LeANN LUNA, Ph.D., CPA

Associate Professor of Accounting
College of Business Stokely Scholar
Center for Business & Economic Research and
Department of Accounting & Information Management
The University of Tennessee
711 Stokely Management Center
Knoxville, Tennessee 37996-0570
(865) 974-6080
leann@utk.edu

DEGREES

Ph.D. – The University of Tennessee (2000)
    Major: Accounting
    Minor: Tax/Public Finance

M.T. – The University of Denver College of Law
    Major: Taxation

B.B.A. – Southern Methodist University
    Major: Accounting

PROFESSIONAL AFFILIATIONS AND CERTIFICATIONS:

CPA, 1990, Georgia
American Accounting Association
American Taxation Association
National Tax Association
Tennessee Society of CPAs
Beta Gamma Sigma
Beta Alpha Psi

PROFESSIONAL EXPERIENCE

2008-present	Associate Professor, The University of Tennessee
2005-2008	Assistant Professor, The University of Tennessee
2000-2005	Assistant Professor of Accounting, University of North Carolina-Wilmington
1996-2000	Teaching and Research Assistant, The University of Tennessee
1995-1996	Tax Manager, Novinger, Ball, and Zivi, Knoxville, TN
1992-1995	Tax Manager, Channel One Communications Corp. (formerly Whittle Communications L.P.), Knoxville, TN
1988-1992	Staff and Senior Tax Accountant, KPMG Peak Marwick, Atlanta, GA

PUBLICATIONS:

"Combined Reporting With the Corporate Income Tax," (with William F. Fox), *State Tax Notes*, Vol 59, No. 3 (January 17, 2011): 167-192.

"Effects of State Tax Structure on Business Organizational Form," (with Mathew Murray), *National Tax Journal* 63 Vol 63 No. 4 (December 2010): 995-1022.

"An Evaluation of Combined Reporting for Tennessee," (with William Fox, Ann Davis, Rebekah McCarty, and Zhou Yang), *State Tax Notes*, Vol 54, No. 6 (November 9, 2009): 397-426.

"Understanding Qualifying Education Expenses," *Executive's Tax and Management Report,* Vol 72, Issue 8 (August 2009): 1-3.

"State and Local Sales Tax Revenue Losses from E-Commerce," *State Tax Notes*, Vol. 52, Number 7 (May 18, 2009): 537-557.

"The SSTP and Technology: Implications for the Future of the Sales Tax," (with William Fox and Mathew Murray), *National Tax Journal*, Vol 61 No 4 (December 2008): 823-841.

"Lending a Helping Hand: Two Governments Can Work Together," (with Harley Duncan), *National Tax Journal*, Vol. LX (September 2007): 663-679.

"Emerging State Business Tax Policy: More of the Same or Fundamental Change?" (with William F. Fox and Mathew N. Murray), *State Tax Notes*, Vol. 44 No. 6 (May 7, 2007): 393-405.

"Maxing Out: An Analysis of Local Option Sales Tax Rate Increases," (with Donald Bruce and Richard Hawkins), *National Tax Journal*, Vol. LX, No. 1 (March 2007): 45-63.

"Thinking About A New Convention Center? Think Very Carefully," (with William F. Fox and Daniel Murphy), *State Tax Notes*, Vol. 43, No. 7 (February 19, 2007): 469-475.

"How Broad Should State Sales Tax Bases Be? A Review of the Empirical Literature (with William F. Fox), *State Tax Notes* (15th Anniversary Edition), September 4, 2006: 639-646.

"State Tax Amnesties: Forgiveness is Divine – and Possibly Profitable" (with Michael Brown, Katrina Mantzke, Ralph Tower, and Lorraine Wright), *State Tax Notes (*August 21, 2006): 497-511.

"State Tax Amnesties: Are They for You?" *Executive's Tax and Management Report*, Vol 69, Issue 8 (August 2006): 7-9.

"State Sponsored §529 Plans: The Influence of Tax and Non-Tax Factors on Investors' Choice" (with Raquel Alexander), *Journal of the American Taxation Association (*Supplement 2005): 29-50.

"Do Limited Liability Companies Explain Declining State Tax Revenues?" (William F. Fox), *Public Finance Review (*November 2005): 690-720.

"States Battle to Win 529 Plan Investors: Differences Lead to Complexity and Confusion" (with Raquel Alexander), *State Tax Notes*, Vol. 37 No. 6 (August 8, 2005): 431-439.

