DANIELS COLLEGE OF BUSINESS

RICHARD S. LEAMAN
CURRICULUM VITAE

J.D. University of Chicago 1979
M.B.A. University of Chicago 1978
A.B. Stanford University 1975

Published three refereed journal articles since July 2004 all in the area of taxation which is principal teaching area. Completed 705 hours of continuing professional education primarily in taxation since July 2004

Current Faculty Position

John G. Gilbert Endowed Professor of Accounting

Teaching Areas

Taxation
Ethics
Business Law

Teaching and Professional Experience, Faculty Rank, and Institution

Teaching Experience

University of Denver; Denver, Colorado
Professor 2008-Present
Associate Professor 1997-2008
Assistant Professor 1991-1997

Drake University; Des Moines, Iowa
Adjunct Professor, Graduate Tax Program 1988-1990

Professional Experience

KPMG LLP 1979-1991

Tax Partner, 1990-1991, Des Moines, Iowa

Tax Senior Manager, 1985-1990, Denver, Colorado; Executive Office, New York, New York; Des Moines, Iowa

Tax Manager, 1983-1985, Denver, Colorado; Executive Office, New York, New York

Tax Staff, 1979-1983, Denver, Colorado

Publications

"The Rental Modification in Computing Unrelated Business Taxable Income: Muddling through the Morass" (co-authored with Gina M. Fields) The Tax Exempt Organization Tax Review, Vol 61, No. 1 July 2008 pp. 75-79

"Should it Take an Act of Congress to Change an Asset's Depreciation Recovery Period," (Co-authored with Professor John C. Tripp), Journal of Legal Tax Research, Vol 6 2008 pp 11-23

"MACRS Depreciation Class Lives: 'Plain Language Approach of Taxpayers is Upheld by Circuits'," (Co-authored with Professor John C. Tripp), Journal of Taxation, Vol. 102, No. 6, June 2005, pp. 358-363

Wealth Accumulation 2d Ed, with Elizabeth Goldreyer and Rebecca Wilkins, Investment Management Consultants Association, 2004

Review of "Investment and Taxes: A Practical Approach," by Seth Hammer, Journal of the American Taxation Association, Vol. 25, No. 2, Fall 2003, pp. 63-64

Wealth Distribution, with Rebecca Wilkins, Investment Management Consultants Association, 2003

Wealth Preservation and Protection, with Rebecca Wilkins, Investment Management Consultants Association, 2003

Wealth Accumulation, with Elizabeth Goldreyer and Rebecca Wilkins, Investment Management Consultants Association, 2002

"New Opportunities for Retirement Savings," 9News Website, July 2002

What's New in Employee Benefits: Saving Money While Retaining Employees," 1999 Colorado Society of Certified Public Accountants Annual Not-For-Profit Conference

"Modification of the Alternative Minimum Tax," Submitted on behalf of American Taxation Association to Congressional leaders and Secretary of the Treasury, August 1,

1998. The proposal was published in Tax Notes, August 24, 1998, pp. 891. Principal author

"Any Solution Should Balance Burden," Denver Business Journal, July 2, 1998

Compensation and Employee Benefits for Not-for-Profit Entities," 1997 Colorado Society of Certified Public Accountants Annual Not-For-Profit Conference

Tax Update," 1996 Colorado Society of Certified Public Accountants Annual Not-For-Profit Conference

"Planning for Debt-Financed Transactions Related to Passthrough Entities-Using the Interest Tracing Rules," (Co-authored with Professor John C. Tripp), Oil, Gas & Energy Quarterly, Vol. 46, No. 4, May 1998, pp. 1455-1468

Compensation, Benefits and 403(b) Plans," 1995 Colorado Society of Certified Public Accountants Annual Not-For-Profit Conference

"Estate Planning, IRA'S, Contribution, and More Help Small Businesses," (Co-authored with Professor John C. Tripp), Colorado Profit Advisor, Fall 1997

"Changes to the Accumulated Earnings Minimum Tax Credit," Submitted on behalf of American Taxation Association to Congressional leaders and Secretary of the Treasury, August 1, 1997. The proposal was published in Tax Notes, August 18, 1997, pp. 898. Principal author

"Year End Tax Planning for Small Businesses," Colorado Profit Advisor, Winter 1996. Reprinted in Grand Valley Business Times, January 1997 Edition.

Colorado Estate Reminder Guidelines (1996 revision), Updated with Frances Coet

403(b) Plans: An Alternative Savings Vehicle," Colorado Profit Advisor, 1996 Edition, pp. 14-15

"The Chameleon Character of Interest Expense During the Rental of a Residence," (Co-authored with Professor John C. Tripp), 26 The Tax Advisor, No. 7, July 1995, pp. 391-400

"The Separate Line of Business Regulations Revisited," TAXES-The Tax Magazine, Vol. 73, No. 4, April 1995, pp. 204-218

Colorado Legislator's Tax Guide (1995 revision), Updated with Lawrence Swanson

"Revenue Procedure 92-20: The Stick Replaces the Carrot," (Co-authored with Professor John C. Tripp), TAXES-The Tax Magazine, Vol. 72, No. 2, February 1993, pp. 79-90

"The Alternative Minimum Tax and the Cable Industry," (Co-authored with Professor Tom Cook and Professor Ron Rizutto), Broadcast Cable Financial Journal, July/August 1992, pp. 4-8

