

University of Miami  
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<b>Current Academic Rank:</b>	Associate Professor
<b>Primary Department:</b>	Accounting
<b>Secondary or Joint Appointments:</b>	None
<b>Citizenship:</b>	United States of America

## HIGHER EDUCATION

### **Institutional**

Ph.D. in Interdepartmental Studies in Business (accounting),  
University of Miami, Coral Gables, Florida, 1981

M.B.A. with concentration in accounting, University of Miami, 1975

B.B.A. with major in accounting, University of Miami, 1973 (cum laude)

### **Certification, licensure**

Certified Public Accountant, Florida, 1975 – present

## EXPERIENCE

### **Academic**

University of Miami, Coral Gables, Florida

Associate Professor of Accounting, 1991 - present (tenured June 1991)

Assistant Professor of Accounting, 1985 - 1991

Visiting, 1983 - 1985

California State University, Hayward, California

Associate Professor of Accounting, 1982 - 1983

University of Hawaii at Manoa, Honolulu, Hawaii

Assistant Professor of Accounting, 1979 - 1982

### **Non-Academic**

Arthur Young & Company CPA, Honolulu, Hawaii

Tax Consultant, 1982

Cordis Corporation, Miami, Florida

Accountant, International Division, 1975-1976

General Development Corporation, Miami, Florida

Financial Analyst, 1973-1974

**PUBLICATIONS****Books Published**

- Dennis-Escoffier, S. and K. A. Fortin, *Taxation for Decision Makers*, 2020 edition, John Wiley & Sons.
- Dennis-Escoffier, S. and K. A. Fortin, *Taxation for Decision Makers*, 2019 edition, John Wiley & Sons.
- Dennis-Escoffier, S. and K. A. Fortin, *Taxation for Decision Makers*, 2018 edition, John Wiley & Sons.
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- Dennis-Escoffier, S. and K. A. Fortin, *Taxation for Decision Makers*, 2015 edition, Wiley Custom.
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- Escoffier, M.R. and S. Dennis-Escoffier, *Restaurant Operations and Controls: A Practical Guide*, Prentice-Hall, 1986.

**Juried or Refereed Journal Articles**

- Dennis-Escoffier, S., O. Quintana, and C. Ortiz, "Are you eligible? Small businesses offset cost of health insurance premiums with tax credits." *MGMA Connection*, Vol. 15, No 3, 36-41, April 2015.
- Dennis-Escoffier, S., O. Quintana, and C. Ortiz, "Feeling the pinch: Changes to the 2013 tax law affect professionals and practices" *MGMA Connection*, Vol. 14, No. 2, 24, 49-54, February 2014.
- Dennis-Escoffier, S., O. Quintana, and C. Ortiz, "What Tax Provisions in the Health Care Reform Act Mean to You," *MGMA Connection*, Vol.11, No. 2, 38-41, February 2011.
- Collins, J.A. and S. Dennis-Escoffier, "FSA Reimbursements for Nonprescriptive Drugs," *Strategic Finance*, 14-16, 61, December 2010.
- Collins, J.A. and S. Dennis-Escoffier, "Higher Employment Taxes on the Horizon for S Corporations," *Strategic Finance*, 15-16, October 2010.
- Dennis-Escoffier, S. and J. T. Rubin "CPA Exam Aligns with Model Tax Curriculum," *The Tax Adviser*, Vol. 40, No. 11, 785-787, November 2009
- Dennis-Escoffier, S., B. Kern, and S. Rhoades-Catanach, "The Revised Model Tax Curriculum," *Issues in Accounting Education*, Vol. 24, No. 2, 141-156, May 2009.
- Dennis-Escoffier, S. and J. T. Rubin "Curriculum Tools for Tax Educators," *The Tax Adviser*, Vol. 39, No. 2, 110-114, February 2008.
- Dennis-Escoffier, S., "Tax Planning Opportunities for U.S. Taxpayers Working Abroad," *Practical Tax Strategies*, Vol. 78, No. 1, 12-25, January 2007.
- Dennis-Escoffier, S., "Navigate the Maze for Job-Related Education Deductions," *Practical Tax Strategies*, Vol. 75, No. 6, 324-337, December 2005.
- Kern, B.B. and S. Dennis-Escoffier, "Current Status of the Tax Curriculum in Accounting Programs," *The Tax Adviser*, Vol. 35, No. 11, 712-714, November 2004.
- Dennis-Escoffier, S. and L.C. Phillips, "The IRS War Against Tax Shelters Leads to Revision of the Corporate Income Tax Return," *The Journal of Corporate Transactions*, Vol. 2, No. 6, 25-34, August-September 2004.
- Dennis-Escoffier, S. and O. Quintana, "Tax savings for your practice: New tax law accelerates depreciation write-off," *MGMA Connection*, Vol. 4, No. 4, 46-49, April 2004.
- Dennis-Escoffier, S., T. Purcell, J. Rubin, and J. Totten, "Preparing Students for the New CPA Examination," *The Tax Adviser*, Vol. 34, No. 2, 108-110, February 2003.
- Dennis-Escoffier, S., "The New Uniform CPA Examination" *The Tax Adviser*, Vol. 32, No. 11, 785-789, November 2001.
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- Dennis-Escoffier, S. and L.C. Phillips, "Educational Assistance Programs Need to be Reexamined," *Taxes*, Vol. 74, No. 9, 523-533, September 1996.
- Dennis-Escoffier, S. and P. Munter, "How Tax and Financial Reporting for Intangible Assets Changes under New Law," *The Journal of Corporate Accounting & Finance*, Vol. 5, No. 3, 307-313, Spring 1994.
- O'Neil, C.J. and S. Dennis-Escoffier, "S Corporations Built-in Gains Tax," *The Tax Adviser*, Vol. 24, No. 9, 593-607, September 1993.
- O'Neil, C.J., S. Dennis-Escoffier, and E.R. Gray, "When Will the IRS Grant Relief for an Inadvertent Termination of an S Corporation Election?" *Taxes*, Vol. 70, No. 7, 441-458, July 1992. Reprinted in *Business Strategies*, September 1992.
- Sacasas, R., P. Munter, and S. Dennis-Escoffier, "*Maislin* and Motor Carrier's Income Taxes," *Transportation Practitioners Journal*, Vol. 59, No. 4, 359-365, Summer 1992. Reprinted in *Public Utilities Law Anthology*, v. XVI part I, June 1993.
- O'Neil, C.J. and S. Dennis-Escoffier, "Revised Proposed Regulations Clarify the One Class of Stock Rules," *The Tax Adviser*, Vol. 23, No. 1, 3-11, January 1992.
- Fortin, K.A. and S. Dennis-Escoffier, "Passive Loss Regulations Defining Trade or Business Activities Provide Planning Opportunities," *The Tax Adviser*, Vol. 21, No. 5, 263-279, May 1990.
- Fortin, K.A. and S. Dennis-Escoffier, "Avoiding Wash Sale Treatment on Options," *The Journal of Taxation of Investments*, Vol. 7, No. 2, 114-124, Winter 1990.
- Fortin, K.A. and S. Dennis-Escoffier, "New Passive Activity Regulations Affect S Corporations and Their Shareholders," *S Corporations: The Journal of Tax, Legal & Business Strategies*, Vol. 2, No. 3, 247-259, Autumn 1989.
- Fortin, K.A. and S. Dennis-Escoffier, "Supreme Court Boots Dividend Treatment in Reorganizations," *Taxes*, Vol. 67, No. 6, 402-408, June 1989.
- Dennis-Escoffier, S., "An Analysis of Factors Affecting the Recovery of Litigation Costs in Tax Cases" *Taxes*, Vol. 67, No. 5, 317-323, May 1989. Reprinted in AICPA-University of Illinois National Tax Education program materials, 1989.
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- Fortin, K.A. and S. Dennis-Escoffier, "Telecommuting Adds a New Dimension to Office in the Home," *The Woman CPA*, Vol. 48, No. 4, 21-25, October 1986.
- Fortin, K.A. and S. Dennis-Escoffier, "Telecommuters Can Qualify for Tax Breaks," *Journal of Systems Management*, Vol. 37, No. 7, 30-36, July 1986.
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Dennis-Escoffier, S., "Chapter 3: Computer Presentations on a TV/VCR" in *Methods, Topics, and Issues in Tax Education: A Year 2001 Perspective*, edited by J.A. Meade, American Taxation Association, 2001.