"State Tax Collections are Threatened by Eroding Tax Bases" (with William F. Fox), *The Book of the States*, The Council of State Governments, Lexington, KY (2005): 411-416.

"Throwback Rules, Multistate Corporations," *Encyclopedia of Taxation and Tax Policy,* edited by Joseph Cordes, Robert Ebel and Jane Gravelle, Urban Institute Press (2005): 436-437.

"College Savings Plans" (with Raquel Alexander), *Encyclopedia of Taxation and Tax Policy,* edited by Joseph Cordes, Robert Ebel and Jane Gravelle, Urban Institute Press (2005): 59-60.

"How Should A Tax on MultiState Businesses Be Structured?" (with William F. Fox and Matthew N. Murray), *The National Tax Journal (*March 2005): 139-159.

"§529 College Savings Plan Essentials," (with Raquel Alexander), *Executive's Tax and Management Report (*February 2005): 6-8.

"Estate Planning Basics" (with Katie Hanson and Randall Hanson), *The CPA Journal (*September 2004): 52-54.

"Corporate Tax Avoidance Strategies and States' Efforts to Prevent Abuses," *Journal of MultiState Taxation and Incentives* (May 2004): 6-17, 46-48.

"Local Sales Tax Competition and the Effect on County Governments' Tax Rates and Tax Bases," *Journal of the American Taxation Association* (Spring 2004): 43-61.

"Taxation of Damages from Securities Related Lawsuits" (with James Smith, and Randall Hanson, *Tax Advisor* (April 2004): 224-228.

"Subnational Taxing Options: Which is Preferred, A Retail Sales Tax or A VAT?" (with William F. Fox), *Journal of State Taxation (*Winter 2003):1 – 22. Also published in *State Tax Notes* (March 10, 2003): 875-884.

"State Corporate Tax Revenue Trends: Causes and Possible Solutions" (with William F. Fox), *The National Tax Journal* (September 2002): 491-508.

"Sales Tax Nexus and Remote Vendors" (with Debra S. Callihan, Lisa Church, and Katrina Mantzke), *State Tax Notes* (September 23, 2002): 949-956.

"Issues in the Design and Implementation of Production and Consumption VATs for the American States" (with William F. Fox and Matthew N. Murray), *State Tax Notes* (January 21, 2002): 205-212. Also published in the *2001 Proceedings of The National Tax Association:* 188-194.

"Taxing E-Commerce: Neutral Taxation Is Best for Industry and the Economy" (with William F. Fox), *Quarterly Journal of Electronic Commerce* (August 2000): 139-150.

PROCEEDINGS AND OTHER:

"Going Green May Result in Significant Tax Savings," AICPA *Tax Insider* (June 10, 2010)

"Reconverting a Roth that Declined in Value?" AICPA *Tax Insider* (March 11, 2010)

"Roth IRA Conversion Tricks and Traps," AICPA *Tax Insider* (December 10, 2009)

"Tax Work Paper Privilege and the Surprising Reversal in Textron," AICPA *Tax Insider* (September 10, 2009).

"The Stimulus Act Makes Paying for College in 2009 and 2010 a Little Easier," AICPA *Tax Insider* (June 11, 2009).

"New NOL Rules Offer Benefits to Small Businesses," *AICPA Tax Insider* (March 12, 2009).

"Tax Issues Arising From Stock Market Declines," *AICPA Tax Insider* (December 11, 2008).

"Five New Favorable Housing Developments in Housing Taxation, *AICPA Tax Insider* (September 11, 2008).

"Supreme Court Upholds States' Differential Tax Treatment of Municipal Bond Interest," *AICPA Tax Insider* (June 12, 2008).

"Investment Advisory Fees for Trusts Now Subject to Two Percent Floor," *AICPA Tax Insider* (March 24, 2008).

"Federal Tax Legislative Changes and State Conformity" (with Ann Watts), *2007 Proceedings of The National Tax Association* (2007).

"Saving for College?" *AICPA Tax Insider* (December 13, 2007).

"Misconceptions About 529 College Savings Plans," *AICPA Tax Insider* (September 13, 2007).

"An Analysis of Individual Investors Response to New 529 College Savings Plans' Disclosures," (with Raquel Alexander). *2006 Proceedings of The National Tax Association:* 378-384.

"The Multistate Voluntary Compliance Program Aids Both Taxpayers and States," *AICPA Tax Insider* (June 28, 2007).

