

CURRICULUM VITAE

LEONARD GOODMAN

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EDUCATION:

New York University
Ph.D Degree, 1982

New York University
MBA Degree, 1971

Brooklyn College
BS Degree, 1969

ACADEMIC EXPERIENCE:

1996 -Present	Professor, Department of Accounting, Rutgers University
1982 – 1996	Associate Professor, Rutgers University
1976 – 1982	Assistant Professor, Rutgers University
1973 – 1976	Assistant Professor, Jersey City State College

PROFESSIONAL EXPERIENCE:

1971 -1973	Staff Accountant, Touche Ross and Company, CPAs (Now Deloitte and Touche, LLP)
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PROFESSIONAL CERTIFICATION:

Certified Public Accountant, State of New Jersey

PUBLICATIONS

Coping with Treasury's Tough New Proposed Regulations on Inventory Valuation," Journal of Taxation, Vol. 39, No. 1, July 1973, pp. 24-29, (with R. Chalnack).

"Special Section 351 Problems Caused by the Incorporation of Partnerships and Revenue Ruling 70-239," Journal of Corporate Taxation, Vol. 1, No. 2, Summer 1974, pp. 134-138.

"What Every Accountant Should Know about Tax Concepts of Earnings and Profits," Taxation for Accountants, Vol. 13, No. 5, November 1974, pp. 286-289.

"From the Thoughtful Tax Man," Taxes, Vol. 53, No. 9, September 1975, pp. 561-563.

"Rutgers University's Experience of Teaching Taxation through a Tax Clinic," Delaware CPA, Vol. 3, November 1976, pp. 33-35, (with J. Nestor).

"How to Avoid Tax Problems Under Section 351 When Transferring Services in Exchange for Stock," Taxes, Vol. 55, No. 2, February 1977, pp. 112-115.

"Ruling 76-186 Problems in Convertible Debentures," Tax Executive, vol. XXX, No. 1, October 1977, pp. 79-82, (with J. Nestor).

"Choosing Between Treating a Lump-Sum Distribution as Either Ordinary Income or Capital Gain," Review of Taxation of Individuals, Spring 1978, Vol. 2, No. 1, pp. 118-130, (with R. Lipka).

"Flowchart for Computing the New Jersey Corporation Business Tax," New Jersey Bar Association Journal, No. 84, August 1978, pp. 54-55, (with R. Lipka & A. Preis).

"The Lesser of the Greater of the Lesser: or, Section 402(e) (4) (L) Planning," Review of Taxation of Individuals, Vol. 3, No. 4, Autumn 1979, pp. 296-313, (with R. Lipka) .

"Tax Consequences of Property Transfers to Controlled Corporation under Section 351," CPA Journal, Vol. LI, NO. 3, March 1981, pp. 42-48, (with R. Lipka).

"Internship Programs: What CPA Firms Should Know," Journal of Accountancy, Vol. 154, No. 4, October 1982, pp. 112-114.

1983 Update of the Corporate Controller's Manual, Warren, Gorham & Lamont, New York 1983, pp. 28-1 to 28-9, 31-1 to 31-3, 33-1 to 33-4, 38-1 to 38-11, 40-1 to 40-7.

"Planning for Retirement: Section 402 Election," CPA Journal, Vol. LIII, No. 4, April 1983, pp. 44-53, (with R. Lipka).

"Pension Distributions: Advising Your Client," Journal of Accountancy, Vol. 156, NO. 5, November 1983, pp. 116-119, (with R. Lipka & S. Rier).

"An Analysis of the Effectiveness of Public Accounting Internship Programs at Major CPA Firms in New York City," Journal of Accounting Education, Vol. 1, No. 2, Fall 1983, pp. 159-162.

"Corporate Liquidations, Distributions and Reorganizations after TEFRA," Corporate Accounting, Vol. 1, No. 4, Fall 1983, pp. 46-50.

1984 Update of the Corporate Controller's Manual, Warren, Gorham & Lamont, New York, 1984, pp. 38B-1 to 38B-11, 38C-1 to 38C-13, 28-1 to 28-14, 31-1 to 31-3, 33-1 to 33-4, 38-1 to 38-21, 39-1 to 39-3, 40-1 to 40-8.

"The Tax Reform Act of 1984-Part I," CPA Journal, Vol. LV, No. 1, January 1985, pp. 26-32, (with S. Rier) .

"Audits of S Corporations," Journal of Accountancy, Vol. 159, No. 1, January 1985, p. 111.

"The Tax Reform Act of 1984-Part II," CPA Journal, February 1985, Vol. LV, NO. 2, pp. 44-47, (with S. Rier).