Fortin, K.A. and S. Dennis-Escoffier, editors, *Fundamentals of Individual and Entity Taxation*, 2000 edition, Dame Thomson Learning. Also authored or co-authored seven chapters in this book.

Fortin, K.A. and S. Dennis-Escoffier, editors, *Fundamentals of Individual and Entity Taxation*, 1999 edition, Dame Publications. Also authored or co-authored seven chapters in this book.

Fortin, K.A. and S. Dennis-Escoffier, editors, *Fundamentals of Individual and Entity Taxation*, 1998 edition, Dame Publications. Also authored or co-authored five chapters in this book.

Fortin, K.A. and S. Dennis-Escoffier, editors, *Dame Publications' Federal Taxation—Individual*, 1997 edition, Dame Publications. Also authored or co-authored two chapters in this book.

Fortin, K.A. and S. Dennis-Escoffier, editors, *Dame Publications' Federal Taxation—Individual*, 1996 edition, Dame Publications. Also authored or co-authored two chapters in this book.

Dennis-Escoffier, S., “Chapter 1: Tax Research” in *Dame Publications' Federal Taxation—Corporations, Partnership, Gifts, Estates and Trusts*, Dame Publications, 1995 edition, 1996 edition, and 1997 edition.

Dennis-Escoffier, S., “Income Tax Considerations” in *Implementing Activity Based Costing*, edited by F. Collins, Executive Enterprises Publications, 1991.

### **Other Works and Publications**

Dennis-Escoffier, S., “Excluding employer-provided meals” *The Journal of Corporate Accounting & Finance*, Vol. 30, No. 4, 116-120, October 2019.

Dennis-Escoffier, S., “IRS Clarifies Disallowance of Employee Parking Expenses,” *The Journal of Corporate Accounting & Finance*, Vol. 30, No. 1, 175-181, January 2019.

Dennis-Escoffier, S., “Impact of Supreme Court’s Decision in Wayfair,” *The Journal of Corporate Accounting & Finance*, Vol. 29, No. 4, 71-75, October 2018.

Dennis-Escoffier, S., “New Executive Compensation rules,” *The Journal of Corporate Accounting & Finance*, Vol. 29, No. 4, 76-81, October 2018.

Dennis-Escoffier, S., “IRS Issues Guidance for Small Employer HRAs,” *The Journal of Corporate Accounting & Finance*, Vol. 29, No. 3, 117-122, July 2018.

Dennis-Escoffier, S., “New Tax Law Allows 100% Depreciation,” *The Journal of Corporate Accounting & Finance*, Vol. 29, No. 2, 169-174, April 2018.