"Applying Modern Accounting Rules to the Federal Government," *The Tennessean* (Invited Editorial), (June 12, 2007): A8.

"Follow the Money: Factors Influencing Investors' Choice of State-Sponsored §529 College Savings Plans," (with Raquel Alexander), *2004 Proceedings of The National Tax Association* (2004): 434-439.

"Putting Connecticut into Context, written for Shaping State and Local Tax Reform," written for the Institute for Municipal and Regional Policy at Central Connecticut State University, (September 2004).

"The Streamlined Sales Tax Project and Hawaii," in the report of the 2001-2003 Hawaii Tax Review Commission (December 6, 2002): 46-53.

"Tax Competition Among Local Jurisdictions: Changes in Sales Tax Rates of Tennessee Counties," *2000 Proceedings of The National Tax Association (2000)*: 286-290. Abstract published in *Journal of the American Taxation Association* (Fall 2002) 117-118.

"Sub-National VAT or Retail Sales Tax: What is Tax Policy's Panacea?" (with William F. Fox), *1999 Proceedings of The National Tax Association* (1999): 294-301.

WORKING PAPERS AND WORKS IN PROGRESS:

"Entity Taxation of Business Enterprise," to be published in *Oxford Handbook on State and Local Government Finance*, with Mathew Murray and Zhou Yang, forthcoming.

Destination Taxation and Evasion: Evidence from U.S. Inter-State Commodity Flows, with William Fox and Georg Schaur.

"Do More Disclosures Lead to Better Investment Choices? The Case of 529 College Savings Plans," with Raquel Alexander

"The Influence of State Sales and Use Taxes on Capital Expenditures and Manufacturing Employment," with Amy Hageman and Donna Bobeck.

"Who Captures the Hidden Taxes in Section 529 Plans," with Raquel Alexander, Steven Gill, and Susan Porter

"State Conformity to U.S. Federal Provisions and the Impact on State Revenue," with Ann Davis.

CBER RESEARCH PROJECTS AND REPORTS:

Academic Program Supply and Occupational Demand Projections: 2008-2018 Tennessee Higher Education Commission, 2010

The Economic Impact of the Proposed Nashville Medical Trade Center
Department of Economic & Community Development, 2009

The Economic Impact of the May Town Center Development on Davidson County, Tennessee
Nashville/Davidson County's Metro Planning Department, 2009

An Evaluation of Combined Reporting in the Tennessee Corporate Franchise and Excise Taxes
State of Tennessee Treasury Department, 2009

Tennessee Regional Labor Market Analysis

Tennessee Department of Economic and Community Development, 2008

Child Care Quality and Expenditures: A Study of Child Care Centers in Tennessee

Tennessee Department of Human Services, 2008

Child Care in Tennessee

Tennessee General Assembly, 2007

An Evaluation of Financial Data Reported by Tennessee Child Care Centers

Department of Human Services (DHS), FY 2003-2008 (2005-2010)

Economic and Financial Issues of the Proposed Music City Center

Mayor's Office, City of Nashville, 2006

Outsourcing in State and Local Governments: A Literature Review and a Report on Best Practices

Nashville-Davidson County Metropolitan Government, Office of Metropolitan Social Services, 2006.

An Examination of Customer Satisfaction in the Tennessee BEST 529 College Savings Plan

State of Tennessee Treasury Department, 2006

SCHOLARLY PRESENTATIONS:

"E-Commerce, Nexus, and Other State Tax Policy Trends," New Mexico Tax Research Institute 7th Annual Conference, Albuquerque, May 2010.

"Innovating Teaching in Tax, American Taxation Association Mid-Year Meeting, Denver, February 2010.

"Networking and the Importance of the ATA and NTA," American Taxation Association Doctoral Consortium, Orlando, February 2009.

"Effects of State Tax Structure on Business Organizational Form,"
Conference on Mobility and Tax Policy: Do Yesterday's Taxes Fit Tomorrow's Economy, Knoxville, TN, October 2008

"State Conformity: Factors that Influence States' Decisions to Decouple from U.S. Federal Tax Provisions"
National Tax Association 100th Annual Conference, Columbus, OH, November 2007.

"The SSTP and Technology: Implications for the Future of the Sales
Prepared for the Technology, Privacy and the Future of Taxation Conference, Sponsored by the University of Michigan and ATPI, Washington DC, October 2007.

