CURRICULUM VITAE

ALAN D. CAMPBELL, Ph.D., CPA, CMA, Tax Court Bar
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EDUCATION

Ph.D. (Accounting) GPA 3.75
University of North Texas
August 13, 1988
Areas of Emphasis: Taxation and Petroleum Accounting
Dissertation: An Analysis of Smoothing of Proved Oil and Gas Reserve Quantities and an Analysis of Bias and Variability in Revisions of Previous Estimates of Proved Oil and Gas Reserve Quantities
Major Professor: Dr. Horace R. Brock

MBA (Business Administration) GPA 4.00
Arkansas State University
May 14, 1982

BS (Accounting) GPA 3.45
Arkansas State University
August 11, 1978

CERTIFICATION AND LICENSES

CPA (Arkansas) No. 2463, June 16, 1981
CPA (Florida) No.AC-0031774, January 4, 1999
Certified Management Accountant, No. 6122, February 1, 1987
United States Tax Court Bar, Tax Court Bar No. CA 0415, March 26, 1993

PUBLICATIONS

Articles

"Deferred Like-Kind Exchanges of Real Estate," *Practical Tax Strategies*, 97 (September 2016): 100-110.

"Calculating the Alternative Minimum Tax for Individuals," *Practical Tax Strategies*, 96 (June 2016): 249-259.

"An Overview of the Tax Treatment of Roth IRAs," *Practical Tax Strategies*, 96 (April 2016): 160-170. Co-author was Dena S. Mitchell.

"The Technical Termination of a Partnership," *Practical Tax Strategies*, 96 (March 2016): 113-122.

"Startup Costs: Book vs. Tax Treatment," *Journal of Accountancy*, 110 (November 2015): 54-56, 58-61. Co-author was Beverly J. Strachan.

"Tax Treatment of Employer-Provided Meals and Lodging," *Journal of Accountancy*, 220 (July 2015): 48-54. Co-author was Dena S Mitchell.

"Tax Aspects of Social Security Benefits," *Practical Tax Strategies*, 94 (June 2015) 244-254.

"Tax Considerations for Ministers," *The Tax Adviser*, 46 (June 2015): 440-446, 448-450, 452. Co-author was Jaela H. Robbins.

"The Exclusion for Meals and Lodging," *The Tax Adviser* 46 (April 2015): 286-292, 294, 296. Co-author was Dena S. Mitchell.

"Determining the Amount and Character of a Gain or Loss on Sale of Real Estate," *Practical Tax Strategies* 85 (August 2010): 73-81. Condensed version republished in the newsletter *Federal Taxes Weekly Alert*.

"Generational Revenue Analysis," *The CPA Journal* 71 (February 2001): 58-60.

> Cited in *Accounting and Financial Management: Developments in the International Hospitality Industry*, edited by Peter Harris and Marco Mongiello, Burlington, MA: Butterworth-Heinemann, an imprint of Elsevier, 2006. ISBN 13: 978-0-7506-6729-6; ISBN 10: 0-7506-6729-X.

"Expensing Election Offers Tax Savings for Small Businesses," *Taxation for Accountants* 55 (September 1995): 146-152.

"Tax Consequences of Discharge of Indebtedness," *The CPA Journal* 65 (August 1995): 38-41.

"Making the Self-Employment Tax More Equitable," *Tax Notes* 68 (July 31, 1995): 625-628.

> Cited in Alice G. Abreu, "Taxes, Power, and Personal Autonomy," *San Diego Law Review*, 33 (February 1996): 64-69.

> Cited in Willard B. Taylor "Payroll Taxes--Why Should We Care? What Should Be Done?" *Tax Notes*, (November 26, 2012): 983-996.

"Hobby Activities Can Increase Tax Liability," *Taxation for Accountants* 53 (August 1994): 78-85.

> Cited on page 892 of *J. K. Lasser's Your Income Tax*, Professional Edition, 2009. Hoboken, N. J. John Wiley & Sons, Inc., 2008. ISBN: 978-0470-28497-1; ISBN: 978-0132-09044-5.

"Calculating and Reducing the Self-Employment Tax for Farmers," *Taxes—The Tax Magazine* 71 (January 1993): 54-62. Reprinted by Commerce Clearing House in *CCH Business Strategies Reporter*.

