**JAMES A. DOERING**, **LL.M., CPA**

**EDUCATION**

**New York University School of Law**

New York, New York

LL.M. Taxation, 1987

**Marquette University School of Law**

Milwaukee, Wisconsin

J.D. 1986

Managing Editor: Marquette Law Review

Honors: American Jurisprudence Award for Corporate Taxation

**University of Wisconsin-Madison**

Madison, Wisconsin

B.B.A. with distinction, Accounting/Finance, Investments and Banking, with a specialization in International Business, 1977

**ACADEMIC EXPERIENCE**

**Arkansas State University**

Jonesboro, Arkansas

Chair, Departments of Accounting & Computer Information Technology 2018-present

Jones/Schaaf Endowed Professor of Accounting 2017-present

Teaching includes taxation and financial accounting

**University of Wisconsin-Green Bay**

Green Bay, Wisconsin

Chair, Department of Accounting 2011-2017

Associate Professor of Accounting and Taxation (with tenure) 1994-2017

Assistant Professor of Accounting and Taxation 1991-1994

Teaching includes taxation, financial accounting, and business law.

**Golden Gate University** 1996-1997

Irvine, California

Visiting Associate Professor-Graduate School of Taxation.

Taught graduate tax courses; developed the curriculum for a 15 unit international tax certificate; directed the graduate tax program in Orange County.

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**Scholarship**

Journal Articles

* Doering J., Sixth Circuit Finds Form Is Substance When DISC Commissions Fund ROTH IRAs,” 95 *Taxes*31-44 (2017).
* Doering J., “Treasury Strengthens Attack on Post-Inversion Tax Avoidance Transactions,” 94(11) *Taxes* 31-56(2016).
* Doering J., “New Temporary Regulations Restrain Inversion Transactions,” 94(10) *Taxes* 25-50 (2016).
* Doering J., “Supreme Court Applies FICA Tax To Some Severance Payments,” 92 (11) *Taxes* 39-52 (2014)*.*
* Doering J., “Foreign Tax Credits: Substance Prevails Over Form, But Uncertainty Remains,” 92 (4) *Taxes* 35-50 (2014).
* Doering J., “The Controversy Over Supplemental Unemployment Benefits and FICA Taxes,” 91 (10) *Taxes* 39-55 (2013).
* Doering J., “The Credibility of the U.K. Windfall Tax: Substance Versus Form, 91 (4) *Taxes* 25-38, 76-78 (2013).
* Doering J., “Trust Investment Fees Subject to 2% Floor: An Analysis of *Knight* and its Impact on Final Regulations,” 86 (7) *Taxes* 67-79 (2008).
* Doering J., “Supreme Court Rules on Contingent Attorney Fees,” 83 (8) *Taxes* 41-54 (2005).
* Doering J., “Foreign Tax Credit Revisions Make U.S. Businesses More Competitive,” 83 (5) *Taxes* 49-64 (2005).
* Doering J., “The Final Disclosure and List Maintenance Tax Shelter Regulations,” 81 (5) *Taxes* 31-51 (2003).
* Doering J., “Temporary Regulations Replace Loss Disallowance Rules With Tracing Approach,” 80 (12) *Taxes* 11-22 (2002).
* Doering J., “The Battle Over Corporate Tax Shelters Moves to the Appellate Courts,” 80 (5) *Taxes* 23-34, 48-50 (2002).
* Doering J., “QEF Election Final Regs. Seek To Reduce PFIC Complexity With Protective and Consent Regimes,” 11 (8) *Journal of International Taxation* 29-37, 64 (2000).
* Doering J., “Final Regs. Clarify Definition of ‘Marketable Stock’ for Electing PFIC Shareholders,” 11 (6) *Journal of International Taxation* 42-49, 64 (2000).
* Doering J. and Morris J., “States’ Drop-Shipment Statutes May Be Unconstitutional,” 17 (4) *Journal of State Taxation* 22- 44 (1999), *reprinted in* 16 *State Tax Notes* 1815-1825 (1999).
* Doering J., “Dispositions of Less Than Entire Partnership Interest: What Are the Tax Effects?” 15 (2) *Journal of Partnership Taxation* 141-159 (1998).
* Doering J., “Proposed Regs. Simplify Reporting Rules for PFIC Preferred Shareholders,” 9 (3) *Journal of International Taxation* 18-23 (1998).

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* Doering J., Lepesqueur R., and Trebby J., “A blast from the past: Retroactivity in the Revenue Reconciliation Act of 1993," 41 (11) *The National Public Accountant* 21-23 (1996).
* Doering J., “Planning Direct Foreign Investment Under PFIC Rules,” 6 (5) *Journal of International Taxation* 209-216 (1995).
* Doering J., “Unique Planning Benefits Available From Special Elections for Partnerships and Partners,” 10 (4) *Journal of Partnership Taxation* 339-360 (1994).
* Doering J., “The Impact of Hedging Transactions on Real Estate Investment Trusts,” 21 (2) *Journal of Real Estate Taxation* 133-152 (1994).
* Doering J., “Sham Transaction Test Should Include Analysis of After-Tax Cash Flow,” 11 (2) *Journal of Taxation of Investments* 106-123 (1994).
* Doering J., “The Amortization of Intangibles: Before and After Section 197,” 71 (10) *Taxes* 621-635 (1993).
* Doering J., “Property Transactions May Constitute Prohibited Transactions: An Analysis of Keystone,” 71 (9) *Taxes* 555-564 (1993).
* Doering J., “Comment: Civil RICO: Before and After *Sedima*,” 69 (3) *Marquette Law Review* 395-421 (1986).
* Doering J., “Note: Creation of an Accountant Work-Product Privilege for Tax Accrual Workpapers,” 68 (1) *Marquette Law Review* 155-173 (1984).