Dennis-Escoffier, S., “Tax Relief Provisions for Disaster Losses,” *The Journal of Corporate Accounting & Finance*, Vol. 29, No. 2, 167-173, January 2018.

Dennis-Escoffier, S., “Preserving Tax-Free Treatment of Employee Parking Benefits,” *The Journal of Corporate Accounting & Finance*, Vol. 28, No. 6, 62-65, September/October 2017.

Dennis-Escoffier, S., “Third Circuit Reverses Tax Court on All-Events Test for Customer Rewards,” *The Journal of Corporate Accounting & Finance*, Vol. 28, No. 5, 69-72, July/August 2017.

Dennis-Escoffier, S., “Tax Court Applies Independent Investor Test to Compensation,” *The Journal of Corporate Accounting & Finance*, Vol. 28, No. 4, 82-86, May/June 2017.

Dennis-Escoffier, S., “Final Regulations on Software Development Qualifying for Research Tax Credit,” *The Journal of Corporate Accounting & Finance*, Vol. 28, No. 3, 93-97, March/April 2017.

- Dennis-Escoffier, S., "Startups Can Use Research Credit to Offset Payroll Taxes," *The Journal of Corporate Accounting & Finance*, Vol. 28, No. 2, 108-111, January/February 2017.
- Dennis-Escoffier, S., "Wellness Program Incentives May Be Taxable," *The Journal of Corporate Accounting & Finance*, Vol. 28, No. 1, 107-110, November/December 2016.
- Dennis-Escoffier, S., "Final Regulations Address Limits on Transfer of Built-in Losses," *The Journal of Corporate Accounting & Finance*, Vol. 27, No. 6, 107-114, September/October 2016.
- Dennis-Escoffier, S., "Contributing Unused Vacation to a 401(k) or HRA," *The Journal of Corporate Accounting & Finance*, Vol. 27, No. 5, 87-90, July/August 2016.
- Dennis-Escoffier, S., "Enhanced Depreciation Provisions Extended," *The Journal of Corporate Accounting & Finance*, Vol. 27, No. 4, 85-90, May/June 2016.
- Dennis-Escoffier, S., "Employee or Independent Contractor," *The Journal of Corporate Accounting & Finance*, Vol. 27, No. 3, 101-104, March/April 2016.
- Dennis-Escoffier, S., "IRS Issues Regulations on Domestic Production Activities Deduction," *The Journal of Corporate Accounting & Finance*, Vol. 27, No. 2, 117-120, January/February 2016.
- Dennis-Escoffier, S., "Effect of Health FSA Carryovers on HSAs," *The Journal of Corporate Accounting & Finance*, Vol. 27, No. 1, 103-108, November/December 2015.
- Dennis-Escoffier, S., "IRS Issues Regulations on Performance-Based Compensation Exception," *The Journal of Corporate Accounting & Finance*, Vol. 26, No. 6, 111-114, September/October 2015.
- Dennis-Escoffier, S., "Surprises on Tax Treatment of Scholarships," *The Journal of Corporate Accounting & Finance*, Vol. 26, No. 5, 115-120, July/August 2015.
- Dennis-Escoffier, S., "When Is Revenue From the Sale of Gift Cards Taxed?" *The Journal of Corporate Accounting & Finance*, Vol. 26, No. 4, 121-125, May/June 2015.
- Dennis-Escoffier, S., "IRS Finalizes rules for Local Lodging Expenses," *The Journal of Corporate Accounting & Finance*, Vol. 26, No.3, 53-56, March/April 2015.
- Dennis-Escoffier, S., "Final Regulations Address Limits on Transfer of Built-in Losses," *The Journal of Corporate Accounting & Finance*, Vol. 26, No. 2, 83-87, January/February 2015.
- Dennis-Escoffier, S., "Simplified Research Credit Can Now Be Elected on Amended Tax Returns," *The Journal of Corporate Accounting & Finance*, Vol. 26, No. 1, 77-79, November/December 2014.
- Dennis-Escoffier, S., "IRS Changes Foreign Housing Exclusion for Some High-Cost Locations," *The Journal of Corporate Accounting & Finance*, Vol. 25, No. 6, 81-84, September/October 2014.