"The Tax Reform Act of 1984-Part III," CPA Journal, Vol. LV, Mo. 3, March 1985, pp. 39-43, (with S. Rier).

"The Taxation of the Domestic Relations after the Tax Reform Act of 1984," Michigan CPA, Vol. XXXVII, No. 1, Summer 1985, pp. 48-52, (with S. Rier).

1985-1986 Update of the Corporate Controller's Manual, Warren, Gorham & Lamont, New York, 1985, pp. 38B-1 to 38B-11, 38C-1 to 38C-13, 38D-1 to 38D-14, 28-1 to 28-15, 31-1 to 31-3, 33-1 to 33-5, 38-1 to 38-20, 39-1 to 39-1, 40-1 to 40-9.

"What to Consider on the Sales or Exchange of a Principal Residence," Real Estate Law Journal, Vol. 14, No. 3, Winter 1986, pp. 255-259.

"Depreciation Recapture Rules Can Create Problems for Real Estate Investors," Real Estate Law Journal, Vol. 15, No. 1, Summer 1986, pp. 57-61.

"Tax Planning for S Corporations," National Public Accountant, Vol. 31, No. 8, August 1986, pp. 25-27.

"Changes to Tax on Individuals--TRA 1986," CPA Journal, Vol. LVI, No. 12, December 1986, pp. 16-26, (with S. Rier).

"Losses from Rental Property after the Tax Reform Act of 1986," Real Estate Law Journal, Vol. 15, No. 4, Spring 1987, pp. 361-364.

"The Impact of TRA-86 on the Taxation of Business," CPA Journal, Vol. LVII, No. 5, May 1987, pp. 66-71, (with S. Rier).

"Lump Sum Distributions after the Tax Reform Act of 1986," Review of Taxation of Individuals, Vol. 11, No. 3, Summer 1987, pp. 203-215, (with R. Lipka).

"Financial and Tax Accounting Conformity Aggravated by the TRA," Tax Adviser, vol. 18, No. 4, April 1987, pp. 260-267, (with D. Summa).

"Real Estate Tax Credits After the Tax Reform Act of 1986," Real Estate Law Journal, Vol. 16, No. 2, Fall 1987, pp. 172-176.

"Deducting Home Mortgage Interest Becomes More Complicated," Real Estate Law Journal, Vol. 16, No. 4, Spring 1988, pp. 344-348.

"New Regulations Shed Light on Low Income Housing Credit," Real Estate Law Journal, Vol. 17, No. 2, Fall 1988, pp. 153-157.

"Home Mortgage Indebtedness: Exchanging the Old Limitations for the New," Review of Taxation of Individuals, Vol. 13, No. 1, Winter 1989, pp. 16-21, (with S. Rier).

"Can CPAs Become College Professors?" Journal of Accountancy, Vol 168, NO. 3, September 1989, pp. 153-154,

"Using a Corporate Nominee to Own Real Estate," Real Estate Law Journal, Vol 17, No. 4, Spring 1989, pp. 357-361.

"The Use of Nonsimultaneous Like-Kind Exchanges," Real Estate Law Journal, vol. 18, No. 2, Fall 1989, pp. 185-189.

"Optimal Use of the Marital Deduction," Advances in Taxation, Vol. 3, 1990, pp. 233-248, (with R. Lipka & B. Greenstein).

"The California Method of Taxing Nonresidents in New York," Journal of State Taxation, Vol. 9, No. 2, Fall 1990, pp. 31-44. (with P. Miranti).

"The Low Income Housing Credit After The Revenue Reconciliation Act of 1989", Real Estate Law Journal, Vol. 19, No. 4, Spring 1991, pp. 350-355.

"Proposals for Real Estate Tax Reform", Real Estate Law Journal, Vol. 21, No. 1, Summer 1992, pp. 83-88.

"A Bridge Between Knowledge and Action: ERA Seligman and the New York State Corporate Income Tax, 1912-1917," Advances in Public Interest Accounting, Vol. 5, 1993, (with P. Miranti), pp. 75-106.

"Equity, Compliance and Revenue Raising Consideration in State Minimum Taxation," State Tax Notes, vol. 7, No. 9, August 29, 1994, pp. 571-576.

"Conforming Federal and State Individual Income Tax," Tax Notes, Vol. 67, No. 11, June 12, 1995, pp. 1513-1525, (This article was reprinted in State Tax Notes, June 19, 1995, pp. 2471-2482).

"American Institute of Certified Public Accountants," in Michael Chatfield and Richard Vangermeersch, eds., The History of Accounting : An International Encyclopedia (New York: Garland, 1996), pp. 34-43, (with P. Miranti).