"The State Corporate Income Tax: Current Trends and States' Responses." Federation of Tax Administrators Revenue Estimation and Tax Research Conference. Raleigh, NC, September, 2007.

"Road to Excellence: Customer Satisfaction Surveys"
National Association of State Treasurers Issues Conference, New York, July 2007.

"Lending a Helping Hand: Two Governments Can Work Together"
National Tax Association's Spring Symposium, Washington DC, May 2007.

"Emerging State Business Tax Policy: More of the Same or Fundamental Change?"
Federal Reserve Bank of Chicago, Chicago, IL, April 2007.
Urban Institute, Washington DC, March 2007.
"Tax Incentives and Saving for Education"
TVA Office of the Inspector General, Knoxville, TN, March 2007
"Alpha Fees with Beta Returns: An Analysis of Individual Investors Response to Disclosures of Taxes and Returns in 529 College Savings Plans"
The University of Kansas AIS Workshop, Lawrence, KS, January 2007.
National Tax Association 99th Annual Conference, Boston, Massachusetts, November 2006.
American Accounting Association Annual Meeting, Chicago, IL, August 2007.
The University of Central Florida, Orlando, FL, January 2008.
"The State of the State Corporate Income Tax"
National Tax Association 97th Annual Conference, discussant - plenary session, Minneapolis, November 2004.
"State Tax Update"
Nortel Networks, Raleigh, November 2004.
"Corporate Tax Revenue Trends"
Southern Legislative Conference, Naples, FL, November 2004.
"State Sponsored §529 Plans: The Influence of Tax and Non-Tax Factors on Investors' Choice"
American Taxation Association, JATA Conference, March 2005.
National Tax Association Annual Meeting, Minneapolis, November 2004.
UNCW MSA Advisory Board, Wilmington, November 2004.
UNCW Department of Accounting and Business Law, Wilmington, October 2004.
UNCW Executive Advisory Board, Wilmington, September 2004.
"Putting Connecticut into Context"
Central Connecticut State University Municipal and Regional Policy Institute, New Britain, CT, September 2004.
"Tax Avoidance Strategies for MultiState Businesses"
North Carolina Society of Accountants Fall Professional Accounting Seminar, Wilmington, September, 2004.
"§529 Plans"
North Carolina Society of Accountants Fall Professional Accounting Seminar, Wilmington, September, 2004
"How Should a Tax on MultiState Businesses Be Structured?"
National Tax Association State Tax Program, Washington DC, May 2004.
Federal Reserve Bank, Chicago, September 2004.
"Economic Perspectives on State and Local Taxes"
Lincoln Institute of Land Policy, Boston, May 2004.
"Corporate Tax Avoidance Schemes and Solutions"
National Tax Association 96th Annual Conference, Chicago, November 2003.
"The Property Tax as a Fiscal Lifeline"
International Association of Assessing Officers 69th Annual Conference, Nashville, September 2003.
"Tax Incentives and Business Location"
Arizona State University and the Lincoln Institute of Land Policy, Phoenix, March 2003.
"Does the Advent of LLCs Explain Declining State Corporate Tax Revenues?"
American Taxation Association's Mid-Year Meeting, St. Petersburg, FL, March 2003
National Tax Association 95th Annual Conference, Orlando, November 2002.

University of Tennessee, Department of Accounting and Business Law, Research Seminar Series, Knoxville, March 2002.
UNCW, Department of Accounting and Business Law, March 2002.

"State Corporate Tax Revenue Trends: Causes and Possible Solutions"
National Tax Association 32nd Annual Spring Symposium, Washington DC, May 2002.

"Do Neighbors Matter? A Case Study on Border Effects in Local Tax Structures"
National Tax Association 94th Annual Conference, Baltimore, November 2001.

"Issues in the Design and Implementation of Production and Consumption VATs for the American States"
National Tax Association 94th Annual Conference, Baltimore, November 2001.

"Teaching and Research Issues"
Southeast American Accounting Association Conference Discussant, Tampa, April 2001.

"Tax Competition and the Effect on Local Governments Tax Instruments"
National Tax Association 93rd Annual Conference, Santa Fe, November 2000.
Southeast American Accounting Association Conference, Tampa, April 2001.
Western Economic Association Conference, San Francisco, July 2001.

"What if There is a National Sales Tax?"
National Tax Association 92nd Annual Conference, Atlanta, October 1999.

