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VITA

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EDUCATION:

Ph.D.	The University of Iowa	1972
M.B.A.	The University of Michigan	1967
B.A., *cum laude*	Hope College (Michigan)	1966
CPA	(Ohio, Louisiana)	

PROFESSIONAL EXPERIENCE:

Academic

-University of New Orleans, Ernst & Young Professor of Accounting, 1995-present
-University of New Orleans, Chairman, Department of Accounting, 1990-present
-University of New Orleans, Research Professor of Accounting, 1988-present
-University of New Orleans, Professor of Accounting, 1979-present
-University of Texas-Austin, Visiting Professor of Accounting, Summer 1986.
-University of Cincinnati, Associate Professor of Accounting, (tenured) 1976-79.
-The University of Iowa, Visiting Associate Professor of Accounting, Summer 1977, and Instructor, 1968-72.
-The University of Tennessee, Assistant Professor of Accounting, 1972-76.

Other Professional

-U.S. Government (Internal Revenue Service), Washington, D.C., Summer 1984.
-Arthur Andersen & Co. (CPAs), Chicago, Summer 1974.
-Ernst & Ernst (CPAs) (later Ernst & Young), Grand Rapids, parts of 1966, 1967, and 1968.
-Maihofer, Moore, and DeLong (CPAs), Holland, Michigan, part of 1966.

PUBLICATIONS

BOOKS

E. Smith, P. Harmelink, J. Hasselback, Coordinating and Technical Review Authors, *CCH Federal Taxation, Basic Principles*, Chicago: Commerce Clearing House, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019 (35th) Editions, 800+ pp.

E. Smith, P. Harmelink, J. Hasselback, R. Auster, T. Englebrecht, E. Foth, L. Kreiser, T. Porcano, *CCH Federal Taxation, Advanced Topics*, Chicago: Commerce Clearing House, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1995 editions, 1,000+ pp.

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Accompanying *Instructor's Manual(s), Basic Principles, Advanced Topics, Comprehensive Topics,* Annual editions for each of the above editions, approx. 375 pp., 300 pp., and 550+ pp., respectively.

Testbanks for each of the above editions, approx. 250 pp., 225 pp., and 350 pp., respectively.

JOURNAL ARTICLES

W. VanDenburgh, P. Harmelink, and J. Herp, "2018 1040-ES Offers Relevant Guidance," *Taxes—The Tax Magazine*, accepted for October 2018.

P. Harmelink, J. Hasselback, and D. Manry, "Problems with Eliminating 2 Percent Itemized Deductions, Our Advice," *Tax Notes*, August 20, 2018, pp. 34-37.

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W. VanDenburgh and P. Harmelink, "Implications of the 2016 Presidential Candidates' Positions for Tax Reform," *Tax Notes*, July 25, 2016, pp. 575-583.

W. VanDenburgh, P. Harmelink, and T. Spade, "Planning under §179 and Bonus Depreciation Uncertainty," *Taxes—The Tax Magazine,* October 2015, pp. 47-54.

W. VanDenburgh and P. Harmelink, "Implications of Investments in Equities versus Treasuries" *The CPA Journal*, September 2014, pp. 6 - 11.

W. VanDenburgh and P. Harmelink, "Dividends: Taxation Clarification and Investment Considerations," *Taxes—The Tax Magazine*, February, 2014, pp. 55-62. Also reprinted in *CCH Financial and Estate Planning.*

P. Harmelink and W. VanDenburgh, "Preparing for Even Greater Tax Costs and Complexity," *Taxes—The Tax Magazine*, December, 2013, pp. 51-57.

W. VanDenburgh and P. Harmelink, “Individual Income Tax Reform: Political Rhetoric versus Reality,” *Tax Notes*, September 10, 2012, pp. 1324-1331.

W. VanDenburgh and P. Harmelink, “Dividends: Taxation and Investment Uncertainties,” *Taxes—The Tax Magazine*, September 2012, pp. 39-48. Reprinted in *CCH Financial and Estate Planning*, October 2012, at ¶ 33,671.

W. VanDenburgh and P. Harmelink, “Addressing Clients’ Municipal Debt Concerns,” *Taxes—The Tax Magazine*, April 2012, pp. 79-87.

