-Kansas City	1989-1997	Associate Professor - Accounting
University of Missouri-Kansas City	1986-1989	Assistant Professor - Accounting
University of Nebraska-Lincoln	1984-1986	Instructor - Accounting (Doctoral Student)
University of Missouri-Kansas City Accounting	1982	Graduate Teaching Assistant - (Masters Student)

Courses Currently Taught :
Advanced Taxation (Undergraduate)
Introduction to Income Taxation (Graduate)
Tax Theory and Business Applications (Graduate)
Tax Accounting (Graduate)
Tax Research, Procedure, and Practice (Graduate)

PROFESSIONAL EXPERIENCE

G.F.& F. Enterprises Kansas City, Missouri	1979-1982	Controller
R.M. Garrison & Co., CPAs Kansas City, Missouri	1973-1979	Manager - Tax Department

RESEARCH

A. Published and Accepted Research

1. "Tax Planning and the Repeal of ITC," 18/3 *The Tax Adviser*, March, 1987, pp. 173-174.

2. "Staff Supervision and the Accountant," 164/2 *Journal of Accountancy*, August, 1987, pp. 138-140.

3. "The Tax Reform Act of 1986: Its Impact on the Agricultural Sector," (with Dennis R. Schmidt), 65/9 *TAXES--The Tax Magazine*, September, 1987, pp. 563-569 (cover and lead article).

4. "Later Actions Can Result in Loss of Special-Use Valuation Benefits," 16/3 *Taxation for Lawyers*, November/ December, 1987, pp. 180-183.

5. "How Bankruptcy Affects the Tax Aspects of Divorce," Prentice-Hall, Inc. *Tax Ideas*, January, 1988 (solicited manuscript).

6. "Later Actions Can Result in Loss of Special-Use Valuation Benefits," 40/1 *Taxation for Accountants*, January, 1988, pp. 38-41 (reprint with editorial changes of 4. above).

7. "Loss Deductions and the Abandonment of Partnership Interests," 5/3 *Journal of Taxation of Investments*, Spring, 1988, pp. 177-188.

8. "Families Continuing to Operate a Decedent's Farm or Business Can Reduce Estate Taxes Significantly," 1/4 *Small Business Taxation*, March/April, 1989, pp. 220-225 (solicited manuscript).

9. "An Examination of the Largay-Stickney Cash Flow Analysis of the W. T. Grant Company," 8 *Regional Business Review*, May, 1989, pp. 15-20.

10. "Symbolic Concept Acquisition: A New Approach to Determining Underlying Tax Law Constructs," (with Robert H. Michaelsen), 11/1 *The Journal of the American Taxation Association*, Fall, 1989, pp. 77-91.

11. "Family Partnerships May Reduce Tax Liability If Interests are Validly Transferred," 18/3 *Taxation for Lawyers*, November/December, 1989, pp. 138-142.

12. "Family Partnership May Reduce Tax Liability If Interests are Validly Transferred," 43/6 *Taxation for Accountants*, December, 1989, pp. 386-390 (reprint with editorial changes of 11. above).

13. "How Bankruptcy Affects the Tax Aspects of Divorce," Macmillan Information Company, Inc. (formerly Prentice-Hall, Inc.), *Tax Ideas*, January, 1990 (solicited manuscript; revision of 5. above for tax law changes).

14. "Imputing Interest on Equity Capital: Positions and Alternatives," 9 *Regional Business Review*, May, 1990, pp. 58-71.

15. "Symbolic Concept Acquisition: A Tax Law Application" (with Robert H. Michaelsen), *Pragmatica* (an inductive programming journal), December, 1990.

16. "How Bankruptcy Affects the Tax Aspects of Divorce," Warren, Gorham & Lamont, Inc. (formerly Macmillan Information Company, Inc.), *Tax Ideas*, January, 1991 (solicited manuscript; revision of 13. above for tax law changes).

17. "The Imputed Interest Rules and Debt Instruments" (with Jay R. Brown), 22/5 *The Tax Adviser*, May, 1991, pp. 321-326.

18. "An Analysis of Gender Issues and Service as Beta Alpha Psi Faculty Vice President" (with David W. Cornell), 2/1 *Accounting Enquiries*, February, 1992, pp. 368-386.

19. "How Bankruptcy Affects the Tax Aspects of Divorce," Warren, Gorham & Lamont, Inc. (formerly Macmillan Information Company, Inc.), *Tax Ideas*, June, 1992 (solicited manuscript; revision of 16. above for tax law changes).

20. "How Tax Reform Has Complicated AMT & ACE Calculations" (with Christ A. Mantis), 38/1 *National Public Accountant*, January, 1993, pp. 14-17, 46 (cover and lead article).

21. "The Limited Liability Company: When Is It the Right Choice?" (with Rita M. Cain), 11/4 *The Journal of State Taxation*, March, 1993, pp. 52-62.

22. "Home Office Deductions After Soliman" (with Rita M. Cain), 31/3 *American Business Law Journal*, November, 1993, pp. 397-415.

23. "RRA '93 Increases Benefits of Asset Expense Election," 51/6 *Taxation for Accountants*, December, 1993, pp.363-369.

24. "RRA '93 Increases Benefits of Asset Expense Election," 22/4 *Taxation for Lawyers*, January/February, 1994, pp. 235-241 (reprint with editorial changes of 23. above).

25. "Rejoinder: A Taxpayer's Home Is Not His Deduction" (with Rita M. Cain), 32/2 *American Business Law Journal*, December, 1994, pp. 301-309.

26. "How Bankruptcy Affects the Tax Aspects of Divorce," Warren, Gorham & Lamont, Inc. (formerly Macmillan Information Company, Inc.), *Tax Ideas*, January, 1995 (solicited manuscript; revision of 19. above for tax law changes).

27. "Filing Status of Unmarried Taxpayers Living as a Couple," 26/4 *The Tax Adviser*, April, 1995, pp. 236-240 (highlighted in *Journal of Accountancy*, April, 1995).

28. "The Soliman Decision: What is the Status of Your Home Office Deduction Now?" (with Rita M. Cain), 14 *Regional Business Review*, May, 1995, pp. 61-69.

29. "Tax Planning Strategies for Older Taxpayers," 55/5 *Taxation for Accountants*, November, 1995, pp. 260-268 (lead article).