- Dennis-Escoffier, S., "IRS Issues Final Regulations on Substantial Risk of Forfeiture," *The Journal of Corporate Accounting & Finance*, Vol. 25, No. 5, 87-90, July/August 2014.
- Dennis-Escoffier, S., "IRS Modified Use-It-or-Lose-It Rule for FSAs," *The Journal of Corporate Accounting & Finance*, Vol. 25, No. 4, 91-95, May/June 2014.
- Dennis-Escoffier, S., "Final Regulations Clarify Deduction Limit for Meals in Multiparty Arrangements," *The Journal of Corporate Accounting & Finance*, Vol. 25, No.3, 81-84, March/April 2014.
- Dennis-Escoffier, S., "IRS Issues Final Regulations on Repair and Capitalization Rules," *The Journal of Corporate Accounting & Finance*, Vol. 25, No. 2, 85-88, January/February 2014.
- Dennis-Escoffier, S., "Final Regulations Issued on Wellness Programs," *The Journal of Corporate Accounting & Finance*, Vol. 25, No. 1, 83-88, November/December 2013.
- Dennis-Escoffier, S., "U.S. Senate Approves Internet Sales Tax Act," *The Journal of Corporate Accounting & Finance*, Vol. 24, No. 6, 83-88, September/October 2013.
- Dennis-Escoffier, S., "Claiming Unused AMT Credits in Lieu of Bonus Depreciation," *The Journal of Corporate Accounting & Finance*, Vol. 24, No. 5, 95-97, July/August 2013.
- Dennis-Escoffier, S., "IRS Finalizes Deduction Limits for Corporate Jets," *The Journal of Corporate Accounting & Finance*, Vol. 24, No. 4, 97-104, May/June 2013.
- Dennis-Escoffier, S., "Tax Implications of Casualty Losses," *The Journal of Corporate Accounting & Finance*, Vol. 24, No. 3, 83-86, March/April 2013.
- Dennis-Escoffier, S., "IRS Issues Ruling on Wages Recharacterized as Nontaxable Reimbursements," *The Journal of Corporate Accounting & Finance*, Vol. 24, No. 2, 87-90, January/February 2013.
- Dennis-Escoffier, S., "IRS Liberalizes Rules for Local Lodging," *The Journal of Corporate Accounting & Finance*, Vol. 24, No. 1, 101-103, November/December 2012.
- Dennis-Escoffier, S., "Regulations on Repair and Capitalization Rules—Part II," *The Journal of Corporate Accounting & Finance*, Vol. 23, No. 6, 87-91, September/October 2012.
- Dennis-Escoffier, S., "IRS Issues Regulations on Repair and Capitalization Rules," *The Journal of Corporate Accounting & Finance*, Vol. 23, No. 5, 81-85, July/August 2012.
- Dennis-Escoffier, S., "IRS Issues Guidance on Reporting Health Insurance Coverage," *The Journal of Corporate Accounting & Finance*, Vol. 23, No. 4, 75-77, May/June 2012.
- Dennis-Escoffier, S., "IRS Issues Final Regulations on Start-up and Organizational Expenses," *The Journal of Corporate Accounting & Finance*, Vol. 23, No. 3, 97-100, March/April 2012.



- Dennis-Escoffier, S., "IRS Provides Recordkeeping Relief for Cell Phones," *The Journal of Corporate Accounting & Finance*, Vol. 23, No. 2, 99-101, January/February 2012.
- Dennis-Escoffier, S., "IRS Narrows Performance-Based Compensation Exception," *The Journal of Corporate Accounting & Finance*, Vol. 23, No. 1, 95-97, November/December 2011.
- Dennis-Escoffier, S., "Final Regulations Issued on Simplified Research Credit," *The Journal of Corporate Accounting & Finance*, Vol. 22, No. 6, 97-100, September/October 2011.
- Dennis-Escoffier, S., "IRS Increases Housing Exclusion for Some High-Cost Foreign Locations," *The Journal of Corporate Accounting & Finance*, Vol. 22, No. 5, 105-107, July/August 2011.
- Dennis-Escoffier, S., "Tax Relief Act Allows 100 Percent Bonus Depreciation for 2011," *The Journal of Corporate Accounting & Finance*, Vol. 22, No. 4, 99-102, May/June 2011.
- Dennis-Escoffier, S., "Bonus Depreciation Extended and Expensing Expanded," *The Journal of Corporate Accounting & Finance*, Vol. 22, No. 3, 99-102, March/April 2011.
- Dennis-Escoffier, S., "New International Tax Provisions," *The Journal of Corporate Accounting & Finance*, Vol. 22, No. 2, 75-78, January/February 2011.
- Dennis-Escoffier, S., "IRS Provides Guidance on Transit Passes and Parking Benefits," *The Journal of Corporate Accounting & Finance*, Vol. 22, No. 1, 109-112, November/December 2010.
- Dennis-Escoffier, S., "IRS Provides Guidance on Small-Employer Health Care Credit," *The Journal of Corporate Accounting & Finance*, Vol. 21, No. 6, 89-92, September/October 2010.
- Dennis-Escoffier, S., "IRS Approves Relief When QI Defaults in Like-minded Exchange," *The Journal of Corporate Accounting & Finance*, Vol. 21, No. 5, 81-86, July/August 2010.
- Dennis-Escoffier, S., "Accrued Bonuses Deductible Only in Year Paid," *The Journal of Corporate Accounting & Finance*, Vol. 21, No. 4, 89-91, May/June 2010.
- Dennis-Escoffier, S., "IRS Focuses on Random Employment Tax Audits," *The Journal of Corporate Accounting & Finance*, Vol. 21, No. 3, 83-85, March/April 2010.
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- Dennis-Escoffier, S., "IRS Provides Needed Guidance on HSAs," *The Journal of Corporate Accounting & Finance*, Vol. 16, No. 2, 73-78, January/February 2005.
- Dennis-Escoffier, S., "New Schedule M-3 Required for Reporting Book-Tax Differences," *The Journal of Corporate Accounting & Finance*, Vol. 16, No. 1, 81-83, November/December 2004.
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- Dennis-Escoffier, S., "IRS Issues Proposed Regulations on ISOs," *The Journal of Corporate Accounting & Finance*, Vol. 15, No. 3, 97-100, March/April 2004.
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Dennis-Escoffier, S., "Proposed Regulations Provide Needed Guidance on Intangibles," *The Journal of Corporate Accounting & Finance*, Vol. 14, No. 4, 77-80, May/June 2003.

Dennis-Escoffier, S., "Annual Employee Fishing Trip Resulted in Taxable Wages," *The Journal of Corporate Accounting & Finance*, Vol. 14, No. 3, 93-95, March/April 2003.

Dennis-Escoffier, S., "Appellate Court Reversed Favorable Research Tax Credit Decision," *The Journal of Corporate Accounting & Finance*, Vol. 14, No. 2, 93-96, January/February 2003.