P. Harmelink and J. Hasselback, “The Need to Reform or Eliminate the Individual Alternative Minimum Tax,” *Journal of Business Issues*, 2011, pp. 63-70.

L. Betancourt, W. VanDenburgh, and P. Harmelink, “Understanding the ‘Flash Crash’,” *The CPA Journal*, January 2011, pp. 40-45.

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W. VanDenburgh, P. Harmelink, and N. Nichols, “A Pragmatic, Incremental Approach to Tax Simplification,” *Tax Notes*, April 20, 2009, pp. 342-348.

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W. VanDenburgh, P. Harmelink, and N. Nichols, “Various Motivations Behind Family Charitable Foundations,” *Tax Notes*, January 15, 2007, pp. 205-213.

P. Harmelink, “A Grant Program to Provide Incentive and Reward for Research Productivity,” *Journal of Business Issues*, vol. 1 (2006), pp. 39-46.

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P. Harmelink, and W. VanDenburgh, "Hurricane Tax Relief Provisions Have Nationwide Implications,” *Practical Tax Strategies*, February 2006, pp. 96-107.

W. VanDenburgh and P. Harmelink, “Individual Accountability for Tax Shelters,” *Tax Notes*, August 22, 2005, pp. 933-938.

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W. VanDenburgh and P. Harmelink, “A Call for Effective Action on Tax Reform,” *Tax Notes*, April 18, 2005, pp. 369-376.

P. Harmelink and W. VanDenburgh, “FLP Planning Pointers for Tax Advisors after *Kimbell*,” *Taxes*, January 2005, pp. 77-84.

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P. Harmelink, T. Porcano, and W. VanDenburgh, “Tax Administration Problems: GAO-Identified Shortcomings and Implications,” *Advances in Taxation*, volume 15 (2003), pp. 43-91.

P. Harmelink and W. VanDenburgh, “On the CPA’s Role in Guarding Clients’ Investments,” *The CPA Journal*, November 2003, pp. 6, 8-10.

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P. Harmelink and P. Copeland, “Sale of Personal Residence after TRA97,” *Journal of Taxation of Investments*, Spring 1998, pp. 224-233.

P. Copeland, P. Harmelink, W. VanDenburgh, “Planning Pointers for New Inflation-Indexed Bonds,” *Taxation for Accountants*, September 1997, pp. 124-130. Also reprinted in *Taxation for Lawyers*, November/December 1997, pp. 132-138, and *Tax Ideas*, October 15, 1997, pp. 2401-2413.

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P. Harmelink and P. Copeland, "The Complex Interplay of Tax Rate Provisions after the RRA of 1990 and Tax Planning Considerations," *Taxes*, March 1991, pp. 181-191.

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P. Harmelink and C. J. Howe, "The Alternative Minimum Tax and Planning Opportunities for Oil and Gas Corporations," *Oil & Gas Tax Quarterly*, March 1988, pp. 353-370.

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P. Harmelink and P. Copeland, "Section 1231 Transaction Planning: The Impact of the Tax Reform Act of 1984," *Taxes*, July 1985, pp. 489-495.

P. Harmelink and D. Pearl, "Minor in Accounting Programs: A Survey of Current Status and Attitudes," *Journal of Business Education*, April 1985, pp. 269-275.

P. Harmelink and N. Shurtz, "Sale-Leaseback Transactions Involving Real Estate: A Proposal for Defined Tax Rules," revised and reprinted from the *University of Southern California Law Review* in *The Monthly Digest of Tax Articles*, July 1983, pp. 35-55.

D. Vignes and P. Harmelink, "Planning Opportunities for the Closely-Held Corporation in Section 337 Liquidations," *Tax Ideas*, June 1983, pp. 15771-15780.

P. Harmelink (Co-author of Committee Report), "Demand for Tax Faculty Members--A Static or Changing Need?" *The Journal of the American Taxation Association*, Spring 1983, pp. 52-55.

P. Harmelink and N. Shurtz, "Sale-Leaseback Transactions Involving Real Estate: A Proposal for Defined Tax Rules," *University of Southern California Law Review*, vol. 55, (1982) pp. 833-894.