"Railroad Accounting," in Michael Chatfield and Richard Vangermeersch, eds., The History of Accounting: An International Encyclopedia (New York: Garland, 1996), pp. 487-90, (with P. Miranti).

"Securities and Exchange Commission," in Michael Chatfield and Richard Vangermeersch, eds.,

The History of Accounting: An International Encyclopedia (New York: Garland, 1996), pp. 524-29, (with P. Miranti).

"Jacob K. Lasser," in John A. Garraty & Mark C. Carnes, eds., American National Biography (New York: Oxford University Press and the American Council of Learned Societies, April, 1999), Volume 13, pp. 224-225, (with P. Miranti).

"A Proposal to Modify New Jersey's Public Accountancy Law," New Jersey CPA, Spring, 2000, p. 10.

"Deciphering New Jersey's 150 Credit Hour Requirement," New Jersey CPA, Spring 2001, pp. 24-25.

"Technological Innovations and the Work of the Accounting Historian: Some Key Issues," Accounting Historian's Journal, June 2001, Vol. 28, No. 1, pp. 93-110, (with D. Palmon).

"Tax Consequences Associated with Obtaining an MBA Degree," Taxes, July 2001, Vol. 79, No. 7, pp. 43-48, (with J. Soled).

"Installment Sales: What Happens When Taxpayers Change Residence," Journal of Multistate Taxation and Incentives July 2002, Vol. 12, No. 4, pp. 6-11 (with J. Soled).

"The Use of the Internet in Accounting History Research," in Doing Accounting History: Contributions to the Development of Accounting Thought, R.K. Fleischman, V.S. Radcliffe, & P.A. Shoemaker, eds, 2003 Academy of Accounting Historians, pp. 185-202, (with D. Palmon).

"Tax Consequences Associated with Quid Pro Quo Charitable Contributions," Taxes, January 2004, pp. 33-38 (with J. Soled).

"The International Implications of US Research on Going Concern Opinions," ICFAI Journal of Accounting Research, January 2004, Vol. III, No. 1, pp. 33-57, (with A. Anandarajan, G. Kleinman, D. Palmon).

"New Jersey's Public Accountancy Law Needs Modification Before Sunset Provision Expires," New Jersey CPA, May-June 2005, p. 44.

"Ascertaining the Tax Basis of One's Personal Residence", *Journal of Accountancy*, April 2006, Volume 201, No. 4, pp. 77-80 (with J. Soled).

"Garden State of Higher Education in Accounting," *New Jersey CPA*, April 2007, pp. 10-11.

"The Income Tax Implications of a Testamentary Trust Holding Title to a Home," *Journal of Taxation*, January 2008, Volume 108, No. 1, pp. 10-15 (with N. Arnell, G. Fiszer and J. Soled).

Book Review of Henry Aaron, Leonard Burman and C. Eugene Steuerle, Editor "Taxing Capital Income", Washington, D.C.: Urban Enterprise Press, Spring 2009, *The Journal of the American Tax Association*, pp. 113-115.

"Work Related Education: Enhanced CPA Education Rule Restricts Graduate Education Deduction" *Practical Tax Strategies*, July 2009, pp. 31-35 (with J. Soled).

Book Review of Christopher Hanna, Mark R. Martin, Michael J. Donohue, E Daniel Leightman and Cym H. Lowell, “Corporate Income Tax Accounting” New York, Warren, Gorham & Lamont, Spring 2010, pp. 83-84, *The Journal of the American Tax Association*.

“Tax Return Preparation Mistakes: How to Avoid or Mitigate Professional Liability, *Journal of Accountancy*, June 2010, pp. 62-66 (with J. Soled).

Book Review of Ken Hoagland, “The Fair Tax Solution,” (New York, Sentinel, Spring 2011, 115—116, *The Journal of the American Tax Association*.

“Asset Valuation, Tax Basis and New Estate Planning Considerations,” CPA Journal, September 2011, pp. 50-51 (with J. Soled).

“Mixing Pleasure and Business: Are Vacations in the Twenty-First Century Deductible,” *Journal of Taxation*, November 2011, pp. 162-165 (with J. Soled).

“Unlocking the Mystery of C Corporations Paying Zero Tax,” *Practical Tax Strategies*, November 2012 (with J. Soled and Anthony Pochesci).