Proceedings

* “Retroactive Issues Pertaining to the Revenue Reconciliation Act of 1993,” presented at the *North American Tax Policy Conference* held at Wayne State University, Detroit, Michigan (1995).

Grants

* Awarded eleven grants from the UWGB Research Council (1997-present).

**Service – Arkansas State University**

College

Promotion Review and Tenure Committee (2017-2018)

Departmental

Promotion, Review and Tenure Committee (2017-2018)

Graduate Curriculum and Assessment Committee (2017-2018)

Grievance Committee (2017-2018)

Scholarships Committee (2017-2018)

Search Committee (2017-2018)

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Community/Profession

* Addressed the Arkansas Society of Certified Public Accountants Ozark Chapter of CPAs (2017); Topic: “Trends in Accounting, Changes and Challenges Facing the Profession”

**Service – University of Wisconsin-Green Bay**

Institutional

* Advisor, Freshman Registration & Resource (2005-present)
* Research Council (2002-2006)
* Advisor, International Study Abroad Programs (2001-present).
* Community, Outreach, Prevention, and Education Committee (2000-2005)
* Faculty Senate (1994-1995)
* Academic Actions Committee (1994-1995)
* Adult Education Committee (1994-1995)
* Faculty Lectures Committee (1994-1995)
* Non-Resident Tuition Appeals Committee (1993-1995, 1998-1999)
* Affirmative Action/Equal Opportunity Council (1993)
* Pre-law Advisor (1993-1996)
* Pro bono legal assistance for faculty and students (1991-present)
* Advisor, International Study Abroad Program at The Hague, Netherlands (1999-2008)
* International Education Board of Advisors (1993-1995, 1999).
* Advisor, International Student Organization (1999-2000)

Departmental

* Accounting Executive Committee Member (1994-2017)
* Business Administration Executive Committee Member (1994-2017)
* Curriculum Committee (2014-2017)
* Chair, AACSB Intellectual Contributions Committee (2011)
* Chair, AACSB Faculty Composition and Development Committee (1998-1999)
* Facilitated the acquisition of the CCH Internet Tax Research Network (1998)
* Search and Screen Committees (1991-2017)
* Curriculum Review and Assessment Planning Committee (1993-1995)
* Professional Development Committee (1993-1995)
* Organized student tour of Sentry Insurance (1994)
* Advisor, Accounting Majors (1991-present)
* Chair, Tax Curriculum Committee, Golden Gate University (1996-1997)
* Chair, Faculty Scholarship Committee, Golden Gate University (1996-1997)
* AACSB Accreditation Committee, Golden Gate University(1996-1997)

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Community/Profession

* Member, Wisconsin Institute of Certified Public Accountants (WICPA) Higher Education Committee (2016-2017).
* Consulting (1991-2017).
* Addressed the Institute of Management Accountants, Packerland Chapter Student Night (2014); Topic: “Career Paths”
* Adjunct Instructor, Lakeland College, Sheboygan, Wisconsin (2005-2007). Taught Advanced Financial Accounting and Business Law.
* Adjunct Instructor, St. Norbert College, De Pere, Wisconsin (2002-present). Taught Introductory Accounting, Advanced Tax, and Business Law.
* Organized the “Forum on Financial Accounting,” sponsored by the UWGB Small Business Development Council and the Northeast Chapter of the Wisconsin Institute of Certified Public Accountants (1994)
* Addressed the UWGB “Forum on Financial Accounting” (1994); Topic: “The Amortization of Intangibles”
* Addressed the Wisconsin Association of Product Managers (1993); Topic: “Product Liability Law”
* Addressed the Northeastern Wisconsin Trade Association (1992); Topic: “The Role of UWGB in Promoting International Business Education”
* Advisor, Volunteer Income Tax Assistance Program (1991-present)
* Member, Wisconsin World Trade Center (1994-1996)

**International**

* Completed 12 units of college level Spanish language instruction from 2010-2011.
* Completed 16 units of college level Japanese language instruction from 1992-1994.
* Participant in the 1998 study tour entitled Understanding Japanese Business: Japan in Transition. The tour was sponsored by the American Assembly of Collegiate Schools of Business and the Keizai Koho Center of Tokyo, a leading Japanese business organization. The group spent 12 days in Japan visiting organizations such as Toyota Motor Corp., NEC, Nomura Securities, the Tokyo Stock Exchange, and Omron Corp. In addition, the program included visits to governmental ministries and meetings with government officials regarding trade policy and other business related subjects. The group also visited a Japanese business school.
* Participant in the Study Abroad: Paris, France program sponsored by UWGB (January 1996).
* Participant in the 1995 Gateway to Japanese Culture four week summer program in Japan co-sponsored by Marymount College and Kyoto Tachibana University (Summer 1995).
* Summer Language Instructor, 1995 International Connection to Kyoto Program, Suzuki World Academy (Summer 1995).
* Applied for grant from UW-Madison Center for International Business Education and Research (CIBER) to support business internships in France (1999).