P. Harmelink and W. Krause, "Tax Neutrality Toward Marital Status: Analysis and Proposals," *University of Kansas Law Review*, Fall 1981, pp. 51-73.

P. Harmelink and D. Vignes, "Tax Aspects of Baseball Player Contracts and Planning Opportunities," *Taxes*, August 1981, pp. 535-546.

N. Shurtz and P. Harmelink, "Trust-Leasebacks after *Quinlivan," California Western Law Review*, Volume 16 (1980), pp. 1-15.

P. Harmelink and N. Shurtz, "Nontaxable Exchange Treatment in the Sale-Leaseback of Real Estate," *Real Estate Law Journal*, Spring 1980, pp. 307-322.

P. Harmelink and R. Capettini, "Income Tax Consequences in Leasing," *The CPA Journal*, March 1979, pp. 29-34.

R. Capettini and P. Harmelink, "The Effects of Alternative Assumptions on Leveraged Lease Rates of Return," *The Tax Adviser*, September 1978, pp. 522-528.

P. Harmelink and P. Kintzele, "A Reconsideration of the Mandatory Continuing Education Requirement for CPAs," *The Ohio CPA*, Summer 1978, pp. 1, 73-74.

P. Harmelink and G. F. Streuling, "Tax Topics on the CPA Exam: An Update," *Taxes*, June 1978, pp. 342-346.

P. Harmelink and N. Shurtz, "Estate and Gift Tax Changes Under the Tax Reform Act of 1976," *The National Public Accountant*, April 1978, pp. 16-23.

P. Harmelink and W. Krause, "Reduction of Tax Discrimination Based on Filing Status: A Proposal," *Taxes*, November 1977, pp. 760-767.

P. Harmelink and N. Shurtz, "Tax Effects in Divorce Planning," *The CPA Journal*, October 1977, pp. 27-32.

P. Harmelink, "Commercial Bank Tax Burden and Financial Statement Disclosure," *Bank Administration*, September 1977, pp. 25-27.

P. Harmelink and P. Kintzele, "Proposals for Dealing with Inflation Accounting," *Public Utilities Fortnightly*, August 4, 1977, pp. 21-24.

P. Harmelink, "Zero-Base Budgeting," *North Carolina Review of Business and Economics*, July 1977, pp. 3-5.

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P. Harmelink and N. Shurtz, "How to Control the Tax Consequences of Payments in Divorces and Legal Separations," *Taxation for Accountants*, February 1977, pp. 112-116.

P. Harmelink and P. Kintzele, "Current Accounting Developments and Their Effect on Legally Regulated Industries," in *Readings in the Legal Environment of Business*, O. Lee Reed, Jr., Editor, (Athens, Georgia: A SERBLA Publication), 1976, pp. 42-58.

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P. Harmelink and I. Posey, "A New Approach to Aid in Calculating Earnings Per Share," *The Woman CPA*, January 1976, pp. 8-11.

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P. Harmelink, "Prediction of Best's General Policyholder's Ratings," *Journal of Risk and Insurance,* December 1974, pp. 621-632.

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P. Harmelink, "An Empirical Examination of the Predictive Ability of Alternate Sets of Insurance Company Accounting Data," *Journal of Accounting Research*, Spring 1973, pp. 146-158.

PROCEEDINGS AND OTHER PUBLISHED WORKS

L. Betancourt, W. VanDenburgh, and P. Harmelink, "Advice to Clients in Uncertain Markets," *Journal of Accountancy*, September 2010, p. 18.

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P. Harmelink and D. Pearl, "A Report on a Survey of Attitudes Toward Minor in Accounting Programs," *Collected Papers of the American Accounting Association's Southeastern Regional Meeting*, April 1985, pp. 74-77.

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P. Harmelink, "Capsule Commentaries and New Publications," *The Journal of the American Taxation Association*, Spring 1983, pp. 79-82.

P. Harmelink, "Capsule Commentaries and New Publications," *The Journal of the American Taxation Association*, Summer 1982, pp. 41-43.

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P. Harmelink, Book Review, *The Accounting Review*, January 1979, pp. 263-264.