"Accounting for Like-Kind Exchanges," *The National Public Accountant* 36 (August 1991): 36-41.

"The Deduction for One-Half of Self-Employment Taxes," *The Tax Adviser* 22 (July 1991): 415-421. Co-author was Rebecca C. Carr.

"Community Property and Estate Taxation of Life Insurance," *Trusts & Estates* 130 (June 1991): 20, 22, 24, 26, 28, 30-33.

"An Analysis of Bias and Reliability in Revisions of Previous Estimates of Proved Oil and Gas Reserve Quantity Information: An Update," *Journal of Petroleum Accounting* 7 (Spring 1988): 101-146.

> Cited in Stephen E. Kean, "SEC Reporting Restrictions in the Mining Industry: An Examination of the Modelling and Value-Relevance of Gold Resource Estimates," Doctoral Dissertation, University of Technology, Sydney, Australia, 2013.
>
> Cited in Marc Badia, "Probability Thresholds and Equity Values," Working Paper, Columbia University Center for International Business Education and Research, 2007.
>
> Cited in Charlotte J. Wright and Horace R. Brock, "Relevance Versus Reliability of Oil and Gas Reserve Quantity and Value Disclosures: The Results of Two Decades of Research," *Petroleum Accounting and Financial Management Journal*, Fall 1999.
>
> Cited in, Nasser A. Spear and Richard E. N. Lee "An Empirical Examination of the Reliability of Proved Reserve Quantity Date," *Petroleum Accounting and Financial Management Journal*, Summer 1999.
>
> Cited in Kevin T. Berry, Tanweer Hasan, and David O'Bryan, "Relative Information Content of Proven Reserves: The BOEs Revenue Versus BOEs Energy," *Journal of Energy Finance & Development*, Volume 3, Issue 1, 1998, pp. 1-11.

"The Monetary System, Taxation, and Publicans in the Time of Christ," *The Accounting Historians Journal* 13 (Fall 1986): 131-135.

Cited in R.H. Parker, "Selective Bibliography of Works on the History of Accounting: 1981-1987," *The Accounting Historians Journal*, Fall 1988, pp. 1-81.:

Cited in Bruce Bartlett, "Tax Policy and the Bible,"Tax Analysts, December 16, 2013. http://www.taxanalysts.com/www/features.nsf/Features/79B987F1111E293A85257C43005EEB11?OpenDocument

Cited in Geoffrey P. Miller, "Taxation in the Bible" Working Paper, New York University School of Law. To be published in *Oxford Encyclopedia of the Bible and Law*. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2178541##

"Minimizing the Self-Employment Tax," *The Tax Adviser* 17 (May 1986): 271-276.

"The Windfall Profit Tax--Excise Tax or Profits Tax?" *Journal of Petroleum Accounting* 4 (Spring 1985): 109-116.

"An Analysis of Bias and Reliability in Revisions of Previous Estimates of Proved Oil and Gas Reserve Quantity Information: Replication and Extension," *Journal of Petroleum Accounting* 3 (Summer 1984): 97-113.

Cited in Stephen E. Kean, “SEC Reporting Restrictions in the Mining Industry: An Examination of the Modelling and Value-Relevance of Gold Resource Estimates,” Doctoral Dissertation, University of Technology, Sydney, Australia, 2013.

Cited in Charlotte J. Wright and Horace R. Brock, "Relevance Versus Reliability of Oil and Gas Reserve Quantity and Value Disclosures: The Results of Two Decades of Research," *Petroleum Accounting and Financial Management Journal*, Fall 1999.

"Accounting for Development Costs Equalization in Unitizations," *Journal of Extractive Industries Accounting* 2 (Spring 1983): 107-114.

Books

Co-author of *2009 Federal Tax Course*. Chicago: CCH, a Wolters Kluwer business, 2008.

Co-author of *2008 Federal Tax Course*. Chicago: CCH, a Wolters Kluwer business, 2007.

Co-author of *2007 Federal Tax Course*. Chicago: CCH, a Wolters Kluwer business, 2006.

Editorial Staff of *2006 U. S. Master Accounting Guide*. Chicago: CCH, a Wolters Kluwer business, 2006.

Revision Editor of *CCH Financial and Estate Planning Guide*, 15th Edition. Chicago: CCH Incorporated, 2006.