Dennis-Escoffier, S., "Supreme Court: IRS Can Estimate FICA on Tips," *The Journal of Corporate Accounting & Finance*, Vol. 14, No. 1, 89-92, November/December 2002.

Dennis-Escoffier, S., "A Close Look at Claiming Additional First-Year Depreciation," *The Journal of Corporate Accounting & Finance*, Vol. 13, No. 6, 103-109, September/October 2002.

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Dennis-Escoffier, S., "IRS Expands Use of Cash Method," *The Journal of Corporate Accounting & Finance*, Vol. 13, No. 4, 95-99, May/June 2002.

Dennis-Escoffier, S., "Opportunity to Elect Out of MACRS Mid-Quarter Convention," *The Journal of Corporate Accounting & Finance*, Vol. 13, No. 3, 93-95, March/April 2002.

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Dennis-Escoffier, S., "IRS Allows More Small Businesses to Use the Cash method of Accounting," *The Journal of Corporate Accounting & Finance*, Vol. 12, No. 5, 93-96, July/August 2001.

Dennis-Escoffier, S., "Final Regulations on Qualified Transportation Benefits," *The Journal of Corporate Accounting & Finance*, Vol. 12, No. 4, 81-86, May/June 2001.

Dennis-Escoffier, S., "IRS Issues Rulings on Compensation Issues," *The Journal of Corporate Accounting & Finance*, Vol. 12, No. 3, 103-107, March/April 2001.

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- Dennis-Escoffier, S., "Tax Court Rules Matching Concept Does Not Limit Deduction," *The Journal of Corporate Accounting & Finance*, Vol. 11, No. 6, 77-79, September/October 2000.
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- Dennis-Escoffier, S., "Circuit Court Rejects Seven-Factor Compensation Test," *The Journal of Corporate Accounting & Finance*, Vol. 11, No. 3, 93-95, March/April 2000.
- Dennis-Escoffier, S., "IRS Okays Cafeteria Plan Cancer Insurance," *The Journal of Corporate Accounting & Finance*, Vol. 11, No. 2, 87-89, January/February 2000.
- Dennis-Escoffier, S., "Good News, Bad News," *The Journal of Corporate Accounting & Finance*, Vol. 11, No. 1, 155-166, Autumn 1999.
- Dennis-Escoffier, S., "IRS Issues Favorable Rulings in Employee Rebate and Reimbursement Plans," *The Journal of Corporate Accounting & Finance*, Vol. 10, No. 4, 133-137, Summer 1999.
- Dennis-Escoffier, S., "IRS Issues Guidance on 401(k) Safe Harbor Rules," *The Journal of Corporate Accounting & Finance*, Vol. 10, No. 3, 173-177, Spring 1999.
- Dennis-Escoffier, S., "Maximizing the Deductibility of Y2K Costs," *The Journal of Corporate Accounting & Finance*, Vol. 10, No. 2, 129-133, Winter 1999.
- Dennis-Escoffier, S., "Employer-Provided Cafeteria Meals Can Qualify for Both 100 Percent Deductions and Income Exclusions," *The Journal of Corporate Accounting & Finance*, Vol. 10, No. 1, 161-166, Autumn 1998.
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- Dennis-Escoffier, S., "Environmental Cleanup Costs Deductible Under New Section 198," *The Journal of Corporate Accounting & Finance*, Vol. 9, No. 2, 141-145, Winter 1998.
- Dennis-Escoffier, S., "IRS Issues Guidance on Changes in Accounting Methods," *The Journal of Corporate Accounting & Finance*, Vol. 9, No. 1, 105-112, Autumn 1997.
- Dennis-Escoffier, S., "Budget Agreement Paves Way for Limited Tax Cuts," *The Journal of Corporate Accounting & Finance*, Vol. 8, No. 4, 107-110, Summer 1997.

- Dennis-Escoffier, S., "Contributing Unused Vacation to a Retirement Plan," *The Journal of Corporate Accounting & Finance*, Vol. 8, No. 3, 127-129, Spring 1997.
- Dennis-Escoffier, S., "Reclassifying Independent Contractors as Employees Just Became More Costly" *The Journal of Corporate Accounting & Finance*, Vol. 8, No. 2, 151-154, Winter 1997.
- Dennis-Escoffier, S., "A First Look at Some Tax Provisions in the Minimum Wage Bill," *The Journal of Corporate Accounting & Finance*, Vol. 8, No. 1, 123-128, Autumn 1996.
- Dennis-Escoffier, S., "Education Reimbursements Get More Complicated," *The Journal of Corporate Accounting & Finance*, Vol. 7, No. 4, 133-137, Summer 1996.
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- Dennis-Escoffier, S., "IRS Eases Business Receipt Requirements," *The Journal of Corporate Accounting & Finance*, Vol. 7, No. 2, 99-101, Winter 1995/1996.
- Dennis-Escoffier, S., "Are You Ready to Repeal the Income Tax?" *The Journal of Corporate Accounting & Finance*, Vol. 7, No. 1, 125-129, Autumn 1995.
- Dennis-Escoffier, S., "Limits on Deductibility of Business Travel Expenses for a Spouse or Other Traveling Companion," *The Journal of Corporate Accounting & Finance*, Vol. 6, No. 4, 135-138, Summer 1995.
- Dennis-Escoffier, S., "Modification of Proposed Executive Compensation Rules," *The Journal of Corporate Accounting & Finance*, Vol. 6, No. 3, 139-144, Spring 1995.
- Dennis-Escoffier, S., "Proposed Regulations Clarify Which Club Dues Qualify for a Tax Deduction," *The Journal of Corporate Accounting & Finance*, Vol. 6, No. 2, 137-139, Winter 1994-1995.
- Dennis-Escoffier, S., "A Reversal: Environmental Cleanup Costs May Be Deducted," *The Journal of Corporate Accounting & Finance*, Vol. 6, No. 1, 151-154, Autumn 1994.
- Dennis-Escoffier, S., "Health Care Proposals May Increase Disputes over Worker Classification," *The Journal of Corporate Accounting & Finance*, Vol. 5, No. 4, 583-586, Summer 1994.
- Dennis-Escoffier, S., "Free Parking No Longer Tax Free," *The Journal of Corporate Accounting & Finance*, Vol. 5, No. 3, 435-438, Spring 1994.
- Dennis-Escoffier, S., "Deducting Your Moving Expenses" Updated and republished, *Tax Ideas*, September 1989 and February 1994
- Dennis-Escoffier, S., "New Limits on Executive Compensation," *The Journal of Corporate Accounting & Finance*, Vol. 5, No. 2, 301-305, Winter 1993/1994.
- Dennis-Escoffier, S., "IRS Rules Environmental Cleanup Costs are Not Currently Deductible," *The Journal of Corporate Accounting & Finance*, Vol. 5, No. 1, 139-142, Autumn 1993.