P. Harmelink and P. Kintzele, "An Empirical Examination of Price-Level Adjustments for Regulated Industries," *Collected Papers of the American Accounting Association's Annual Meeting*, 1976, pp. 165-175.

P. Harmelink and P. Kintzele, "Clarifying Wide Range of Common Ground," (Letters), *Financial Analysts Journal*, September 1975, pp. 11, 75.

TEACHING

2016 National Beta Alpha Psi Business Professional of the Year Award in the Education area, presented at their annual meeting in Baltimore in August 2016.

1998--Selected by alumni as a “Favorite Professor,” University of New Orleans

1993--Society of Louisiana CPAs Outstanding Educator Award (LCPA re-named this to be the LCPA Lifetime Achievement in Accounting Education Award) (see further under "Honors, Awards," p. 12)

1987--Winner of the Amoco Foundation Undergraduate Teaching Award, University of New Orleans

1987--Runner-up for Outstanding Professor by Beta Gamma Sigma, University of New Orleans

1978--Faculty Inductee to University of Cincinnati Chapter of Beta Gamma Sigma in recognition of "outstanding performance in the classroom and excellent student relations"

Courses Taught:

Undergraduate:
Federal Income Tax I - Individuals
Federal Income Tax II - Corporations, Partnerships, Gifts, Estates, etc.
Managerial Cost Accounting
Intermediate Accounting I and II
Accounting: Advanced Topics

Graduate:
Individual Tax Planning
Tax Research, Planning, and Procedure
Seminar in Taxation of Corporations and Partnerships
Taxation of Property Transactions
Doctoral Seminar in Accounting
Financial Accounting for MBA Students
Accounting Concepts and Research Methodology

Other:
CPA Review
Service on doctoral dissertation committees

SERVICE AND PROFESSIONAL ACTIVITIES

On-campus

University of New Orleans:

--Chair, Department of Accounting, 1990-present
--CBA Strategic Planning Committee, Member, 1993-present
--CBA Accreditation Committee, Co-chair, 2010-present
--Departmental Fund-Raising, Chair, 1990-present
--Departmental Recruiting, Chair, 1990-present
--Departmental Graduate Studies, Member, 1990-present
--Department Accreditation Steering Committee, Co-chair, 1990-present
--Three Departmental Accreditation Committees, Member, 1990-present
--Departmental CPA Results Committee, Member, 1990-present
--Departmental Journals List Review Committee, Member, 1990-present
--Energy Accounting and Technology Conference Board of Directors, Member, 1990-present
--Member, CBA Dean Search Committee, 2012-13
--Member, University Budget Committee, 2011-12
--Chair, CBA Dean Search Committee, 2003-04

--University Research Council, 1987-92, 1995-98, 2006-09
--Search Committee for Vice-Chancellor for Research, 1993
--SACS Accreditation Graduate Programs Committee, 1992-93
--College of Business Research Committee, 1989-94
--Strategic Planning Committee (College), 1989-90
--Advisory Committee to Departmental Chairman, 1980-85, 1986-88, 1988-90
--Advisory Committee to Dean, 1988-89, 1989-90
--University Hearings Committee, 1989-90
--University Faculty Honors Committee, 1983-88
--University Graduate Council, 1983-87
--University Senate, 1986-87
--University Subcommittee to Determine Graduate Faculty Membership (Chairman)
--University Committee on Admissions Policy
--Search Committee (for Departmental Chairman)
--Promotion and Tenure Committee (Chairman)
--Graduate Studies Committee
--Goals Committee (Chairman)
--Accreditation Material Preparation
--Recruiting Committee
--Doctoral Committee (Chairman)
--Academic Planning Committee (Department)

University of Cincinnati:

--Chairman, M.S. in Taxation Program Committee
--MBA Advisor
--Advisory Committee on Graduate Programs, College of Business

University of Tennessee:

--Library Committee (College)
--Beta Gamma Sigma Sub-committees
--MBA Committee and Sub-committees
--Recruitment Services (Search Committee, etc.)
--Improvement of Learning and Teaching Committee
--Accounting Curriculum Committees (including Chairman)

Off-Campus

PROFESSIONAL ORGANIZATION ACTIVITIES (NATIONAL LEVEL)

