

JAMES R. HAMILL
Curriculum Vitae
February 2015

Reynolds, Hix & Co., P.A.

6729 Academy Rd., NE – Suite D
Albuquerque, NM 87109
505-828-2900 Phone
505-828-2913 FAX
jimhamill@rhcocpa.com

12101 Hickory Ct NE
Albuquerque, NM 87111
505-934-5557 Cell Phone

EDUCATION

Ph.D. - Arizona State University (December 1987). Major area coursework in Accounting, minor area in Finance.

M.Acc. (Taxation Emphasis) - University of Arizona (August 1981).

B.S.Acc., Magna Cum Laude - University of Delaware (May 1980).

UNIVERSITY TEACHING EXPERIENCE

University of New Mexico – Adjunct Professor, Spring 2015, Spring 2012; Accounting Department Chair, June 2004 to May 2007; KPMG Professor of Accounting, July 2000 to May 2007; Full Professor of Accounting, Fall 2000 to May 2007; Associate Professor of Accounting, Fall 1995 to Spring 2000; Assistant Professor of Accounting, Fall 1993 to Spring 1995.

University of Oklahoma - Assistant Professor of Accounting. Fall 1988 to Spring 1993.

PROFESSIONAL EXPERIENCE

Reynolds, Hix & Co., P.A., Albuquerque, NM, Director of Tax Practice, May 2007 to present.

Private Consulting Services: Tax Consulting, Qualified Intermediary and Exchange Accommodation Titleholder for Tax-Deferred Exchanges, Development and delivery of CPE courses in taxation.

Deloitte & Touche LLP- Tax Staff in Philadelphia office 1981-1982. Tax Senior in Phoenix office 1982-1984, 1985.

KPMG LLP- Tax Supervising Senior in Phoenix office 1984-1985.

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PROFESSIONAL MEMBERSHIPS

CPA in New Mexico.

Member: American Institute of CPAs, AICPA Tax Division, New Mexico Society of CPAs.

HONORS AND AWARDS

Professional Community Recognition

2004 AICPA Professor-Practitioner Case Development Recipient

Recipient of the AICPA *Tax Adviser* Outstanding article award for 2003

New Mexico Society of CPAs Special Service Award - 2002

New Mexico Society of CPAs Outstanding Educator Award - 1998.

Price Waterhouse Tax Research Fellow - 1991-1992.

Deloitte Haskins & Sells Doctoral Fellowship - 1986-1988.

AICPA Doctoral Fellowship - 1985-1988

University Awards, Recognition or Grants

2006 UNM Anderson Schools of Management Economic Development Research Grant

2005 UNM Anderson Schools of Management Economic Development Research Grant

KPMG Professor of Accounting, UNM - 2000 to 2007.

JF Maddox Foundation Summer Research Grant, UNM – 2003.

UNM Anderson Schools of Management Foundation Board, Faculty Award for Leadership in
Enhancing ASM's Relationship with the Business Community - 1999

REDW LLP Lectureship, UNM - 1996-2000.

REDW LLP Tax Research Fellow, UNM - 1993-1999.

Regents Lectureship, UNM - 1993-1996.

Coopers & Lybrand Award for Teaching Excellence, OU - 1991.

Union Pacific Education Initiative Award for Team Learning, OU - 1990.

Instructional Support Grant for Team Learning, OU - 1990.

Junior Faculty Research Grant, OU - 1989.

AAA Doctoral Consortium Representative, ASU - 1987.

Graduate Student Teaching Award, ASU - 1986.

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JOURNAL PUBLICATIONS – BASIC OR DISCOVERY RESEARCH

“Valuation of the Embedded Option in a Non-Cancelable Lease: Theory and Application,” with Joel Sternberg and Craig White. Journal of Applied Business Research, vol. 22, No. 3, 3rd quarter 2006, pp. 43-52.

James R. Hamill, February 2015

“The Interaction of Broad-Based State Scholarship Programs with Federal Education Credits: State Budgetary Policy Implications,” with Craig White. State Tax Notes, v. 38, No. 3, October 10, 2005, pp. 197-206.

“The effects of tax rates and dividend payouts on common stock returns,” with Richard Alltizer. American Business Review, June 1999, pp. 24-33.

“The Litigation Crisis: Auditor Responsibility to the Public,” with Bonita Daly. Research On Accounting Ethics, Vol. 2, 1996, pp. 87-107.

“Financing Internal Buyouts of Private Companies: SCIN Attractive if Valuation Issues Can Be Resolved,” with Terry Crain. The Journal of Small Business Finance, Vol. 4, No. 2/3, pp. 129-142.

“Tax Savings Opportunities in Estate Freeze Transactions: An Application of the Black-Scholes Model,” with Joel Sternberg. Financial Services Review, Spring 1995, Vol. 4, No. 1, pp. 9-22.

“The Effect of Repeal of the Capital Gain Preference on Venture Backed Companies,” with Inder Khurana. The Journal of Small Business Finance, Volume 3:2, 1994, pp. 97-109.

“Tax Arbitrage and Organizational Form Selection: Allocation Flexibility in the Limited Liability Company,” with Richard Alltizer. Journal of Applied Business Research, Volume 10:2, Spring 1994, pp. 130-138.