- Dennis-Escoffier, S., "Benefits of Donating Excess Inventory," *The Journal of Corporate Accounting & Finance*, Vol. 4, No. 4, 527-530, Summer 1993.
- Dennis-Escoffier, S., "IRS Provides Ruling on Outplacement Services," *The Journal of Corporate Accounting & Finance*, Vol. 4, No. 3, 391-396, Spring 1993.
- Dennis-Escoffier, S., "Is a Solution to the Intangibles Problem on the Horizon?" *The Journal of Corporate Accounting & Finance*, Vol. 4, No. 2, 247-250, Winter 1992-1993.
- Dennis-Escoffier, S., "The Supreme Court's *Quill* Decision Does Not End the Mail-Order Tax Controversy," *The Journal of Corporate Accounting & Finance*, Vol. 4, No. 1, 109-113, Autumn 1992.
- Rodriguez, J. M., S. Dennis-Escoffier, and S. Wiles, "Growth Areas in Tax Practice," *The New Accountant*, November/December 1992, pp. 6-11 & 32-34.
- Dennis-Escoffier, S., "Deducting Your Moving Expenses" Updated and republished, *Tax Ideas*, September 1989
- Dennis-Escoffier, S., "Deducting Your Moving Expenses" *Tax Ideas*, May 1987
- Dennis-Escoffier, S., "How to Handle the Moving Expense Deduction," *Tax Ideas*, June 1985.
- Dennis-Escoffier, S., "Don't use estimate; keep diary for travel & entertaining" *Miami Review*, March 19, 1984.

### **Book Reviews**

- "Federal Tax Collections, Liens, and Levies," William D. Elliott, Prentice-Hall/Rosenfeld Launer Publications, 1988, in *The Journal of the American Taxation Association*, Spring 1990.

## **PROFESSIONAL**

### **Funded Research**

- Sabbatical leave for one semester, 2009.
- School of Business Summer Curriculum Development Grant, 1993. Funding equivalent to one course.
- Sabbatical leave for one semester, 1993.
- Co-principal investigator (with K.A. Fortin), Ernst & Young Tax Research Grant for "Development of an Ethics Teaching Module and Test Instrument for Use in the Tax Curriculum," 1990. Funding: \$25,700
- School of Business Corporate Affiliate Summer Research Grant, 1988, 1989. Funding equivalent to one course.

### **Editorial Review Board**

*FIU Hospitality and Tourism Review*, 2006-2007

### **Reviewer**

- Ad hoc reviewer, *ATA Journal of Legal Tax Research*, 2012-2013, 2015
- Ad hoc reviewer, *Advances in Taxation*, 2006
- American Taxation Association Midyear Meeting, 2001
- American Accounting Association Annual Meetings, 1991, 1992, 1997, 1998
- Southeastern Regional Meeting of the American Accounting Association, 1989
- Western Regional Meetings of the American Accounting Association, 1984, 1985

### **Professional Organizations**

American Accounting Association, member 1979-2021  
 American Institute of Certified Public Accountants, member of Tax Division 1990-2021  
 American Taxation Association, member 1986-2021  
 President 2000-2001, Treasurer 1998-1999, Vice President 1995-1996  
 Behavioral Section of the American Accounting Association, member 1998-2010  
 Florida Institute of Certified Public Accountants, member 1983-1996

### **Honors and Awards**

Top Downloaded Article for 2017-2018 in the *Journal of Corporate Accounting and Finance*, 2019  
 UM MBS Faculty Award for Excellence in Service, 2017  
 American Taxation Association Outstanding Service Award, 2004  
 Honorable Mention, H.B. Meek Article of the Year Award, *Cornell Hotel & Restaurant Administration Quarterly*, 1983.