TEXTBOOK:

Contributing Author

Anderson, K.E., T.R. Pope, and J.L. Kramer, eds., *Prentice Hall's Federal Taxation:*

COURSES TAUGHT:

Corporate and Partnership Taxation (graduate)
Principles of Financial Accounting
Principles of Managerial Accounting
Survey of Income Tax
Tax Independent Study (Phd)
Tax Research and Investment Strategy (graduate)
Tax Research, Tax Practice and Procedure (graduate)
Taxation of Business Entities
Taxation of Individuals

AWARDS:

Named state tax "Person to Watch in the Next Decade" by *State Tax Notes*

College of Business Stokely Scholar, 2009-Current

University of Tennessee Quest Scholar of the Week, March 7, 2011

College of Business Faculty Spotlight, October 2010

Dixon Hughes Academic Promise Award, 2007

Named Impact Professor - University of North Carolina-Wilmington
Fall 2002, 2003, 2004; Spring 2003, 2004, 2005

RESEARCH GRANTS:

Smith Richardson Foundation $50,000 (September 1, 2007)
(with Bill Fox, Matt Murray and Don Bruce)

University of North Carolina-Wilmington
Cameron School of Business $4,800 (Summer 2003, 2004)

PROFESSIONAL ACTIVITIES:

Interviews:

Interview with Josh Flory, *Knoxville News Sentinel* (November 23, 2010) regarding sales taxes
Interview with Richard Gill, The National Psychologist (October 14, 2010) regarding IRAs
Radio interview with WTVN (December 15, 2009), regarding e-commerce.
Interview with Anita Bartholomew, *Consumer's Digest* (May 5, 2009) regarding 529 plans.
Interview with Emily Bregel, *Chattanooga Times* (January 2, 2007) regarding 529 plans.
Interview with, David Cass, *Tennessean* (September 15, 2006) regarding the Nashville Music City Center.
Television segment on WWAY (November 29, 2004) to discuss the 2004 tax legislation.
Interviews with Kathy Chow, *Dow Jones* (November 22, 2004) , Jane Stancil, *Raleigh News and Observer* (November 9, 2004), and Sam Scott, *Wilmington Star News* (November 9, 2001), regarding 529 college savings plans.
Interview with David Ranni, *Raleigh News and Observer*, April 20, 2004 regarding North Carolina corporate income taxes and avoidance schemes.
Interview with Jesse Eisenger, *Wall Street Journal*, November 5, 2001 regarding the accounting practices used by Elan Corporation.

Invited Conference Participant:

American Taxation Association Doctoral Consortium, 2009, 2011
Ernst and Young Tax Faculty Symposium, 2006-2010.
Deloitte Tax Faculty Symposium, 2006.
PricewaterhouseCoopers Tax Colloquium, 2004-2010.
PricewaterhouseCoopers University, 2007
Lincoln Institute of Land Policy, The Economics of Conservation Easements, 2006.
Lincoln Institute of Land Policy, Land Policies for Urban Development, 2006.

SERVICE

Service to the University of Tennessee

Service to the University

CBER Reports and Projects – See Previous Listing.

Graduate School Fellowship Reviewer, 2011-2012

Graduate Council, 2009-Current
 Academic Policy Committee, 2009-Current
 Nominations Committee - Chair, 2010

Service to the College of Business Administration (CBA)

Department of Accounting and Information Management

- MAcc Program Leader – Washington DC, 2008, 2009, 2010
- MAcc Program Leader – Hong Kong, 2009, 2010
- Aaron Beam Speaker Event, 2011
- Ph.D. Program and Research Committee, 2006-current
- Research on Human Subjects Committee, Chair, 2007-current
- Committee to Examine Increase Enrollments in the MAcc Program, 2010
- Committee to Attract Outstanding Students to the Major, 2006-2007
- Search Committee, 2008-2009

Dissertation Committees

- Rebekah McCarty, Accounting, 2012
- Zhou Yang, Economics, 2011
- Ann Watts Davis (Chair), Accounting, 2010
- Amy Hageman, Accounting, University of Central Florida, 2009
- Mary Beth Howard (Chair), Accounting, 2007
- Brian Hill, Economics, 2006

Center for Business and Economic Research

- Search Committee, 2007-2010

Service to the University of North Carolina Wilmington

Service to the University of North Carolina Wilmington

- Thesis Committee for MaryAnn Duncan (English), 2001

Service to the Cameron School of Business (CSB)