Revision Editor of *CCH Financial and Estate Planning Guide*, 14th Edition. Chicago: CCH Incorporated, 2003.

Co-author of *Study Guide to Accompany Cost Accounting*, fifth edition by Barfield, Raiborn, and Kinney. Mason, Ohio: Thomson/South-Western, 2003, 483 pages.

Revision Editor of *CCH Financial and Estate Planning Guide*, 13th Edition. Chicago: CCH Incorporated, 2001, 983 pages.

Co-author of *Study Guide to Accompany Cost Accounting*, fourth edition by Barfield, Raiborn, and Kinney. Cincinnati: South-Western College Publishing Co., 2001, 509 pages.

Co-author of *Tax Strategies for the Self-Employed.* Chicago: CCH Incorporated, 2000, 467 pages.

Study Guide to Accompany Managerial Accounting, third edition by Raiborn, Barfield, and Kinney. Cincinnati: South-Western College Publishing, 1999, 368 pages.

Co-author of *Study Guide to Accompany Cost Accounting*, third edition by Barfield, Raiborn, and Kinney. Cincinnati: South-Western Publishing Co., 1997, 511 pages.

Study Guide to Accompany Managerial Accounting, second edition by Raiborn, Barfield, and Kinney. Minneapolis/St. Paul: West Publishing Company, 1996, 305 pages.

Study Guide to Accompany Managerial Accounting by Raiborn, Barfield, and Kinney. Minneapolis/St. Paul: West Publishing Company, 1993, 262 pages.

Co-editor of *Bibliography of Extractive Industries Accounting: 1960-1982*. Denton, Texas: Extractive Industries Accounting Research Institute, 1984, 142 pages.

Reviews

"Review of *HBJ Federal Tax Course, 1989*." *Journal of the American Taxation Association* 10 (Spring 1989): 105-106.

"Review of Current Literature." *Journal of Extractive Industries Accounting* 3 (Spring 1984): 167-169.

"Review of Current Literature." *Journal of Extractive Industries Accounting* 2 (Fall/Winter 1983): 137-139.

"Review of Current Literature." *Journal of Extractive Industries Accounting* 2 (Summer 1983): 143-144.

RESEARCH IN PROGRESS

"Understanding the Statutes of Limitations" with co-author Randi Myers. Plan to submit to *Practical Tax Strategies.*

"Tax Elections for Individuals, Part 1" with co-authors Kaye F. Sheridan and Dena S. Mitchell. Plan to submit to *The Tax Adviser*.

"Tax Elections for Individuals, Part 2" with co-authors Kaye F. Sheridan and Dena S. Mitchell. Plan to submit to *The Tax Adviser*.

ACADEMIC EXPERIENCE

Assistant Professor of Accounting
Stephen F. Austin State University
September 1, 2017, to Present
Teach ACC 231 Principles of Financial Accounting, ACC 343 Federal Income Tax, and ACC 511 Accounting for Management.

Associate Professor of Accounting
Troy University – Montgomery Campus
July 2007 to May 2017 (Retiring from this position as of June 1, 2017)
Granted Tenure Effective August 1, 2011
Taught ACT 2291 and ACT 2292 Principles of Accounting I and II, ACT 3395 Managerial/Cost Accounting I, ACT 4494 Income Tax Accounting I, ACT 6691 Managerial Accounting, ACT 6694 Income Tax Research, ACT 6699 Contemporary Issues in Accounting, ACT 6696 Accounting Information Systems. TAX 6686 Estate and Gift Taxation, TAX 6687 Tax Practice and Procedure, and TAX 6685 Taxation of Individuals, TAX 6688 Taxation of Corporations and Shareholders, TAX 6690 State and Local Taxation, ACT 6627 Federal Civil Tax Litigation and ACT 4451 Introduction to Taxation. I taught many of these courses online or Web enhanced.

Adjunct Professor of Accounting
Saint Leo University Center for Online Learning
February 1999 through October 2003.
Developed and taught courses on the Internet including ACC 201 and ACC 202 Principles of Accounting I and II, ACC 301 and ACC 302 Intermediate Accounting I and II, ACC 331 and ACC 332 Cost Accounting I and II, ACC 421 Individual Federal Income Taxes, and ACC 422 Corporate Federal Income Taxes.