Penalty Exposure: Incorrect Tax Basis Reporting on Tax Information Returns, 119 *Journal of Taxation*, 82–88 (August 2013) (with Jay Sold and Anthony Pochesci)

“Specialized Masters Programs and Their Taxation,” 124 *Journal of Taxation*, 90-95 (February 2016) (Jay Soled and Anthony Pochesci)

“Deductibility of Estate Legal and Accounting Fees, -- *Practical Tax Strategies*, 31-37 (2017) (with Jay Soled, Nathan E. Arnell, and Dena L. Wolf)

Analyzing the New Personal Casualty Tax Rules *Journal of Accountancy*” 54-59, (July 2018) (with Jay Sold, and Kristie N. Tierney)

“Business Entertainment Expenses,” 129 *Journal of Taxation*, 28-32 (December 2018), 28-32, with (Jay Soled and Nathan Arnell)

“The Tax Consequences Associated with E-Gambling”, *Journal of Taxation*, (January 2020), 19-25, (with Jay Soled, Patrick Ryle, and Anthony Hope).

“Why New Jersey Should Require More Accounting Credits to Sit for the CPA Exam” Web based articles in the New Jersey Society of CPAs website found at <https://www.njcpa.org/build-career/career/article/2020/04/29/why-new-jersey-should-require-more-accounting-credits-to-sit-for-the-cpa-exam> (with Sarah O’Rourke).

“The Tax Consequences Associated with Data Breaches and Identify Theft”, Article accepted by the *Journal of Accountancy*, (2020) (with Jay Soled, and Patrick Ryle)

“The Estate Tax Should Not Apply to Domestic Stock Owned by NRAs”, Article accepted for publication by the Quinipiac Probate Law Journal, (2020) (with Jay Soled and Glenn Fox..)

“Tax Consequences Associated with Reputation Enhancement Expenditures” Article accepted for publication in the *Journal of Taxation*, (2020) (with Jay Soled and Patrick Ryle.

SERVICE TO RUTGERS UNIVERSITY:

Vice Chair, Department of Accounting and Information Systems, (July 1996-June 2000) and (July 2001-June 2006) and (July 1, 2012 –Present)

Chair, Rutgers Business School, Ad Hoc Committee on Distance Learning, July 2011- Present

Member, Rutgers MBA Advanced Standing Committee, July 2010-June 2011)

Member, New Brunswick Undergraduate Business School Program Policy Committee, Rutgers Business School-Newark and New Brunswick, (July 2007-Present).

Member, Appointments and Promotions (A&P) Committee for the Rutgers Business School, (July 2000-June 2001, July 2004-June 2005 (Chair); and July 2007-June 2008)

Member, Rutgers Business School Committee to Select Recipient of the Paul Nadler Award for Junior Faculty Teaching, (May 2000, May 2001, May 2002, May 2003, May 2004, May 2005, May 2006, May 2007, May 2008 and May 2009, May 2011).

Member of the Search Committee for the Dean of the Rutgers Business School-Newark and New Brunswick, September 2005-May 2006 and September 2006-April 2007.

Acting Director, MAccy (Master in Accountancy) Program in Governmental Accounting, Spring 2007.

Member, Teaching Methods and Innovation, July 2008-Present, Chair, Fall 2008 Semester

Member, Department of Accounting, Business Ethics and Information Systems, Faculty Recruitment Committee, July 1, 2008-June 2009.

Director of New Brunswick Undergraduate Accounting Program for the Department of Accounting and Information Systems, (July 1996-June 2001)

Faculty of Management Representative to the University Senate, 1996-June 2001) (Member, Senate Investment Advisory Committee) (September 1997-August 2000). (Member, Senate Advisory Budget Committee, September 2000-June 2001).

Governmental Accounting and Auditing Advisory Board, (April 1995-Present), Faculty of Management.

Member of the Search Committee for the Dean of the Faculty of Management, (February 1998-September 1998)

Member of the Graduate School-Newark Faculty in the Ph.D in Management Program (December

1997-Present)

Member of the Fellows of University College, New Brunswick, July 1, 1986-Present

Members of the Fellows of Rutgers College, July 1, 2004-June 2006.

Coordinated activities for Rutgers Conference on the Taxpayer Relief Act of 1997 that was attended by over 200 CPAs, (July 1997 to October 1997).

Served as Acting Chairperson for the Department of Accounting, School of Business, New Brunswick Campus during the following four periods: (December 1994 to September 1995; September 1986 to June 1987; July 1985 to January 1986 & July 1981 to June 1982).

Faculty Advisor to Beta Alpha Psi, (September 1995 to June 2000).

Member of the Executive MBA Policy Committee (September 1996-June 2002)

Member of the School of Business-New Brunswick Admissions & Policy Committee (September 1995-Present)

Faculty Coordinator for Writing Center in the Department of Accounting, (September 1995-December 1996).

Chairperson, School of Business, Teaching Effectiveness Committee, (September 1989-June 1996).