30. "Tax Planning Strategies for Older Taxpayers," 24/4 *Taxation for Lawyers*, January/ February, 1996, pp. 203-211 (reprint with editorial changes of 29. above).

31. "How to Compare and Choose a Business Entity - Part I" (with Rita M. Cain), 9/*2 Small Business Controller*, Spring, 1996, pp. 13-20.

32. "How to Compare and Choose a Business Entity - Part II" (with Rita M. Cain), 9/*3 Small Business Controller*, Summer, 1996, pp. 18-22.

33. "IRS Decisions Enhance the Benefits of Limited Liability Companies" (with Rita M. Cain), 14 *Midwest Law Review*, Fall, 1996, pp. 31-41.

34. "A Close Look at the Small Business Job Protection Act of 1996" (with Rita M. Cain), 10/2 *Corporate Controller*, January/February, 1997, pp. 8-13 (solicited manuscript/lead article).

35. "'Check-the-Box' Rules for Entity Tax Classification Take Effect" (with Rita M. Cain), *Tax Ideas*, September, 1997, pp. 5181-5192.

36. "The Responsibilities and Obligations of the Tax Matters Partner," 29/6 *The Tax Adviser*, June, 1998, pp. 404-411 (highlighted in *Journal of Accountancy*, June, 1998).

37. "Election Eases Audit Adjustment Chore for Large Partnerships," 62/1 *Practical Tax Strategies (*formerly *Taxation for Accountants)*, January, 1999, pp. 27-32.

38. "Large Partnerships: Choosing the Election for Reporting of Audit Adjustments," *Tax Ideas*, Spring 1999, pp. 5407-5418.

39. "Federal Taxation of Gambling Enterprises on Native American Reservations," 18 *Regional Business Review*, May, 1999, pp. 87-99.

40. "Tax Planning for Armed Forces Personnel (Part I)," *The Tax Adviser*, 30/12 December, 1999, pp. 838-843 (highlighted in *Journal of Accountancy*, December, 1999).

41. "Tax Planning for Armed Forces Personnel (Part II)," *The Tax Adviser*, 31/1 January, 2000, pp. 44-47.

42. "A Sensible Approach to Marriage Penalty Relief" (with Brenda Schafer), 17/3 *EA (Enrolled Agents) Journal*, January/February, 2000, pp. 6-13 (cover article).

43. "Receive Substantiation When Giving Property to Charity," 65/6 *Practical Tax Strategies*, December 2000, pp. 324-330 (lead article).

44. "'Receive Substantiation When Giving Property to Charity," *Tax Ideas*, December , 2000 (reprint with editorial changes of 43. above).

45. "Gaming Activities Can Land a Tax Bill for Tax-Exempts," 67/1 *Practical Tax Strategies*, July 2001, pp. 23-28.

46. "Tax Incentives for Doing Business on Indian Reservations," 80/5 *TAXES-The Tax Magazine*, May 2002, pp. 39-44.

47. "Hold Onto Loss Deductions by Avoiding Wash-Sale Rules," 69/6 *Practical Tax Strategies*, December 2002, pp. 354-360.

48. "Use and Misuse of Individual Taxpayer Identification Numbers," 72/6 *Practical Tax Strategies*, June 2004, pp. 351-357.

49. "Political Partisanship Can Imperil Tax-Exempt Status," 73/1 *Practical Tax Strategies*, July 2004, pp. 20-25.

50. "Safe Harbor Allows Some Lobbying by Exempt Organizations," 73/2 *Practical Tax Strategies*, August 2004, pp. 99-106.

51. "Collection of State Excise Taxes on Native American Reservations," 23/3 *Journal of State Taxation*, Winter 2005, pp. 11-22.

52. "State Tax and Other Incentives for Motion Picture and Television Production," 15/3 *The Journal of Multistate Taxation and Incentives*, June 2005, pp. 30-41.

53. "New Regs. on Form W-4 Exemptions," 36/8 *The Tax Adviser* (Tax Clinic Section), August 2005, pp. 471-474.

54. "New Tax Law Changes the Rules for Donations of Automobiles" (with Richard Cummings), 75/11 *The CPA Journal*, November 2005, pp. 60-64.

55. "New Tax Credit for Alternative Fuel Vehicles," 54/3 *Oil, Gas and Energy Quarterly*, March 2006, pp. 431-448 (lead article).

B. Proceedings/Paper Presentations

1. "The Impact of the Tax Reform Act of 1986 on the Agricultural Sector" presented at the Sixty-second Annual Western Economic Association International Conference. Vancouver, British Columbia, Canada. July, 1987.

2. "Using Computer Induction to Analyze the Factors Affecting the Tax Status of Scholarship and Fellowship Grants" presented at the First Annual Ray Dein Accounting Colloquium. University of Nebraska-Lincoln. December, 1987.

3. "Determining the Taxability of Section 117 Grants Using a Rule-Based System" presented at the Second Annual Ray Dein Accounting Colloquium. University of Nebraska-Lincoln. September, 1988.

4. "Symbolic Concept Acquisition: A New Approach to Determining Scholarship or Fellowship Grants Status for Tax Purposes" (with Robert H. Michaelsen) presented at the Southwest Federation of Administrative Disciplines Annual Meeting. New Orleans, Louisiana. March, 1989.

5. "An Analysis of the Readability of Textbooks Used in Introductory Tax Courses" presented at the Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1989.

6. "A Comparison and Analysis of the Uniform CPA Examination Test Content and Tax Textbook Coverage" presented at the Third Annual Ray Dein Accounting Colloquium. University of Nebraska-Lincoln. September, 1989.

7. "A Current Analysis of the CPA Examination: Testing Tax Knowledge" presented at the Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1990.

8. "The CPA Examination: A Comparison of Test and Textbook Coverage of Tax Topics" presented at the Fourth Annual Ray Dein Accounting Colloquium. University of Nebraska-Lincoln. October, 1990.

9. "Teacher Classroom Behavior: Students' Perceptions Relating to Grade Versus Learning" (with David W. Cornell) presented at the Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. April, 1991.

10. "An Analysis of Gender Issues and Service as Beta Alpha Psi Faculty Vice-President" (with David W. Cornell) presented at the Canisius College Accounting Conference. Buffalo, New York. October, 1991. (Presenter: David W. Cornell)

11. "Gender Neutrality, Bias, and Contradiction in the Internal Revenue Code" presented at the Fifth Annual Ray Dein Accounting Colloquium. University of Nebraska-Lincoln. October, 1991.