### **Refereed Papers Presented**

“Testing Moral Development in the Tax Curriculum,” American Accounting Association Annual Meeting, August 1991, co-author K.A. Fortin  
 “Man in the Middle: A Study of Restaurant Managers’ Perceptions of Tip Reporting,” Southeastern Regional Meeting of American Accounting Association, April 1990, co-author M.R. Escoffier.  
 “Income Shifting Opportunities Still Exist Under New Kiddie Tax,” Western Regional Meeting of American Accounting Association, April 1988, co-author K.A. Fortin.  
 “Pritchett Reversal Confirms ‘Ultimate Liability’ Test For Partners’ At- risk/Basis Determinations,” Southeastern Regional Meeting of American Accounting Association, April 1988, co-author K.A. Fortin.  
 “Revised Section 1374 is No Stumbling Block to S Election,” Southeastern Regional Meeting of American Accounting Association, April 1987, co-author K.A. Fortin.  
 “Telecommuting Adds a New Dimension to Office in the Home,” Southeastern Regional Meeting of American Accounting Association, April 1986, co-author K.A. Fortin.  
 “Income Averaging—1964 to 1984 (Back to Basics),” Southeastern Regional Meeting of American Accounting Association, April 1985, co-author K.A. Fortin.

### **Seminar or Conference Panel Member**

2017	Presenter	UM MBS Faculty Colloquium on Teaching
2005	Presenter	Member of panel on teaching tax policy at American Taxation Association Meeting
2004	Presenter	Presented survey results in session on the Model Tax Curriculum at American Taxation Association Meeting
2003	Presenter	Tax Update for Beta Alpha Psi seminar
2002	Presenter	Seminar for UM faculty on creating videos for use in the classroom
2000	Presenter	Federal Tax Update for the Annual Conference of Florida Association of Accounting Educators
1995	Moderator	Southeast Region American Accounting Association session on Saving and Borrowing Responses to Tax Incentives and Disincentives



1994	Presenter	Individual Income Tax Update for Florida Institute of CPAs University of Miami Accounting Conference
1993	Presenter	Tax Update for Alpha Kappa Psi Tax Seminar for local CPAs
1993	Presenter	Individual Income Tax Update for Florida Institute of CPAs University of Miami Accounting Conference
1992	Presenter	Individual Income Tax Update for Florida Institute of CPAs University of Miami Accounting Conference
1991	Presenter	Tax Update for Florida Institute of CPAs Accounting Show
1991	Presenter	Income Tax Update for Florida Institute of CPAs University of Miami Accounting Conference
1991	Presenter	Tax Update for Ft. Pierce CPAs
1990	Presenter	Panel on Income Tax Update for Florida Institute of CPAs University of Miami Accounting Conference
1990	Moderator	Panel on Tax Research at American Taxation Association Midyear Meeting
1990	Presenter	Tax Update for Ft. Pierce CPAs
1987	Presenter	Tax Planning for U.M. Alumni Association
1986	Presenter	Careers in Accounting Education for American Society of Women Accountants
1986	Presenter	Recent Case Law on Office in the Home for the American Society of Women Accountants
1986	Presenter	Careers in Accounting Education for Florida Institute of Certified Public Accountants
1984	Presenter	U.M. Faculty Tax Planning Seminar
1984	Presenter	The Taxpayer Appeal Process for the American Business Women's Association

#### **Invited Conference Attendance**

Deloitte Tax Symposium, 2004, 2005, 2006, 2012-2019

Ernst & Young Tax Educators Symposium, 1992-1994, 1998, 2000, 2005, 2007-2020

PricewaterhouseCoopers Tax Colloquium, 1993-2005, 2007-2020

Stanford University Summer Tax Conference, 1994

#### **TEACHING**

##### **Teaching Awards Received**

Excellence in Teaching Award selected by MAcc and MS in Taxation class of  
December 2018

Excellence in Teaching Award selected by MS in Taxation class of May 2017

Excellence in Teaching Award selected by MS in Taxation class of May 2016

Excellence in Teaching Award selected by MS in Taxation class of December 2015

Excellence in Teaching Award selected by MS in Taxation class of May 2015

Excellence in Teaching Award selected by MAcc and MS in Taxation class of  
December 2014

2000 Outstanding Faculty Award from Beta Alpha Psi, Beta Xi Chapter

1997 Excellence in Teaching Award from the University of Miami

1988 Excellence in Teaching Award from the Miami Business School

**Teaching Specialization (courses taught)**

ACC 404 Advanced Taxation  
ACC 639 Income Taxation and Business Entities  
ACC 640 Corporate Taxation I  
ACC 643 Tax Research  
ACC 683 Taxation (online content development)

**Thesis and Dissertation Advising**

Senior Honors Thesis Advisor for John Chesley, “A Strategic Tax Planning Analysis for Commercial Real Estate Developers and Investors,” *magna cum laude*, 1999  
Member, Ph.D. Dissertation Committee for Richard I. Newmark, “Judgmental Bias of Tax Practitioners: Moderating Effects of Time Pressure on Information Presentation Order and Frame of Reference,” 1996

**Executive Education Teaching**

Corporate Taxation for J.M. Family Enterprises, 1997-1998

**SERVICE**

**University Committees**

Member, Faculty Senate Committee on Professional Conduct, 2020-2021  
Member, Faculty Senate Hearing Committee, 2011-2020  
Member, Provost Search Committee, 2017  
Alumni Marshal representing the Graduate School at commencement ceremonies, 2013  
Member, Faculty Senate Budget and Compensation Committee, 2007-2011  
Member, Athletic Academic Services Oversight Committee, 2003-2005  
Member, Excellence in Teaching Awards Committee, 2005  
Member, Portal Steering Committee, 2001-2004  
Member, World Wide Web Committee, 2001-2004  
Member, Instructional Resources Center Advisory Committee, 2004  
Member, Provost’s Women’s Advisory Committee on Academic Affairs, 2002-2003  
Member, Teaching and Technology Committee, 2000-2002  
Member, Task Force on Women and Minority Issues, 1999-2002  
Member, Blackboard 5 Project Committee, 2001  
Member, Advisory Committee on Women’s Academic Affairs, 1994-1997