New Brunswick Faculty Council Library Committee, (July 1991-June 1996)

Member, School of Business, Planning Committee, Member, School of Business, (July 1992-June 1995).

Member, Research Committee, School of Business, (July 1994-June 1996) Secretary, School of Business, (July 1990-June 1994)

Member, School of Business Advisory Committee on Appointments and Promotion. (July 1986 to June 1987, June 1989 to June 1991, July 1992 to June 1993).

Chairperson, School of Business, Nominating Committee (July 1988 to June 1990)

Member, School of Business, Rules of Procedure Committee (July 1989 to June 1990)

Coordinated activities for Rutgers-New Brunswick Tax Conference which was attended by over 250 CPAs, (April 1984 to September 1984).

Responsible for recruiting, scheduling and evaluating the performance of approximately 35 part time faculty then employed by the Department of Accounting, (July 1982 to September 1987).

SERVICE OUTSIDE RUTGERS UNIVERSITY

Member of the Editorial Advisory Board of the American Taxation Association's Legal Tax Research Journal, (August 2000-July 2000, July 2002-Present).

Ad Hoc Reviewer for the *Accounting Historians Journal*, May 2006.

Member of the Educator's Committee of the New Jersey Society of CPAs (September 2001-Present; Chair July 2007-Present).

Member of the Publication Committee of the New Jersey CPA, (October 2001-June 2007).

Member of the Board of Trustees of the New Jersey Society of CPAs, (July 1999-June 2001).

Member of the American Taxation Association Accreditation and Curriculum Issues Committee, (August 1999-July 2000).

Member of the American Taxation Association Multi State Tax Policy Committee, (August 1998-July 1999).

Member of the American Taxation Association Computer Resources Committee, (August 1996-July 1998).

Member of the American Taxation Association Complexity Reduction Committee, (August 1994-July 1996).

Chairman of the American Taxation Association Membership Committee, (August 1992-July 1993).

Chairman of the American Taxation Association International Tax Policy Committee, (August 1991-July 1992).

Member, of the American Taxation Committee International Tax Policy Committee, August 1990-July 1991).

Member of the American Taxation Association/Ernst & Whinney Tax Manuscript Award Committee, August 1988-July 1989.

Member of the American Taxation Association Corporate Tax Policy Subcommittee, August 1988-July 1989).

Member of the Publication Committee of the CPA Journal, July 1979-June 1985.

For five years I served as President of Tax Aids Services, Inc., (TASI). TASI was a non-profit organization affiliated with the New Jersey Society of CPAs. The purpose of TASI was to prepare tax returns (at no cost) for low-income taxpayers. Returns were prepared by student volunteers and reviewed by volunteer CPAs. My responsibilities as President included coordinating the activities of approximately 50 CPAs and 150 student volunteers at 20 community groups, (October 1976-December 1981).

AWARDS

Recipient of 2020 New Jersey Society of CPA Ovation Award for top achievement in the accounting profession in the area of accounting education.

Recipient of two teaching awards present by the Rutgers Business School Governing Association on behalf of the students of the Rutgers School of Business-New Brunswick: One was for "Most Helpful Professor; the other was for "The Professor Most Likely to Brighten up your Day," April 2011.

Recipient of Tom Mott Award for Teaching Excellence. Awarded to the most outstanding teacher by the students of the Rutgers School of Business-New Brunswick, May 2010

Recipient of Tom Mott Award for Teaching Excellence. Awarded to the most outstanding teacher by the students of the Rutgers School of Business-New Brunswick, May 2009.

Recipient of Tom Mott Award for Teaching Excellence. Awarded to the most outstanding teacher by the students of the Rutgers School of Business-New Brunswick, May 2008.

Recipient of the Beta Alpha Professor of the Year Award. Awarded to the most outstanding teacher by the students of the Rutgers-New Brunswick Honorary Society in Accounting, April 2010.

Recipient of the Beta Alpha Professor of the Year Award. Awarded to the most outstanding teacher by the students of the Rutgers-New Brunswick Honorary Society in Accounting, April 2007.

Recipient of the JH Cohn Scholar Award. Awarded to one member of the accounting faculty housed in Rutgers-Newark, and one housed in Rutgers-New Brunswick, based on overall service to the department, the students, and the accounting profession. August 2006.

Recipient of the New Jersey Society of CPAs Outstanding Educator Award, May 1998.

Recipient of Tom Mott Award for Teaching Excellence. Awarded to the most outstanding teacher by the students of the Rutgers School of Business-New Brunswick, May 1997.

Recipient of New York University Tax Society Thesis Prize. Awarded for the best thesis in the field of taxation, May 1971.