12. "An Analysis of the Interaction Between Teacher Behaviors and Student Goals: Favorite vs. Least Favorite Instructor" (with David W. Cornell) presented at the Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1992.

13. "An Analysis of the Perceived Effect of Service as Beta Alpha Psi Faculty Vice-President on Evaluations of Academicians" (with David W. Cornell) presented at the American Accounting Association Midwest Regional Meeting. Indianapolis, Indiana. April, 1992.

14. "Student Opinions Regarding Teaching Practices: An Empirical Investigation of Affect on Grades and Learning" (with David W. Cornell) presented at the Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1993.

15. "Teaching Practices: Student Opinions Regarding Effect on Grades and Learning" presented at the Sixth Ray Dein Accounting Colloquium. University of Nebraska-Lincoln. September, 1993.

16. "The Marriage Penalty Revisited: Should the Two-Earner Deduction Be Reconsidered?" (with Rita M. Cain) presented at the Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1994.

17. "An Overview: Basic Concepts of Tax Administration in Developing Countries" presented at the Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1995.

18. "Choosing an Entity: Tax Considerations" (with Rita M. Cain) presented at the Midwest Business Administration Association - Midwest Academy of Legal Studies in Business Meeting. Chicago, Illinois. March, 1995.

19. "Qualifying as a Limited Liability Company Under Rev. Proc. 95-10" (with Rita M. Cain) presented at the Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1996.

20. "Tax Law Changes Affecting Small Business: the Small Business Job Protection Act of 1996" (with Rita M. Cain) presented at the Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1997.

21. "Barter Exchanges: Taxation of Noncash Transactions" presented at the American Accounting Association Midwest Regional Meeting. Chicago, Illinois. April, 1997.

22. "Federal Taxation of American Indians and Gambling Enterprises on Tribal Lands" presented at the American Accounting Association Midwest Regional Meeting. St. Louis, Missouri. April, 1998.

23. "Taxation of Barter Clubs and Barter Transactions" presented at the Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1999.

24. "State Taxation of American Indian Tribes Operating Gaming Facilities on Tribal Lands" presented at the American Accounting Association Midwest Regional Meeting. Minneapolis, Minnesota. April, 1999.

25. "Tribal Sovereignty and Federal Taxation" presented at the Midwest Business Administration Association - North American Accounting Society Meeting. Chicago, Illinois. March, 2000.

26. "Incidence of the Marriage Penalty and Recent Legislative Proposals" presented at the American Accounting Association Midwest Regional Meeting. Indianapolis, Indiana. April, 2000.

27. "State Tax Issues Regarding Gaming Facilities on Tribal Lands" presented at the Midwest Business Administration Association - North American Accounting Society Meeting. Chicago, Illinois. March, 2001.

28. "Web Site Construction Costs and Related Tax Issues" presented at the American Accounting Association Midwest Regional Meeting. St. Louis, Missouri. April, 2001.

29. "Federal Tax Issues Related to Creating an Internet Web Site" presented at the Midwest Business Administration Association - North American Accounting Society Meeting. Chicago, Illinois. March, 2002.

30. "Tax Issues Related to Sports Franchises" presented at the American Accounting Association Midwest Regional Meeting. Milwaukee, Wisconsin. April, 2002.

31. "Global Taxation: Proposals and Responses" presented at the Midwest Business Administration Association - North American Accounting Society Meeting. Chicago, Illinois. March, 2003.

32. "Finders Keepers: The Taxation of Treasure Trove" presented at the American Accounting Association Midwest Regional Meeting. St. Louis, Missouri. April, 2003.

33. "Tax Planning for Retirement Activities: Hobby vs. Business" (Amanda Haslag) presented at the Midwest Business Administration Association - North American Accounting Society Meeting. Chicago, Illinois. March, 2004.

34. "Selected Tax Issues Related to Collegiate and Professional Sports" presented at the American Accounting Association Midwest Regional Meeting. Kansas City, Missouri. March 2004.

35. "Effective Use of Education-Related Tax Benefits and Credits" (with Richard Cummings) presented at the American Accounting Association Midwest Regional Meeting. Kansas City, Missouri. March 2004.

36. "Tax Planning for Clean-Fuel and Electric Vehicles" (with Meghan Finucane and Kristen Whiteley) presented at the Midwest Business Administration Association - North American Accounting Society Meeting. Chicago, Illinois. March 2005.

37. "Donating Automobiles to Charities: An Update" (with Richard Cummings) presented at the American Accounting Association Midwest Regional Meeting. St. Louis, Missouri. April 2005.

38. "Effective Use of Education Benefits and Credits: Current Year Tax Planning" (with Richard Cummings) presented at the American Academy of Accounting and Finance Annual Meeting. St. Petersburg, Florida. December 2005. (sole presenter: Richard Cummings)

39. "Revised Ethic Rules and Outsourcing of Tax Return Preparation" presented at the Midwest Business Administration Association - North American Accounting Society Meeting. Chicago, Illinois. March 2006.

40. "Analysis of the Treasury Report on Return-Free Tax Systems" presented at the American Accounting Association Midwest Regional Meeting. Chicago, Illinois. March 2006.

C. Completed Manuscripts

1. "Tax Planning for Clients with Disabilities"

D. Work in Progress

1. "State and Local Income Taxation of Nonresident Professionals"

2. "Federal Tax Incentives for Film and Television Production"

3. "Federal Tax Issues Related to Community Property States"

4. "Review of Return-Free Tax Systems"

E. Book Chapter

1. "Comparing and Choosing a Business Entity," (with Rita M. Cain), *Controller's Business Advisor - 1997 Edition*, Stephen H. Collins (ed.), Warren, Gorham & Lamont, Inc., September, 1996 and updates to subsequent annual editions as needed.

F. Funded Research - Published

1. "The Shift in Federal Tax Burden onto the Middle Class." Commissioned by H&R Block, Inc. Released April, 1992.

G. Book Reviews - Published

1. Behrenfeld and Ranweiler. *AICPA's Tax Practice Management*. 1990 Edition. *The Journal of the American Taxation Association*. Fall, 1992.