"The New Separate Line of Business Regulations," TAXES-The Tax Magazine, Vol. 71, No. 6, June 1992, pp. 413-422. This article was also reproduced in the CCH Pension Plan Guide, § 26,361; and in abridged form in The Monthly Digest of Tax Articles, October 1993, pp. 23-35. It was noted in the "Recent Tax Articles" section of Tax Notes, July 27, 1992, pp. 479

Reporting and Audit Requirements of Welfare Benefit Plans," (Co-authored with Daryl Henze), Tickmark, Spring 1991

"Receipt of Property in Exchange for Services after the Campbell and Zuhone Cases," (Co-authored with Rebecca J. Wilkins), Oil and Gas Tax Quarterly, Vol. XCXXVIX, No. 3, March 1991, pp. 300-411

"Existing Employee Benefit Plans can Reduce or Enhance Appeal of Merger or Acquisition," (Co-authored with Deborah Walker and Gary Cvach), Small Business Taxation, Vol. 2, Issue 6, July/August 1990, pp. 351-357

"Meeting the Deadlines for Amending Your Corporate Retirement Plans," The Business Advisor, August 1989, pp. 1-3

"Information Reporting," Savings Business News, Vol. 2, No. 3, Third Quarter 1989, pp. 15

"Savings Option for Retirement to Escape Tax Ax," (Co-authored with Richard Nichols), Rocky Mountain News, August 5, 1986, pp. 17-B

Presentations

Regis University Not-For-Profit Management Class, June 2, 1999. Topic: "Not-For-Profit Tax Update"

National Society of Fundraising Executives, January 12, 1999. Topic: "Tax Update for Not-For-Profit Organizations," Presented with Thomas J. Kundinger

Annual Not-For-Profit Conference, May 1999. Sponsored by the Colorado Society of C.P.A.'s. Topic: "What's New in Employee Benefits: Saving Money While Retaining Employees"

Colorado Society of Certified Public Accountants Not-For-Profit Committee, December 4, 1998. Topic: "Tax Update"

Annual Not-For-Profit Conference, May 1997. Sponsored by the Colorado Society of C.P.A.'s. Topic: "New Employee Issues for the Not-for-Profit Employer"

Colorado Society of Certified Public Accountants Federal Tax Committee, December 1996. Topic: "Changes Made by Small Business Tax Protection Act of 1996, the Health Insurance Portability and Accountability Act of 1996, and the Personal Responsibility and Work Opportunity Reconciliation Act of 1996," Presented with Professor John C. Tripp

Annual Not-For-Profit Conference, May 1996. Sponsored by the Colorado Society of C.P.A.'s. Topic: "Tax Update"

Annual Not-For-Profit Conference, May 1995. Sponsored by the Colorado Society of C.P.A.'s. Topic: "Compensation, Benefits and 403(b) Plans?"

Professional or Academic Affiliations

American Accounting Association 1993-Present
American Taxation Association 1993-Present
Annual Meeting Committee 2007-Present
Ad Hoc reviewer for Journal of the American Taxation Association 2001-Present
Ad Hoc reviewer for the American Taxation Association 1996-Present
Graduate Tax Education Committee Member 2001-2004; Chair 2004-2005
American Taxation Association, Policy Oversight Committee 1998-2001
American Taxation Association, Corporate Tax Policy Subcommittee Member 1995-1998; Chair 1996-1998
American Taxation Association, Flow-Through Entities Subcommittee 1993-1995. Assisted Professor John C. Tripp in preparing comments on new partner returns. Comments submitted to Congress
Colorado Society of Certified Public Accountants 1978-Present

- Accountancy Regulatory Committee 1998-Present
- Special Committee on Colorado Accountancy Act Renewal 2004-2005
- Colorado Accountancy Act Statute Revision Committee 2001-2002
- Regulation Privilege Subcommittee 1998-1999
- Federal Taxation Committee 1995-1998
- State Taxation Committee 1991-1994
- Computer Services Committee 1985 -1986
- American Institute of Certified Public Accountants 1978- Present

Taxation Division 1985-Present
Corporate Subcommittee 1985-Present
Employee Benefits Subcommittee 1985-Present
Assisted in preparation of comments to Treasury on taxation of split dollar life insurance.

Professional Certifications

C.P.A. State of Colorado 1978-Present
C.P.A. State of Iowa 1986 (inactive)
Admitted to Colorado Bar 1979 (inactive)

Awards

John J. Gilbert Endowed Professor- 2009 – Present
Outstanding Speaker, Colorado Society of Certified Public Accountants Not-For-Profit Conference 1994
Phi Beta Kappa
National Merit Scholar
U.S. Senate Youth Program
William Randolph Hearst Foundation Scholar
Leon Carroll Marshall Fellow, University of Chicago Graduate School of Business
Colorado Society of Certified Public Accountants Medal for highest score on Colorado CPA examination
Elijah Watt Sells Award for outstanding performance on Uniform CPA Examination

Selected Service Assignments (7/2004 – current)

University Benefits Committee 2008- Present

University of Denver Board of Trustees Financial Affairs Committee Voting Member 2007-Present

Faculty Senate 2002-2004, 2006-Present
Faculty Senate Executive Committee 2007-Present
Faculty Senate Financial Affairs Committee Member 2002-2004, 2006-2007; Chair 2007- Present

Ami-Hyde Interview Leader 2004–Present