Visiting Associate Professor of Accounting
University of Tampa
September 1997-May 1998
Taught ACC 202 Financial Accounting,
ACC 304 Cost Accounting, and
ACC 603 Management Accounting and Control

Associate Professor of Accounting
The University of Louisiana at Lafayette
(formerly known as The University of Southwestern Louisiana)
Taught Tax Accounting and Advanced Tax Accounting August 1994-May 1996

Associate Professor of Accounting
Arkansas State University
May 1993-May 1994

Assistant Professor of Accounting
Arkansas State University
Granted Tenure April 20, 1992
Taught Principles of Accounting II, Intermediate Accounting II, Managerial Accounting, Theory of Accounting, Tax Accounting I, Tax Accounting II, and Current Accounting Problems (MBA core course)
July 1987-May 1993

Teaching Fellow/Lecturer in Accounting
University of North Texas
Taught Principles of Accounting, Tax Research, and Federal Income Tax
July 1982-July 1983, September 1985-December 1986

Lecturer in Accounting
The University of Texas at Arlington
Taught Tax Planning and Decision Making
June 1984-May 1985

Research Associate
Extractive Industries Accounting Research Institute
University of North Texas
February 1983-May 1984

PROFESSIONAL EXPERIENCE

Part-time Self-Employed Consultant and Webinar Presenter
Nacogdoches, Texas
August 2017 to Present
Occasionally perform consulting work and present Webinars on tax topics

Part-time Self-Employed Writer and Consultant
Millbrook, Alabama
August 2007 to August 2017
Perform tax research services for individuals, businesses, and CPA firms

Self-Employed Writer and CPA
Brandon, Florida
February 1999 to July 2007
Perform quality assurance services for continuing professional education programs for Bisk-Education, Inc. Write ancillary materials for cost and managerial accounting textbooks for South-Western/Thomson Learning. Write and review ancillary materials for Prentice Hall. Write, edit, and reviews of books for CCH Incorporated.

Tax Manager
Gordon & Associates, CPAs, P.A.
Tampa, Florida
November 1998 to February 1999

Self-Employed in the Practice of Public Accounting
Dallas, Texas
June 1996-August 1997 and part time to November 1998

Staff Accountant
Frost and Company, CPAs
Little Rock, Arkansas
November 1978-December 1978

Staff Accountant
Melvin J. Stiefel, Jr., CPA
Tyler, Texas
January 1977-June 1977

PROFESSIONAL AND ACADEMIC MEMBERSHIPS

American Institute of Certified Public Accountants
Institute of Management Accountants
Institute of Certified Management Accountants

HONOR SOCIETIES

Phi Kappa Phi
Beta Gamma Sigma
Omicron Delta Epsilon

CPE COURSES

Ethics in Tax Practice: Florida. Bisk Education. Co-author.

Tax Law Changes 2004. Bisk Education. Contributing Author.

Form 1040: A Practical Guide. Bisk Education. Contributing Author.

Guide to Limited Liability Companies. Bisk Education. Contributing Author.

Strategies for Reducing the Self-Employment Tax. CCH Incorporated.

CPE PRESENTATIONS

"The Exclusion for Meals and Lodging," Florida Institute of Certified Public Accountants, Fort Lauderdale, Florida, September 28, 2016.

"Advanced Election Considerations for Form 1040," Florida Institute of Certified Public Accountants, Fort Lauderdale, Florida, November 22, 2013.

"Top 10 Concerns in Preparation of Form 1040," Florida Institute of Certified Public Accountants, Fort Lauderdale, Florida, December 7, 2012.

"Determining and Increasing Customer Profitability and Lifetime Value," Teleconference, Lorman Education Services, November 8, 2012.

"Tax Planning for Millionaires," Florida Institute of Certified Public Accountants, Lake Buena Vista, Florida, November 5, 2010.

"Increasing the Lifetime Value of a Customer," Florida Institute of Certified Public Accountants, Fort Lauderdale, Florida, October 1, 2010.

"Increasing the Lifetime Value of a Customer," Florida Institute of Certified Public Accountants, Tampa, Florida, June 25, 2010.

"High Net Worth Individuals/Passive Losses," Florida Institute of Certified Public Accountants, Orlando, Florida, November 2009.

"Tax Aspects of Social Security Benefits," Florida Institute of Certified Public Accountants, Fort Lauderdale, Florida, 2009.