2. Pope, Anderson, and Kramer. Prentice Hall's Federal Taxation 2004: Individuals. 2004 Edition. *Issues in Accounting Education*. November, 2003.

H. Faculty Research/Teaching Seminars (Bloch School)

1. "The Use of Discriminant Analysis as a Classification Scheme." May 1, 1991.

2. "Measuring Textbook Readability Using the Flesch Index." December 16, 1991.

3. "Strategies for Getting Published (with Joseph Singer and Arthur Williams)." January 27, 1993.

4. "Designing a Tax System for Developing Countries." April 12, 1993.

5. "Incubating, Nurturing, and Sustaining a Research Program (with Robert Herman)." October 26, 1993.

6. "The Teaching Exchange: Bloch's Excellent Teachers ." April 26, 2000.

7. "Federal Income Taxes and the Middle Class." April 19, 2001.

I. Book Reviews - Unpublished

1. Kramer and Phillips. *Prentice-Hall's Federal Taxation: Comprehensive Volume*. 1991 Edition.

2. Marshall, Misiewicz, and Parker. *Programmed Guide to Tax Research*. Fifth Edition.

3. Kramer and Phillips. *Prentice-Hall's Federal Taxation: Corporations, Partnerships, Estates, and Trusts*. 1993 Edition.

4. Kramer and Phillips. *Prentice-Hall's Federal Taxation: Corporations, Partnerships, Estates, and Trusts*. 1994 Edition.

5. Kramer and Phillips. *Prentice-Hall's Federal Taxation: Corporations, Partnerships, Estates, and Trusts*. 1996 Edition.

6. Pope, Kramer, and Phillips. *Prentice-Hall's Federal Taxation: Individuals*. 1997 Edition.

J. Significant Citations

1. Messier, W. F., Jr., and J. V. Hansen, "Inducing Rules for Judgment Modeling in Accounting: An Example Using Default and Bankruptcy Data," Working Paper, Fisher School of Accounting, University of Florida (March, 1987).

2. Messier, W. F., Jr. and J. V. Hansen, "Expert Systems in Auditing: The State of the Art," *Auditing: A Journal of Practice and Theory* (Fall, 1987), pp. 94-105.

Citing: Garrison, L.R., and R.H. Michaelsen, "Computer Induction: A New Approach to Determining Scholarship or Fellowship Grant Status for Tax Purposes," Working Paper, North Texas State University (October 1986).

3. Michaelsen, R. H., and W. F. Messier, "Expert Systems in Taxation," 8/2 *The Journal of the American Taxation Association* (Spring, 1987), pp. 7-21.

4. Parker, J. E. and R. M. Copeland, "Predictive Abilities of Three Modeling Procedures: Multiple Discriminant Analysis, Multivariate Probit Analysis, and Recursive Partitioning," Working Paper, School of Accountancy, University of Missouri- Columbia (October, 1987).

Citing: Garrison, L.R., and R.H. Michaelsen, "Computer Induction: A New Approach to Determining Scholarship or Fellowship Grant Status for Tax Purposes," Working Paper, North Texas State University (April 1987).

5. Kelly, D. H. and D. A. Ludtke, *Estate Planning for Farmers and Ranchers* (Shepard's/ McGraw-Hill Publishing Company, 1987 Supplement).

6. Kelly, S.J., K.A. Proctor, and S. D. S. Britton, "Agricultural Law: A Selected Bibliography, 1985-1992," 19 *William Mitchell Law Review* 481 (Spring, 1993).

Citing: Schmidt, D.R., and L.R. Garrison, "The Tax Reform Act of 1986: Its Impact on the Agricultural Sector," 65/9 *TAXES--The Tax Magazine* (September 1987), pp. 563-569.

7. Mohrweis, L. C. and J. J. Stern, "Tax-Audit Implications for Current and Recent Doctoral Students with Teaching or Research Grants," *Proceedings*, Midwest Regional Meeting of the American Accounting Association, St. Louis, Missouri (April, 1988).

Citing: Garrison, L.R., "The Exclusion From Income of Scholarships and Fellowships Grants: An Empirical Investigation of Tax Court Determinations," Doctoral Dissertation, School of Accountancy, University of Nebraska-Lincoln (April 1986).

8. Emley, C., "Restrictive Special-Use Regulations Invalidated Again," 40 *Taxation for Accountants* 219 (April, 1988).

Citing: Garrison, L.R., "Later Actions Can Result in Loss of Special-Use Valuation Benefits," 40/1 *Taxation for Accountants* (January, 1988), pp. 38-41.

9. Parker, J. E. and K. F. Abramowicz, "Predictive Abilities of Three Modeling Procedures," 11/1 *The Journal of the American Taxation Association* (Fall, 1989), pp. 37-53.

Citing: Garrison, L.R., and R.H. Michaelsen, "Symbolic Concept Acquisition: A New Approach to Determining Underlying Tax Constructs," 11/1 *The Journal of the American Taxation Association* (Fall 1989), pp. 77-91.

10. Smith, D., M. Ray and K. Farlow, "Intra-Family Transfers Continue to Provide Tax Saving Opportunities," 44 *Taxation for Accountants* 108 (February, 1990).

Citing: Garrison, L.R., "Family Partnerships May Reduce Tax Liability If Interests are Validly Transferred," 43/6 *Taxation for Accountants*, December, 1989, pp. 386-390.

11. Levin, M.A., "*Echols* and the Worthlessness of the Partnership Interest," 20 *Journal of Real Estate Taxation* 104 (Fall, 1992).

12. Williford, J.S., "New Ruling Clarifies the Tax Consequences of Abandoning a Partnership Interest," 11 *Journal of Partnership Taxation* 39 (Spring, 1994).

Citing: Garrison, L.R., "Loss Deductions and the Abandonment of Partnership Interests,"

5/3 *Journal of Taxation of Investments*, Spring, 1988, pp. 177-188.

13. Spudis, B. C., "Limited Liability Companies," *American Law Institute/American Bar Association Course of Study: Partnerships: UPA, ULPA, Taxation, Drafting, Securities, and Bankruptcy* (August 23, 1993).

14. Spudis, B. C., "Limited Liability Companies," *Practising Law Institute Tax Law and Estate Planning Course Handbook Series: Tax Law and Practice* (October/November, 1993).

15. "State Taxation: Unitary Developments," *Multistate Tax Commission Review* (April, 1994).