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## LEGAL EXPERIENCE

**Liebmann, Conway, Olejniczak & Jerry S.C.** (25 attorneys) 1998-2001

Green Bay, Wisconsin

Of Counsel: Mergers and Acquisitions, Estate Planning, General Tax.

**Altheimer & Gray** (180 attorneys) 1989-1991

Chicago, Illinois

Tax Associate: Corporate/Partnership/International Tax Practice

Planned effective tax strategies for a wide variety of commercial transactions; researched and prepared memoranda on various topics of taxation. Tax experience included international,

corporate, mergers and acquisitions, partnership, real estate, and state and local.

* Structured a sales/distribution operation in the United Kingdom to enable the US parent corporation to minimize the effective tax rate on foreign business profits.
* Developed a strategy that allowed a national association of hardware dealers to characterize amounts paid to its patrons as deductible dividends.
* Identified an opportunity to implement an exception to the rules on cancellation of debt income that saved a client approximately $2.5 million in taxes.
* Participated in structuring a $1 billion refinancing of an office building involving the issuance of Eurobonds through an offshore financing entity. Developed techniques to create sufficient at-risk basis for owners to support distributions and future losses and save millions in taxes. Planned and executed a strategy to avoid the imposition of

FIRPTA and withholding taxes on the holders of Eurobonds. Extensive tax research included U.S. tax issues created by Eurobond financing, FIRPTA, offshore financing

entities, debt/equity classification, modification of debt/deemed reissuance, and the at risk provisions.

* Structured a sale of fast food franchises and facilities to derive a tax benefit that resulted in significant tax savings.
* Planned tax-deferred property exchanges involving multiparty like-kind exchanges, like-kind exchanges involving partnership interests, and involuntary conversions.
* Structured a corporation’s activities to avoid establishment of nexus for purposes of state tax jurisdiction.

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**O’Connor, Cavanagh, et al** (140 attorneys) 1987-1988

Phoenix, Arizona

Tax Associate: Tax Generalist

Researched and prepared tax memoranda; formulated tax strategies; drafted partnership agreements and other legal documents.

* Analyzed the impact of hedging transactions on the tax qualification of a real estate investment trust (“REIT”) traded on the New York Stock Exchange.
* Structured and drafted complex distribution and allocation provisions in partnership agreements.
* Prepared tax opinions for private securities offerings involving the syndication of improved and unimproved real estate.
* Structured estate freeze recapitalizations of closely-held businesses that resulted in a reduction of significant transfer taxes.
* Evaluated the estate planning impact of distributions from qualified plans and IRAs.
* Evaluated the choice of entity for an Arizona court reporting business and selected a structure to provide maximum tax savings.

**Honorable Judge John Coffey** 1985-1986

United States Court of Appeals for the Seventh Circuit

# Milwaukee , Wisconsin

Legal Extern.

Prepared legal memoranda that evaluated the merits of legal arguments set forth in appellate briefs and recommended specific holdings.

**Office of the Chief Counsel** Summer 1985

Internal Revenue Service

Chicago, Illinois

Law Clerk- Honors Program.

Researched and prepared legal memoranda on substantive and procedural tax issues; drafted summary judgment motions; observed trials.

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**ACCOUNTING EXPERIENCE**

**Johnson Controls, Inc.** (Fortune 500 Company) 1981-1983

Milwaukee, Wisconsin

Financial Analyst

Performed forecasting, budgeting, and reconciliations; reported and analyzed variances; prepared financial statements; designed, implemented and maintained internal audit and control systems; developed cost/pricing methods; interacted with contract auditors.

**John A. Zerbel & Co.** (CPAs) 1979-1981

Brookfield, Wisconsin

Senior Accountant

Performed audits and reviews of financial information; prepared financial statements; managed and trained entry level accountants; reviewed financial accounting systems; prepared corporate, partnership, and individual income tax returns.

**McGladrey Pullin** (National CPA Firm) 1977-1979

Rockford, Illinois

Staff Accountant

Performed audits and reviews of financial information; evaluated accounting, financial and information systems; prepared individual income tax returns.

**BAR ADMISSIONS AND PROFESSIONAL CERTIFICATION**

State Bars of Wisconsin, 1986 (Active); Arizona, 1987 (Retired); District of Columbia, 1988 (Retired); Illinois, 1991 (Retired).

Certified Public Accountant, State of Wisconsin, 1981 (Active).

**PROFESSIONAL AFFILIATIONS**

Member, Arkansas Society of Certified Public Accountants

Member, Northeast Chapter of the Arkansas Society of Certified Public Accountants