American Accounting Association (AAA):
--Professional Examinations Committee, 1997-98
--By-laws Committee, 1989-90
--Notable Contributions Nominating Committee, 1988-89
--Notable Contributions to Literature Screening Committee, 1985-87
--Chairman, AAA Fellowship Committee, 1983-84
--Editorial Review Board, *The Accounting Review*, 1982-85
--Fellowship Committee, 1982-83
--Subcommittee on Education Research Strategy, 1978-79
--Committee on Accounting Education, 1978-81
--Membership Committee, 1975-76

American Taxation Association (ATA):

--ATA Graduate Curriculum Committee, 2007-08
--ATA Complexity Reduction Committee, 2006-07, 2007-08
--ATA Graduate Tax Education Committee, 2006-07
--ATA Complexity Reduction Committee, 2004-05
--ATA Complexity Reduction Committee, 2004-05
--ATA Complexity Reduction Committee, 2003-04
--ATA Internships, 2002-03
--ATA Midyear Meeting Committee (New Orleans), 2001-02
--Accreditation and Curriculum Issues Committee, 2000-01
--Accreditation and Curriculum Issues Committee, 1999-2000
--Graduate Tax Education Committee, 1997-98, 1998-99
--Curriculum and Accreditation Committee, 1996-97
--ATA Midyear Meeting Committee, 1995-96
--ATA Board of Trustees, 1994-96, 1991-92, 1987-88
--Accreditation Committee, 1992-93, 1993-94
--Nominations Committee, 1990-91
--Family Tax Planning Policy Subcommittee, 1989-90
--Committee on Tax Policy and Relations with the IRS, 1988-89
--*Journal of American Taxation Association* Advisory Committee, 1986-87
--Chairman, Tax Manuscripts Awards Committee, 1985-86
--Tax Manuscripts Awards Committee, 1984-85
--Associate Editor, *The Journal of the ATA*, 1981-84
--Editorial Advisory Board of *The Journal of the ATA*, 1978-81
--Tax Case Development Committee, 1978-79
--Publications Committee, 1977-78

Accounting Administrators Programs Group (AAPG):

--Southwest Regional Liaison, 2003-04
--Accreditation Committee, 2000-01
--Nominations Committee, 1992-93
--Administrative Services Committee, 1991-92

American Assembly of Collegiate Schools of Business (AACSB):
AACSB and Accreditation

--Appointed for a 3 year term to the AACSB Accounting Accreditation Committee, 2007-10
--Served on the following AACSB Accounting Accreditation Teams:

1. University of Akron (as Accounting Chair), 2016-17.
2. James Madison University (as Accounting Chair), 2015-16.
3. University of Texas-El Paso, (as Accounting Chair), 2014-15.
4. Central Michigan University (as Accounting Advisor) 2013-15
5. Old Dominion University (as Accounting Chair), 2012-13
6. University of Nebraska-Omaha (as Accounting Advisor), 2012-13
7. Auburn University (as Accounting Chair), 2011-12
8. Illinois State University (as Accounting Chair), 2011-12
9. University of Denver (as Accounting Advisor), 2009-10
10. Sixth Year Review Team, Bowling Green University (Ohio), 2009-10
11. Sixth Year Review Team, Univ. of Virginia (McIntire), 2009-10
12. Continuing Review Team, Towson State Univ. (Maryland), 2009-10
13. Bowling Green University (Ohio) (as Accounting Chair) 2008-09
14. Sixth Year Review Team, Towson State Univ. (Maryland), 2008-09
15. Wichita State University (Kansas) (as Accounting Chair) 2007-08 (I did all the work but a few days before the visit, Naomi had a stroke, and so I was unable to participate in the actual visit)
16. Rider University (New Jersey) (as Accounting Advisor) 2006-07
17. St. John's University (New York) (as Accounting Advisor) 2003-04
18. University of North Carolina – Greensboro (visit November 2001) (as Accounting Chair) 2000-01.
19. Miami University, Ohio, (as Accounting Advisor), 2000-01
20. Howard University, Washington, D.C. (as Accounting Advisor), 1999-2000
21. Served as consultant to Department of Accounting at Cleveland State University (2001)