16. Sherrill, L. S., Jr., "Survey of Developments in North Carolina and the Fourth Circuit 1993: Corporate Law-Limited Liability Company Act," 72 *North Carolina Law Review* 1654 (September, 1994).

17. Yetmar, S. A., "LLCs & LLPs: A Selected Bibliography," *The Tax Adviser* (April 1997).

Citing: Cain, R.M. and L.R. Garrison, "The Limited Liability Company: When Is It the Right Choice?" 11/4 *The Journal of State Taxation* (March 1993), pp. 52-62.

18. Andres, D.K., "Business Provisions of RRA '93: Higher Rates But Some Benefits," 51 *Taxation for Accountants* 324 (December, 1993).

19. Campbell, A.D., "Hobby Activities Can Increase Tax Liability," 53 *Taxation for Accountants* 78 (August, 1994).

20. Holm, D.R., "Shifting Income Back to the Present Year Can Be Beneficial," 54 *Taxation for Accountants* 164 (March, 1995).

Citing: Garrison, L.R., "RRA '93 Increases Benefits of Asset Expense Election," 51/6 *Taxation for Accountants*, December, 1993, pp.363-369.

21. Danos, J. R., B. G. Danos, and M. R. Ballard, "Soliman v. Commissioner: The Wisdom(?) of 'Sound' Legal Analysis," *American Business Law Journal* (December, 1994).

22. Soscia, E. D., "Commissioner v. Soliman: The Final Word on Defining Principal Place of Business," 45 *The Catholic University Law Review* 275 (Fall, 1995).

23. Aldrich, L., "Rethinking the Home Office Deduction," 49 *Tax Lawyer* 383 (1996).

Citing: Cain, R.M. and L.R. Garrison, "Home Office Deductions After Soliman," 31/3 *American Business Law Journal* (November, 1993), pp. 397-415.

24. Manning, E. and L.M. Andress, "The 1996 Marginal Income Tax Rates: The Image and the Reality," 73 *Tax Notes* 13 (December 30, 1996).

25. Milani, K. and K.M. Misiewicz, "Tax Focus on America's Aging Population," 56 *Taxation for Accountants* 152 (March 1996).

Citing: Garrison, L.R., "Tax Planning Strategies for Older Taxpayers," 55/5 *Taxation for Accountants*, November, 1995, pp. 260-268.

26. Cohen, R. and S. B. Morris, "Tax Issues From 'Father Knows Best' to 'Heather Has Two Mommies'," 84 *Tax Notes* 9 (August 30, 1999).

Citing: Garrison, L.R., "Filing Status of Unmarried Taxpayers Living as a Couple," 26/4 *The Tax Adviser*, April, 1995, pp. 236-240 (highlighted in *Journal of Accountancy*, April, 1995).

27. "Tax Bibliographies; Tax Article Abstracts," 86 *Tax Notes* 87 (January 3, 2000).

Citing: Garrison, L.R., "Tax Planning for Armed Forces Personnel (Part I)," 30/12 *The Tax Adviser*, December 1999, pp. 838-843.

28. "Tax Bibliographies; Tax Article Abstracts," 86 *Tax Notes* 1253 (February 28, 2000).

Citing: Garrison, L.R., "Tax Planning for Armed Forces Personnel (Part II)," 31/1 *The Tax Adviser*, January 2000, pp. 44-47.

29. "National Center on Philanthropy and the Law's Nonprofit Legal Bibliography Project," 31 *The Exempt Organization Tax Review* 375 (February, 2001).

30. "Tax Bibliographies; Tax Article Abstracts," 90 *Tax Notes* 793 (February 5, 2001).

31. Shurtz, N., "Guides to Personal Finance and Investing," 28 *Estate Planning* 191 (April 2001).

Citing: Garrison, L.R., "Receive Substantiation When Giving Property to Charity," 65/6 *Practical Tax Strategies*, December 2000, pp. 324-330.

32. "Tax Bibliographies; Tax Article Abstracts," 93 *Tax Notes* 99 (October 1, 2001).

33. "Nonprofits Engaging in Gaming Can Trigger Numerous Taxes," 34 *The Exempt Organization Tax Review* 364 (November 2001).

Citing: Garrison, L.R., "Gaming Activities Can Land a Tax Bill for Tax-Exempts," 67/1 *Practical Tax Strategies*, July 2001, pp. 23-28.

34. "Tax Bibliographies; Tax Article Abstracts," 95 *Tax Notes* 1943 (June 24, 2002).

Citing: Garrison, L.R., "Tax Incentives for Doing Business on Indian Reservations," 80/5 *TAXES-The Tax Magazine*, May 2002, pp. 39-44.

35. "WG&L Journal Insights," 50 *Federal Taxes Weekly Alert* 24 (June 3, 2004).

36. Murphy, E., "IRS Offers Tips on Tax Withholding and Reporting Issues," 73/4 *Practical Tax Strategies*, November 2004.

37. "Tax Law Abstracts," 5 *LSN Tax Law Abstracts: Practitioner Series* 3 (January 21, 2005).

Citing: Garrison, L.R., "Use and Misuse of Individual Taxpayer Identification Numbers," 72/6 *Practical Tax Strategies*, June 2004, pp. 351-357.

38. "WG&L Journal Insights," 50 *Federal Taxes Weekly Alert* 32 (July 29, 2004).

39. "Tax Law Abstracts," 4 *LSN Tax Law Abstracts: Practitioner Series* 37 (October 1, 2004).

Citing: Garrison, L.R., "Safe Harbor Allows Some Lobbying by Exempt Organizations," 73/2 *Practical Tax Strategies*, August 2004, pp. 99-106.

K. Research Grants

1. "A Comparison and Analysis of the Uniform CPA Examination Test Content and Textbook Coverage," Rothschild Research Graduate Assistantship Grant. Funded 1989-90. $4,000.

2. "The CPA Examination: A Comparison of Test and Textbook Coverage of Tax Topics." Rothschild Research Graduate Assistantship Grant. Funded 1990-91. $4,000.

3. "The Tax-Exempt Status of Payments Made by Corporations to Not-For-Profit Organizations." Rothschild Research Graduate Assistantship Grant. Funded 1991-92. $4,000.

4. "Tax Administration in Developing and Emerging Countries." Kemper Summer Research Grant. Funded Summer 1992. $5,000.