- CSB Tenure and Promotion Task Force, 2004-2005
- CSB Undergraduate Curriculum Committee, 2003-2005
- CSB Academic Advisor for 24-28 students, 2000-2005
- Masters of Science in Accounting (MSA) Committee, 2001-2005
- Information Resource Committee, 2000-2001

Service to the Department of Accounting and Business Law (ABL)

- ABL Undergraduate Recruiting and Curriculum Committee, 2000-2001
- ABL Search Chair, Tax Position, 2004-2005
- Beta Alpha Psi Graduate Student Paper with Jill Gehling titled, “Innovations in Public

Finance through Fundamental Tax Reform," Prepared for the Beta Alpha Psi Graduate Case Seminar, Minneapolis, MN, October 2002.

Service to the Profession

Service to the American Institute for CPAs

- Contributing Writer for the *AICPA Tax Insider*, June 2007-June 2010

Service to the Tennessee Society of CPAs

- Accounting Education and Career Awareness Committee, 2008-Current
- Singleton B. Wolfe Memorial Conference Committee, 2011

Service to the American Accounting Association

- Why do Nonprofits Have Taxable Subsidiaries?" discussant at AAA meeting, Anaheim, August 2008.
- Auditor-Provided Tax Services: The Effects of a Changing Regulatory Environment," discussant at AAA meeting, San Francisco, August 2005.
- Teaching and Research Issues, discussant at Southeast AAA Conference, Tampa, April 2001.
- Teaching and Curriculum Section Reviewer for Annual Meeting, 2000-2001
- Southeast AAA Program Committee, 2000-2001
- Southeast AAA Paper Reviewer, 2000-2001

Service to the American Taxation Association

- ATA Trustee, 2009-Current
- ATA Publications Committee, Committee, 2009-Current
- ATA Doctoral Consortium Co-Chair, 2010-2011
- AAA Annual Meeting Paper Reviewer, 2007-2008
- AAA Annual Meeting Planning Committee, 2007-2008
- ATA Doctoral Consortium Committee, 2008-2009, 2010-2011 (Co-Chair)
- ATA/Deloitte Teaching Innovation Award Committee, 2008-2009
- JATA Conference Planning Committee, 2007-2008
- Mid-Year Planning Committee, 2007-Current
- New Faculty Concerns Committee, 2002-2006
- Nominations Committee, 2006-2007
- Tax Policy Oversight Committee (2001-2004), Chair, 2005-2006
- Reviewer for Annual Meeting, 2004-2005

National Tax Association

- Board Member, 2006-2009
- State and Local Spring Symposium Program Chair, 2007
- Holland Award Committee, 2007-2009
- Annual Meeting Program Committee, 2006, 2007, 2009
- "Small Business Utilization of Recent Depreciation Stimulus"
  National Tax Association 98th Annual Conference, discussant, Miami, November 2005.
- "The State of the State Corporate Income Tax"
  National Tax Association 97th Annual Conference, discussant – plenary session, Minneapolis, November 2006.
- "Empirical Evidence on the Revenue Effects of State Corporate Income Tax Accounting Policies" FTA Revenue Estimating Conference, Portland, ME, September 2008.

- "Did FIN 48 Arrest the Trend in Multistate Tax Planning?" FTA Revenue Estimating Conference, Portland, ME, September 2008.

Academic Review Service

- Editorial Board
  - *Journal of the American Taxation Association*, 2008-present

- Ad hoc reviewer for the following journals:
  - *Accounting Review*
  - *National Tax Journal*
  - *Journal of the American Taxation Association*
  - *Journal of Public Economics*
  - *Public Finance Management*
  - *Public Finance Review*
  - *Social Science Quarterly*
  - *New England Public Policy Center*

Projects for the Profession

- Reviewed revenue estimates regarding H.R. 3220 legislation for the MultiState Tax Commission, September 2004.

<u>Service to the Public</u>

- Tennessee Press Association, "Governing in Economic Turmoil," Nashville, February 5, 2009.
- Baker Center, "The Flat Tax: Is It Good Tax Policy," Knoxville, October 20, 2008.
- John O'Connor Senior Center, "Last Minute Tax Advice," Knoxville, April 12, 2006.
- Volunteer Income Tax Assistance Program, UNCW organizer (2000-2001) and co-organizer (2001-2004). Number one site in the state in 2003 with over 300 tax returns and 30 student volunteers.
- Celebrate the Arts Festival Board, Treasurer, Wilmington, 2002-2005