Other:
Accreditation Eligibility Evaluation of the Business School and Accounting Area of Dubai University College, Dubai, United Arab Emirates (March 14-21, 2002)

--Participation in many ACCSB accreditation seminars, St. Louis, Dallas, and Nashville, 1990-present

--Preparation of 1992 two-year accounting accreditation report; assistance in preparation of earlier reports
--Participated in evaluating the Business and Accounting programs at Cleveland State University, 2001, and at Dubai University College in Dubai, the United Arab Emirates, March 2002
--Presented a session at AACSB meeting in Dallas, September 1998, "The Use of Advisory Councils," (P. Harmelink, G. Hosch, J. C. Lambert, J. Razek)
--Presented a session at AACSB meeting in Minneapolis, September 1999, "How to Determine Professional/Academic Qualifications," (P. Harmelink, Nini Yang)
--Participation in at least 15 ACCSB accreditation seminars, St. Louis, Dallas, Nashville, San Diego, Phoenix, 1990-2014

Federation of Schools of Accountancy (FSA):

--Accreditation Committee, 1993-94, 1995, 1997, 1998-99, 1999-2000, 2000-01
--Membership Standards Committee, 1996
--Bylaws Committee, 1998

National Tax Association:

--Federal Taxation and Finance Committee, 1996-98

E. Other Service:

--Editorial Board and ad hoc reviewer, *The ATA Journal of Legal Tax Research,* 2002-
--Editorial Board, *Accounting Perspectives*, 1995-2006
--Editorial Board and ad hoc reviewer, *Advances in Taxation*, 1993-present
--Contributing Editor, *Tax Ideas*, Prentice-Hall, 1989
--Editorial Board, *The Accounting Review*, 1982-85
--Associate Editor, *The Journal of the American Taxation Association*, 1981-84
--Editorial Advisory Board of *The Journal of the ATA*, 1978-81
--Editorial Advisory Board, *Federal Tax Course,* Prentice-Hall, 1978-84
--Ad hoc reviewer: *Journal of the ATA*
Public Finance Review (formerly *Public Finance Quarterly)*
Georgia Journal of Accounting
The Ohio CPA

Louisiana Board of Regents:
--Performance/Incentive Funding Task Force, 1999

HONORS, AWARDS, ETC.

--2016 National Beta Alpha Psi Business Professional of the Year Award in the Education area, presented at their annual meeting in Baltimore in August 2016.
--2001 Outstanding Service Award, American Taxation Association

(Continued)

--Selected by Alumni as a “Favorite Professor,” University of New Orleans, 1998
--University of New Orleans Department Chairman of the Year, 1997 (selected from among about 35 chairs on the University campus)
--Ernst & Young Professor of Accounting, University of New Orleans, 1995-
--Society of Louisiana CPAs 1993 Outstanding Educator Award (in recognition of contributions in the areas of teaching, research, and service) (LCPA re-named this to be the LCPA Lifetime Achievement in Accounting Education Award)
--Research Professor of Accounting, University of New Orleans, 1988-
--Departmental Nominee for Teaching Awards, University of New Orleans, 1986 and 1987
--Winner of Amoco Foundation University-wide Undergraduate Teaching Award, University of New Orleans, 1987
--Runner-up for Outstanding Professor by Beta Gamma Sigma students, University of New Orleans, 1987
--Intergovernmental Personnel Act Assignment, Internal Revenue Service, Washington, D.C., Summer 1984
--Teaching Award, Beta Gamma Sigma, University of Cincinnati, 1978
--Research Fellow, University of Tennessee, 1975-76
--Arthur Andersen & Co. Faculty Residency, Chicago, Summer 1974
--Ernst & Ernst Doctoral Dissertation Award, 1971-72
--W. A. Paton Scholarship, University of Michigan, 1966-67
--Marble Collegiate Scholarship, Hope College, 1965-66
--Hope College Scholarship, 1962-65
--Beta Alpha Psi (Accounting)
--Beta Gamma Sigma (Business Administration)
--Omicron Delta Epsilon (Economics)
--Phi Kappa Phi (Honorary Fraternity University-Wide)