5. Laura and Richard Cray Grant for Innovative Teaching (with J. Randall Gardner). Funded 1992-1993. $2,000.

6. Laura and Richard Cray Grant for Innovative Teaching (with L.E. Krueger and Sia Nassiripour). Funded 1994-1995. $2,000.

7. "The Middle Class Tax Burden." Bloch/Kemper Summer Research Grant. Funded Summer 2000. $5,000.

8. E-Commerce Tax Policy Project website (with Rita M. Cain). Bloch Endowment Grant. Funded Fall 2000. $10,000.

9. E-Commerce Tax Policy Project website (with Rita M. Cain). Bloch Endowment Grant. Funded Summer 2001. $10,000.

10. E-Commerce Tax Policy Project website (with Rita M. Cain). STAR – Stellar Teaching and Research Grant. Funded Summer 2004. $5,000.

11. E-Commerce Tax Policy Project website (with Rita M. Cain). STAR – Stellar Teaching and Research Grant. Funded Fall 2005. $5,000.

SERVICE ACTIVITIES

A. Speeches and Presentations

1. Speaker. Topic: "Recent Tax Changes Affecting Small Business - The Tax Reform Act of 1984," Small Business Center Seminar Series - Nebraska Business Development Center. Lincoln, Nebraska. November, 1984.

2. Instructor. Volunteer Income Tax Assistance Program - Internal Revenue Service. Kansas City, Missouri. January, 1987.

3. Speaker. Topic: "Tax Planning and the Tax Reform Act of 1986," Topeka (Ks.) Chapter of the Kansas Society of Medical Technologists. Topeka, Kansas. January, 1987.

4. Speaker. Topic: "Tax Changes and Planning," Small Business Accounting Seminar. Kansas City, Missouri. March, 1987.

5. Instructor. Volunteer Income Tax Assistance Program - Internal Revenue Service. Kansas City, Missouri. January, 1988.

6. Speaker. Topic: "How the Tax Reform Act of 1986 Affects Your 1987 Tax Return," A.T.& T./Town Pavilion Quality of Work Life Committee. Kansas City, Missouri. February, 1988.

7. Testimony before the Missouri House of Representatives Interim Committee on Environmental, Economic Development, and Revenue Issues. Kansas City, Missouri. November, 1988.

8. Instructor. Volunteer Income Tax Assistance Program - Internal Revenue Service. Kansas City, Missouri. January, 1989.

9. Instructor. Volunteer Income Tax Assistance Program - Internal Revenue Service. Kansas City, Missouri. January, 1993.

10. Speaker. Topic: "Educational Opportunities at UMKC and the Bloch School of Business." Local chapter of P.E.O. (a philanthropic, educational organization). Kansas City, Missouri. March, 1993.

11. Speaker. Topic: "Small Firm Tax Practice." Accounting Club/DeVry Institute of Technology. Kansas City, Missouri. April, 1993.

12. Panelist. Show: "Kansas City On-Line." Topic: "The Clinton Tax Plan." KYFC-TV (Channel 50). May 26, 1993.

13. Instructor. Volunteer Income Tax Assistance Program - Internal Revenue Service. Kansas City, Missouri. January, 1994.

14. Speaker. Topic: "The Revenue Reconciliation Act of 1993." Accounting Club/DeVry Institute of Technology. Kansas City, Missouri. January, 1994.

15. Instructor. Volunteer Income Tax Assistance Program - Internal Revenue Service. Kansas City, Missouri. January, 1995.

16. Instructor. Volunteer Income Tax Assistance Program - Internal Revenue Service. Kansas City, Missouri. January, 1996.

17. Instructor. Volunteer Income Tax Assistance Program - Internal Revenue Service. Kansas City, Missouri. January, 1997.

18. Instructor. Volunteer Income Tax Assistance Program - Internal Revenue Service. Kansas City, Missouri. January, 1998.

19. Instructor. Volunteer Income Tax Assistance Program - Internal Revenue Service. Kansas City, Missouri. January, 1999.

20. Instructor. Volunteer Income Tax Assistance Program - Internal Revenue Service. Kansas City, Missouri. January, 2000.

21. Instructor. Volunteer Income Tax Assistance Program - Internal Revenue Service. Kansas City, Missouri. January, 2001.

22. Instructor. Volunteer Income Tax Assistance Program - Internal Revenue Service. Kansas City, Missouri. January, 2002.

23. Instructor. Volunteer Income Tax Assistance Program - Internal Revenue Service. Kansas City, Missouri. January, 2003.

24. Speaker. Topic: "Options, Shelters, and the IRS" (with Lavern Krueger). Institute of Management Accountants-Kansas City Chapter. Kansas City, Missouri. March, 2003.

25. Instructor. Volunteer Income Tax Assistance Program - Internal Revenue Service. Kansas City, Missouri. January, 2004.

B. Professional Development

1. Participant - American Accounting Association Doctoral Consortium. Invitational 6-day consortium. Tahoe City, California. August, 1985.

2. Participant - American Accounting Association New Faculty Consortium. Invitational 3-day consortium. Arthur Andersen & Co. Center for Professional Education, St. Charles, Illinois. January, 1987.

3. Reviewer - Manuscript Review Committee. American Accounting Association Midwest Regional Meeting. St. Louis, Missouri. April, 1988.

4. Moderator - Section on Taxation: Investigation of Alternatives. American Accounting Association Midwest Regional Meeting. St. Louis, Missouri. April, 1988.

5. Participant - American Institute of Certified Public Accountants Graduate Tax Education Symposium. Invitational 2-day symposium. Denver, Colorado. June, 1988.

6. Participant - Association for University Business and Economic Research Annual Conference. 4-day conference. Indianapolis, Indiana. October, 1988.

7. Reviewer - Manuscript Review Committee. Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1989.

8. Moderator - Section on Accounting: Topics in Taxation. Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1989.

9. Reviewer - Manuscript Review Committee. American Accounting Association Midwest Regional Meeting. St. Louis, Missouri. April, 1989.

10. Moderator - Section on Accounting Education: Practitioner Concerns. American Accounting Association Midwest Regional Meeting. St. Louis, Missouri. April, 1989.

11. Reviewer - Manuscript Review Committee. American Accounting Association Midwest Regional Meeting. Chicago, Illinois. April, 1990.

