

## Professional Profile

Since June 2012, I have been Director of the Cornell Income Tax Schools which involves conducting two one-day specialty tax schools (on a biennial basis) and 7 fall tax schools each year. These schools provide continuing tax education to over 900 NYS tax professionals. I had been employed by Farm Credit since leaving Cornell University in the fall of 1975 until February 2017. While at what was then the Farm Credit Banks of Springfield, and under the guidance of Cornell's Professor Robert Smith, I took on responsibility for developing Farm Credit's Agrifax Tax Service and contributed to the development of its farm business consulting program. This included developing training materials, certification exams, and program operating procedures. I then left the Banks to manage an Association Agrifax Program (records, taxes, payroll, and consulting). Through 2016 I had been the lead instructor for internal tax training programs. I also author and review chapters for the Tax Workbook prepared annually by the Land Grant University Tax Education Foundation. In my professional career I have developed and demonstrated the following skills:

- Develop training materials for local and national use
- Conduct training programs
- Manage staff as well as project teams
- Manage special projects to meet stated goals
- Conduct tax research
- Maintain a network of professionals across seven states
- Maximize the use of technology in all aspects of the job, including distance learning
- Deal diplomatically with regulators

## Professional Accomplishments

### Current Activity

#### **Board Member, Land Grant University Tax Education Foundation (LGUTEF)**

- Chair, Contractual Services Committee
- Secretary

#### **Author/Reviewer, Land Grant University Tax Education Foundation (LGUTEF)**

- Authored Casualty Losses (and Gains), Bonus Depreciation, Farm Depreciation, Opportunity Zone, and Partnership Reporting Update portions of LGUTEF's annual tax workbook and the Like-Kind Exchanges, UNICAP Rules, Getting Out of Farming, and Form 4797 chapters of LGUTEF's Agricultural Tax Issues.
- Consulted with editorial staff on various tax issues.
- Participation in the annual planning session and the annual editors' meeting conducted by the Land Grant University Tax Education Foundation (LGUTEF) aimed at developing its tax workbook.

#### **Member, RuralTax.Org**

- Pub. 225 Committee, working annually with the national IRS office to update and refine its farm tax publication
- Annual meeting with staff of the United States Congress Joint Committee on Taxation (JCT) to address tax law as it affects the agricultural industry

- On-going liaison with JCT staff regarding interpretation and implementation of new tax legislation and rulings as it affects NYS taxpayers.

### **Cornell University Virtual Tax School**

- Adopted the In-Depth and Mostly 1040 Plus Ethics Tax Schools to a virtual platform
- Offering the course in modules provided the opportunity to meet the varied certification needs of the attendees served by these schools
- The training was provided to 675 tax professionals during 2020
- The course provided up to 18 CE for CPAs, Enrolled Agents, CFPs, and other tax professionals
- Materials were provided in a digital format via Canvas link

### **Mostly 1040 Plus Ethics Tax School (pre-COVID19)**

- Adapted the tax workbook used in Cornell's two-day In-Depth Tax School to meet the IRS CE requirements for non-CPAs and offered this two-day training in two locations.
- This training was provided to 117 NYS tax professionals during 2019.
- This course provides the IRS required 3 hours of income tax update, 2 hours of IRS ethics and, 10 hours of Federal tax.

### **In-Depth Income Tax School (pre-COVID19)**

- Continued to offer this more advanced two-day school in six locations.
- This training was provided to 699 NYS tax professionals during 2019.
- Together with the Annual Income Tax Update, IRS accredited income tax training was provided to 696 tax preparers.

### **Partnership Income Taxation School**

- Developed and provided a new one-day course on Partnership Taxation which is provided every 3 years in two locations.
- The course book and seminar was provided to 185 NYS tax practitioners in 2017.

### **Previous Experiences**

#### **Development of income tax curriculum focused on serving the agricultural community**

- Developed a twenty-seven-chapter correspondence course on the basics of farm tax reporting which is updated annually and is reinforced by six days of classroom training by a team of tax professionals.
- Developed three levels of certification exams focusing on farm tax reporting, updated and administered annually, which must be passed before a Farm Credit employee may sign a tax return as preparer.
- Developed both a basic and advanced partnership/LLC training program.
- Participation in the annual curriculum planning of courses to be offered internally by Farm Credit and those to be used from other sources, both regionally and nationally.

#### **Development of a financial services program in the Geneva Farm Credit office**

- Provide records, tax, payroll, and consulting services to a significant number of agricultural producers in a four and one-half county service area.
- Work with legal specialists to implement business structures and plans to achieve producer goals for business succession as well as income and estate management.
- Expanded the size of the program over 50-fold
- Transitioned producers from records on a main-frame computer to supporting their use of a variety of on-farm accounting software.
- Implemented a payroll preparation service to meet the increasingly complex needs for payroll processing and payroll tax reporting requirements.

### **Participation as an instructor for Cornell University's In-Depth Tax Schools**

- Taught selected chapters at regional tax schools on topics such as agriculture and business issues, real estate transactions, financial distress, sales and exchanges of assets, casualties, entity issues, conservation easements, related-party issues, net operating losses and depreciation.
- Co-author of the Federal Tax Handbook published by Cornell
- Authoring and reviewing chapters for the LGUTEF workbook
- Resource to Cornell Tax School Directors on tax issues that arise during the year

### **Work History**

<b>Senior Extension Associate (Director Cornell Income Tax Schools)</b>	Cornell University, Ithaca, NY	June 2012 to present
<b>Senior Business Consultant</b>	Farm Credit East, Geneva, NY	June 2012 to February 2017
<b>Senior Vice President, Agrifax Financial Services</b>	Farm Credit East, Geneva, NY	July 1980 to June 2012
<b>Research Analyst</b>	Farm Credit Banks of Springfield, Springfield, MA	November 1975 to June 1980
<b>Teaching Assistant, Personal Finance Instructor</b>	Cornell University, Ithaca, NY	1973-1975

### **Education**

<b>B.S., M.S.</b>	Cornell University, Ithaca, NY	1973/1977
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