"Tax Aspects of Social Security Benefits," Florida Institute of Certified Public Accountants, Orlando, Florida, 2009.

"Self-Employment Tax Update," Miracle Strip Chapter of the Florida Institute of Certified Public Accountants, Panama City, Florida, October 28, 2008.

"Essentials of Estate Planning," Florida Institute of Certified Public Accountants, Fort Lauderdale, Florida, September 20, 2007.

“Essentials of Estate Planning,” Florida Institute of Certified Public Accountants, Orlando, Florida, May 31, 2007.

“Tax Pros & Cons of Entity Choice,” Florida Institute of Certified Public Accountants, Fort Lauderdale, Florida, September 18, 2003.

“Tax Pros & Cons of Entity Choice,” Florida Institute of Certified Public Accountants, Fort Lauderdale, Florida, Orlando, Florida, June 12, 2003.

“Income Taxation of Estates and Trusts,” AICPA/PDI, Morrisville, North Carolina, December 17, 2002.

"Financial and Tax Planning for High Income Clients," AICPA/PDI, Louisville, Kentucky, December 13, 2002.

"Payroll Taxes and 1099s: Everything You Need to Know," AICPA/PDI, Casper, Wyoming, December 9, 2002.

"AICPA's Top 2002 Tax Savers for Individuals," AICPA/PDI, St. Louis, Missouri, November 12, 2002.

"Payroll Taxes and 1099s: Everything You Need to Know," AICPA/PDI, St. Louis, Missouri, November 11, 2002.

"Financial and Tax Planning for High Income Clients," AICPA/PDI, Dallas, Texas, November 7, 2002.

"Tax Consequences of the Purchase and Sale of a Business," AICPA/PDI, Denver, Colorado, October 22, 2002.

"Strategies for Reducing the Self-Employment Tax," West Coast Chapter of the Florida Institute of Certified Public Accountants, Tampa, Florida, October 17, 2002.

"Estate Planning for Small Business," West Coast Chapter of the Florida Institute of Certified Public Accountants, Tampa, Florida, October 17, 2002.

“Using the Internet in a Tax Practice,” Florida Institute of Certified Public Accountants, Orlando, Florida, November 8, 2001.

“Income Taxation of Estates and Trusts,” AICPA/PDI, Louisville, Kentucky, October 29, 2001.

VIDEOS

“Individual Taxation,” HotSpots™ Videos, Bisk CPA Review, Bisk Education, Inc., March 2002.

“Gross Income, Tax Liabilities & Credits,” HotSpots™ Videos, Bisk CPA Review, Bisk Education, Inc., March 2002.

SERVICE ACTIVITIES

Serve as co-sponsor of the Beta Alpha Psi chapter at Stephen F. Austin State University

Served on the advisory council for a business and finance academy for area high school students through the Montgomery Chamber of Commerce

Served as a neighborhood volunteer for the Leukemia and Lymphoma Society

Served on the Budget and Allocation Committee of the River Region United Way

Served on the Employee Benefits Conference Committee of the Florida Institute of Certified Public Accountants.

Served on the Florida Institute on Federal Taxation Conference Planning Committee of the Florida Institute of Certified Public Accountants.

Served on the Accounting Shows Committee of the Florida Institute of Certified Public Accountants

Served as a discussant at the 2005 Annual Meeting of the American Accounting Association.

Served as faculty advisor to The Student Accounting Society at the University of Tampa

Served on the College of Business Curriculum Committee at the University of Tampa

Served on the University Advising Committee at the University of Tampa

Served on the College of Business Outcomes and Assessment Committee at the University of Southwestern Louisiana

Served as faculty advisor to the Arthur Andersen Tax Challenge Team at the University of Southwestern Louisiana

Served as Chair of the Graduate Curriculum Committee in the College of Business at Arkansas State University

Served as Secretary of the Faculty Senate at Arkansas State University

Served as a member of the Faculty Senate at Arkansas State University

Served on the Social Committee in the College of Business at Arkansas State University

Served on the AACSB Committee in the College of Business at Arkansas State University

Served as a reviewer for the 1991 meeting of the American Accounting Association, Southwest Region

Served as a discussant at the 1991 meeting of the American Accounting Association, Southwest Region

Served on the Research and Service Committee in the College of Business at Arkansas State University

Served as faculty advisor to the Accounting Club at Arkansas State University