12. Moderator - Section on Taxation: General Issues. American Accounting Association Midwest Regional Meeting. Chicago, Illinois. April, 1990.

13. Participant - American Institute of Certified Public Accountants Graduate Tax Education Symposium. Invitational 2-day symposium. Herndon, Virginia. June, 1990.

14. Reviewer - Manuscript Review Committee. Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. April, 1991.

15. Participant - Ernst & Young Professional Development Program for Tax Educators. Invitational 2-day symposium. Reston, Virginia. March, 1992.

16. Reviewer - Manuscript Review Committee. Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1992.

17. Moderator - Section on Accounting: Behavioral. Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1992.

18. Chairperson - Accounting Education Workshop: Accounting Curriculum Changes. Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1992.

19. Participant - KPMG Peat Marwick Regional Tax Seminar. Invitational 1-day symposium. Indianapolis, Indiana. April, 1992.

20. Discussant - Issues in Accounting Education/Auditing. Midwest Decision Science Institute Annual Meeting. Kansas City, Missouri. May, 1992.

21. Moderator - Issues in Accounting Education/Auditing. Midwest Decision Science Institute Annual Meeting. Kansas City, Missouri. May, 1992.

22. Reviewer - Manuscript Review Committee. Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1993.

23. Moderator - Section on Accounting: Tax. Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1993.

24. Reviewer - Manuscript Review Committee. American Accounting Association Annual Meeting. San Francisco, California. August, 1993.

25. Chair - Manuscript Review Committee (Taxation). American Accounting Association Midwest Regional Meeting. Omaha, Nebraska. April, 1994.

26. Moderator - Teaching and Curricula Section. American Accounting Association Midwest Regional Meeting. Omaha, Nebraska. April, 1994.

27. Reviewer - Manuscript Review Committee. Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1995.

28. Moderator - Section on Faculty. Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1995.

29. Reviewer - Manuscript Review Committee. American Accounting Association Midwest Regional Meeting. Dearborn, Michigan. April, 1995.

30. Moderator - Section on Tax: Current Issues. American Accounting Association Midwest Regional Meeting. Dearborn, Michigan. April, 1995.

31. Reviewer - Manuscript Review Committee. Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1996.

32. Moderator - Section on Education. Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1996.

33. Reviewer - Manuscript Review Committee. American Accounting Association Midwest Regional Meeting. Kansas City, Missouri. April, 1996.

34. Moderator - Section on Tax: Current Issues. American Accounting Association Midwest Regional Meeting. Kansas City, Missouri. April, 1996.

35. Moderator - Section on Issues in Tax Education. Missouri Association of Accounting Educators. Lake Ozark, Missouri. November, 1996.

36. Participant - Prentice Hall Tax Seminar for Educators. Invitational 2-day symposium. Kansas City, Missouri. February, 1997.

37. Reviewer - Manuscript Review Committee. Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1997.

38. Reviewer - Manuscript Review Committee (Teaching and Curriculum Section). American Accounting Association Midwest Regional Meeting. Chicago, Illinois. April, 1997.

39. Reviewer - Manuscript Review Committee (Taxation Section). American Accounting Association Midwest Regional Meeting. Chicago, Illinois. April, 1997.

40. Program Chair. Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1998.

41. Reviewer - Manuscript Review Committee (Taxation Section). American Accounting Association Midwest Regional Meeting. St. Louis, Missouri. April, 1998.

42. Participant - American Institute of Certified Public Accountants Tax Education Symposium. Invitational 2-day symposium. Las Vegas, Nevada. June, 1998.

43. Reviewer - Manuscript Review Committee. Midwest Business Administration Association - Midwest Accounting Society Meeting. Chicago, Illinois. March, 1999.

44. Reviewer - Manuscript Review Committee (Teaching and Curriculum Section). American Accounting Association Midwest Regional Meeting. Minneapolis, Minnesota. April, 1999.

45. Reviewer - Manuscript Review Committee (Taxation Section). American Accounting Association Midwest Regional Meeting. Minneapolis, Minnesota. April, 1999.

46. Reviewer - Manuscript Review Committee. Midwest Business Administration Association - North American Accounting Society Meeting. Chicago, Illinois. March, 2000.

47. Reviewer - Manuscript Review Committee (Taxation Section). American Accounting Association Midwest Regional Meeting. Indianapolis, Indiana. April, 2000.

48. Participant - American Institute of Certified Public Accountants Tax Education Symposium. Invitational 2-day symposium. Arlington, Virginia. June, 2000.

49. Reviewer - Manuscript Review Committee. Midwest Business Administration Association - North American Accounting Society Meeting. Chicago, Illinois. March, 2001.

50. Moderator - Section on Education. Midwest Business Administration Association-North American Accounting Society Meeting. Chicago, Illinois. March, 2001.

51. Reviewer - Manuscript Review Committee (Teaching and Curriculum Section). American Accounting Association Midwest Regional Meeting. St. Louis, Missouri. April, 2001.

52. Reviewer - Manuscript Review Committee. Midwest Business Administration Association - North American Accounting Society Meeting. Chicago, Illinois. March, 2002.

53. Moderator – Section on Education. Midwest Business Administration Association – North American Accounting Society Meeting. Chicago, Illinois. March, 2002.

54. Reviewer - Manuscript Review Committee (Teaching and Curriculum Section). American Accounting Association Midwest Regional Meeting. Milwaukee, Wisconsin. April, 2002.

55. Reviewer - Manuscript Review Committee (Taxation Section). American Accounting Association Midwest Regional Meeting. Milwaukee, Wisconsin. April, 2002.

56. Reviewer - Manuscript Review Committee. Midwest Business Administration Association - North American Accounting Society Meeting. Chicago, Illinois. March, 2003.

57. Panelist – Section on Accounting Curriculum. Midwest Business Administration Association - North American Accounting Society Meeting. Chicago, Illinois. March, 2003.

58. Moderator – Section on Accounting. Midwest Business Administration Association - North American Accounting Society Meeting. Chicago, Illinois. March, 2003.

59. Reviewer - Manuscript Review Committee (Teaching and Curriculum Section). American Accounting Association Midwest Regional Meeting. St. Louis, Missouri. April, 2003.

60. Reviewer - Manuscript Review Committee (Taxation Section). American Accounting Association Midwest Regional Meeting. St. Louis, Missouri. April, 2003.