**Miami Herbert Business School Committees**

Vice Speaker of School Council 2017-2021, member since 2013  
Member, Budget and Facilities Committee, 2020-2021  
Member, Return to Campus Task Force, 2020-2021  
Member, Graduate Business Education Committee 2015-2021  
Member, Undergraduate Business Education Committee 2015-2021  
Member, Ad Hoc Academic Appeals, 2019-2020  
Member of stage party at commencement ceremonies, 2007, 2009-2012, 2014, 2017, 2019  
Banner Marshall at commencement ceremonies, 2003, 2018  
Member, Ad Hoc Dean Search Bylaw Committee, 2016  
Chair, Ad Hoc Committee for Policy on Teaching Responsibilities, 2016  
Member, Ad Hoc Committee for Course and Curriculum Changes, 2015  
Member, Undergraduate Program Review Committee, 2012-2015  
Member, AACSB Accreditation Task Force, 2010-2012  
Member, Tenure and Promotion Committee for Patricia Abril, 2011

Member, Reappointment Committee for Patricia Abril, 2008-2010  
Member, Undergraduate AACSB Task Force, 2009  
Member, Curriculum Committee, 2008-2009  
Member, Graduate Curriculum Task Force, 2007-2008  
Member, Undergraduate Curriculum Task Force, 2007-2008  
Member, Dean Search Committee, 2006-2007  
Member, Tenure and Promotion Committee for Ann Morales Olazabal, 2003-2005  
Member, MBA Admissions Committee, 1992-1996  
Member, Undergraduate Curriculum Committee, 1993-1994  
Participated in fundraising telephone campaigns, 1989-1994  
Marshall at commencement ceremonies, 1994  
Reviewed summer research grant proposals, 1993  
Member, Committee on Strategic Issues and Competition, 1991-1992  
Participated in telephone recruiting campaigns for new students, 1984, 1992  
Faculty Mentor for Peer Advising, 1990-1991

*Accounting Department Committees*

AACSB Accounting Accreditation Coordinator, 2016-2017  
Chair, Accounting Curriculum Committee, 2011-2017  
Chair, AACSB Accounting Accreditation Task Force, 2009-2012  
Member, AACSB Accreditation Working Group, 2007-2008  
Chair, Website Update Working Group, 2007-2008  
Member, Recruiting Committee, 2001-2008  
Chair, Committee on Student Placement/Alumni Relations, 1993-1994  
Member, Committee on Graduate Recruitment, 1993-1994  
Member, Coursework Committee for Ph.D. student Richard Newmark, 1992  
Member, Honors Committee, 1989-1990  
Member, Committee to Establish Departmental Coursework Policy for Ph.D. in Business, 1990

*Speaker at University Functions*

Presentation on the Economic Stimulus Act to the Friends of the Library, 2008  
Presentation on the Economic Stimulus Act to the Students of Eaton Hall, 2008

**Service to Professional Associations**

*American Accounting Association*

Council Member, 2000-2002  
Member, Program Advisory Committee, 2001-2002  
Member, Annual Meeting Task Force, 2000-2001  
Member, Innovation in Accounting Education Award Committee, 1997-1998  
Member, International Accounting Education Conference Program Committee, 1992  
Member, International Section Membership Committee, 1989-1990  
State Membership Chair for Hawaii, 1980-1981

*American Institute of Certified Public Accountants*

Member, Next Generation Task Force, 2007-2010  
Member, Model Tax Curriculum Task Force, 2002-2007  
Member, Carey Scholarship Task Force 2000-2003  
Member, Pre-certification Education Executive Committee, 1999-2002

*American Taxation Association*

Member, Long-range Planning Committee, 2017-2021  
Member, Midyear Meeting Program Committee, 1995-2000, 2003-2005, 2011-2017  
Chair, Midyear Meeting Logistical Issues, 2003-2014  
Chair, Finance Committee, 2010-2011  
Chair, Operations Manual Task Force, 2008-2009  
Chair, Awards Committee, 2007-2008  
Member, Awards Committee, 2005-2007  
Member, Board of Trustees, 2001-2003  
Member, Bylaws Task Force, 2001-2003  
Chair, Nominations Committee, 2002-2003  
Member, Archives Task Force, 2002-2003  
Member, Strategic Planning Committee, 2001-2002  
Member, Nominations Committee, 2001-2002  
Past President, 2001-2002  
President, 2000-2001  
President-Elect, 1999-2000  
Member, Teaching Resources Committee, 1997-1999  
Treasurer, 1998-1999  
Member, ATA History Committee, 1998-1999  
Chair, Midyear Meeting Committee, 1996  
Vice President, 1995-1996  
Vice President-Elect, 1994-1995  
Member, Publications Committee, 1994-1995  
Trustee, 1993-1995  
Chair, Graduate Tax Student Manuscript Award Committee, 1992-1993  
Chair, Annual Program Committee, 1991-1992  
Member, Annual Program Committee, 1990-1991  
Chair, Membership Committee, 1989-1990  
Member, Membership Committee, 1988-1989

*Federation of Schools of Accountancy*

Member, Curriculum Content Committee, 1997-1998

*Florida Institute of Certified Public Accountants*

Member, Committee on Relations with Colleges & Universities, 1985-1995  
Member, UM/FICPA Accounting Conference Committee, 1984