61. Moderator – Section on Teaching and Curriculum. American Accounting Association Midwest Regional Meeting. St. Louis, Missouri. April, 2003.

62. Reviewer - Manuscript Review Committee. Midwest Business Administration Association - North American Accounting Society Meeting. Chicago, Illinois. March, 2004.

63. Moderator – Section on Auditing and Public Accounting. Midwest Business Administration Association - North American Accounting Society Meeting. Chicago, Illinois. March, 2005.

64. Reviewer – Manuscript Review Committee (Teaching and Curriculum Section). American Accounting Association Midwest Regional Meeting. St. Louis, Missouri. April, 2005.

65. Panelist – Section on Accounting Curriculum. Midwest Business Administration Association - North American Accounting Society Meeting. Chicago, Illinois. March, 2006.

66. Reviewer – Manuscript Review Committee (Accounting Section). American Accounting Association Midwest Regional Meeting. Chicago, Illinois. March, 2006.

67. Reviewer – Manuscript Review Committee (Teaching and Curriculum Section). American Accounting Association Midwest Regional Meeting. Chicago, Illinois. March, 2006.

68. Moderator – Section on International Accounting. American Accounting Association Midwest Regional Meeting. Chicago, Illinois. March, 2006.

C. Service to the University

1. Member – Chancellor's Promotion and Tenure Committee, 2003-Present.

2. Member - Social Science Institutional Review Board, 1995-2004.

3. Member - Committee of Graduate Officers, 1992-2003.

   a. Chair - Humanities and Social Science Subcommittee. 1996-2003.
      (Member: 1992-1995).

   b. Member - Distinguished Masters Thesis Awards Committee. 1996-2003.

4. Member - Graduate Student Fellowship and Awards Committee, 1992-2003.

5. Member - Faculty Choice Scholarship Committee, 1996-Present.

D. Service to the Bloch School

1. Chair - Research and Awards Committee, 1993-Present.

   a. Member - 1987-1992.

2. Member (Standing) - Promotion and Tenure Committee, 1996-Present.

3. Chair - Governance Committee, 2005-Present.

   a. Member – 1986-2005.

4. Member - AACSB Programs Committee, 2005-Present.

5. Graduate Officer, 1992-2003.

6. Chair - Grade Appeals Committee, 1991-2003.

   a. Member - 1986-1991.

7. Chair - Doctoral/Graduate Faculty Nominating Committee, 1992-2003.

   a. Member - 1990-1991.

8. Member – Planning and Resource Committee, 2002-2005.

9. Member - AACSB Reaccreditation and Strategy Committee, 2001-2002.

10. Member - Dean's Search Committee, 1999-2000; 2001-2002.

11. Member - UMKC Trustees' Faculty Fellowship Nominating Committee, 1999; 2002; 2005.

12. Member - Classroom Technology Committee, 1994.

13. Member - Strategic Planning Committee, 1994.

14. Chair - Faculty Performance Evaluation Committee (formerly Scholarship Committee), 1993-1995.
    a. Member - 1991-1993.

15. Member – Program Structure and Curriculum Committee, 1989

E. Service to the Department

1. Chair - David N. Lieberman Tax Research Fellowship Search Committee, 1988-Present.

2. Chair - Division of Accountancy Recruiting, Review, Screening, and Interviewing Committee, 1992-1993.

3. Member - Director of the Department of Accountancy Search Committee, 1997-1998; 2002-2003; 2003-2004.

4. Chair - Division of Accountancy Curriculum Committee, 1997-1998.

5. Faculty Vice-President - Beta Alpha Psi, 1989-1992.

   a. Superior Chapter, 1989-1990.
   b. Superior Chapter, 1990-1991.
   c. Superior Chapter, 1991-1992.

6. Faculty Advisor - Beta Alpha Psi, 1986-1989.

   a. Superior Chapter, 1986-1987.
   b. Superior Chapter, 1987-1988.
   c. Superior Chapter, 1988-1989.

F. Memberships and Service to the Profession

1. American Accounting Association

   a. Member - Nominations Committee, Midwest Region, 1999-2001.

   b. Member - Steering Committee, Midwest Region, 1996-1999.

   c. Member - Nominations Committee, Midwest Region, 1992-1993.

   d. Chair - Local Planning Committee, Midwest Regional Meeting, 1990-1991.

2. American Taxation Association

   a. Member - Committee on Relations with IRS and Treasury, 1990-1992, 1994-Present.

   b. Member - ATA/E&Y Graduate Tax Manuscript Award Committee, 1992-1993.

   c. Chair (Midwest) - Regional Meeting Committee, 1993-1994.

3. American Institute of Certified Public Accountants

4. Tax Division - American Institute of Certified Public Accountants

5. Missouri Society of Certified Public Accountants

6. North American Accounting Society (formerly Midwest Accounting Society)

   a. President, 1998-1999.

   b. President-Elect/Program Chair, 1997-1998.

   c. Vice President/Academic, 1996-1997.

   d. Board of Directors, 1990-1996.

7. Missouri Association of Accounting Educators

   a. President, 2004-2005.

   b. Vice-President/Program Chair, 2003-2004.

   c. Secretary, 2002-2003.

   d. Board of Directors, 2000-2002.

8. Beta Alpha Psi (National Honorary and Professional Fraternity in Accounting)

9. Beta Gamma Sigma (National Honorary Fraternity in Business)

G. Service to the Community

1. Member - Special Advisory Panel to the Jackson County Legislative Anti-Drug Committee, 1993.

HONORS AND AWARDS

1. Award for Excellence in Teaching. University of Nebraska. 1984-1985.

2. Chancellor's Special Scholarship Merit Increase Award. 1987.

3. Who's Who in the Midwest. 1988-1989.

4. Appointment to the University of Missouri-Kansas City Graduate Faculty. 1990-1994.

5. Arthur Andersen/Richard E. Claire Faculty Development Award (Beta Alpha Psi Outstanding Faculty Advisor). 1992.

6. Elmer F. Pierson Award for Outstanding Teaching. 1992.

7. Appointment to the University of Missouri-Kansas City Doctoral Faculty. 1995-Present.

8. Outstanding Educator of the Year. Missouri Society of Certified Public Accountants. 1999.

9. Who's Who Among America's Teachers. 2002, 2005.

10. Elmer F. Pierson Award for Outstanding Teaching, 2005.