“Incentive Problems and General Partner Compensation in Limited Partnership Real Estate Investments.” Real Estate Economics, Volume 21:2, June 1993, pp. 131-140.

“A Note on Taxes and the Capital Structure of Partnerships, REITs, and Related Entities.” The Journal of Real Estate Research, Volume 8:2, Spring 1993, pp. 279-286.

JOURNAL PUBLICATIONS – APPLIED OR INTEGRATIVE RESEARCH

“When Does the Release of a Loan Guaranty Create Taxable Income?,” Real Estate Taxation, Vol. 42, Issue 2, 1Q 2015, pp. 60-69.

“Partnership Redemption or Purchase Analysis Should Also Consider Disguised Sale Risk,” TAXES – The Tax Magazine, February 2015, pp. 37-46, 60.

“Purchases and Sales Involving S Corporations,” TAXES – The Tax Magazine, August 2014, pp. 65-78, 83.

“Strategies to Minimize SE Tax on Service Partner Retirement Payments,” The CPA Journal,

James R. Hamill, February 2015

July 2014, pp. 66-69.

“Dispositions of Installment Obligations,” Practical Tax Strategies, May 2014, pp. 213-222. Reprinted in Federal Taxes Weekly Alert, September 17, 2014.

“The Section 1411 Surtax and the Real Estate Professional,” Practical Tax Strategies, March 2014, pp. 100-107.

“Partnership Code Sec. 704(b) Capital Account Maintenance – Permitted Adjustments Can Track Partners’ Economic Arrangements,” TAXES – The Tax Magazine, February 2014, pp. 35-54, 70-71. Also featured in CCH *Focus on Learning* e-newsletter, June 2014.

“Below Market Sales to Family Members: *Part Gift-Part Sale Result Preferable to Section 267 Treatment*,” The CPA Journal, October 2013, pp. 56-59.

“Partnership Distributions Present Hidden Traps,” TAXES – The Tax Magazine, August 2013, pp. 25-34, 53-54. Also featured in CCH *Focus on Learning* e-newsletter, January 2014.

“New Landscape of Post-2012 (Un)Estate Planning Strategies,” Estate Planning, June 2013, pp. 3-12.

“Preserving the Residence Sale Exclusion for Mixed Use Property,” Practical Tax Strategies, June 2013, pp. 244-252.

“Capitalization of Interest Related to Real Estate Development Activities.” Real Estate Taxation, First Quarter 2013, pp. 60-68.

“Avoiding Traps When Electing S Corporation Status for an LLC.” Practical Tax Strategies, January 2013, pp. 4-10. Reprinted in Federal Taxes Weekly Alert, March 28, 2013.

“Maximizing Losses in Pass Through Entities.” TAXES – The Tax Magazine, July 2012, pp. 47-54.

“Working with the Passive Activity Loss Groupings.” Practical Tax Strategies, May 2012, pp. 163-169. Reprinted in Federal Taxes Weekly Alert, July 26, 2012.

“Significant Pitfalls Remain for Post-2006 QSub Interest Transfers,” with Peter Neidhardt and Craig White, TAXES – The Tax Magazine, July 2008, pp. 45-54.

“Prepare for IRS Attack on Indirect Related-Party Exchanges,” Practical Tax Strategies, November 2006, pp. 260-270.

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“Linking Tax and Economic Aspects of Convertible Financial Instruments,” with Joel Sternberg. Journal of Taxation of Investments, Vol. 23, No. 3, Spring 2006, pp.232-245.

“Separating Personal and Business Goodwill,” with Darrell Arne, The Tax Adviser, June 2003, pp. 346-353. This article won the outstanding article award for 2003. Reprinted in BVR’s Guide to Enterprise v. Personal Goodwill, chapter 3, pages 3-94 to 3-106, 2008, Business Valuation Resources, LLC, Portland, OR.

“Maximize Home-Sale Exclusion with Controlled-Entity Transfers,” Practical Tax Strategies, May 2003, pp. 268-276. Reprinted in Tax Ideas, 6-18-2003, ¶252.1 to ¶252.8.

“Form Over Economic Substance Now Permanent in Final Self-Charged Interest Regulations,” with Janet Tillinger and Paul Streer, Real Estate Journal, March 2003, pp. 59-71.

“When is an Assignee or Judgment Creditor Taxed on Partnership Income?” The Tax Adviser, Tax Clinic Section, August 2002, pp. 518-519.

“Tax Planning for QSub Interest Transfers.” TAXES – The Tax Magazine, September 2001, pp. 43-51.

“Non-Safe-Harbor Reverse Exchange Guidance.” The Tax Adviser, Tax Clinic Section, August 2001, pp. 523-524.

“Deemed Sale Election Can Lock-in Capital Gain Treatment.” Practical Tax Strategies, July 2001, pp. 4-9. Reprinted, in condensed form as a practice alert, in RIA Federal Taxes Weekly Alert, 8/02/01, pp. 384-386. Reprinted in Tax Ideas, 9/19/01, ¶227.1 to ¶227.10.

“Rev. Proc. 2000-37 Offers Long-Awaited Reverse Exchange Safe Harbor.” The Tax Adviser, March 2001, pp. 190-200.

“When Checking the Box Can Lead to Corporate Tax Savings,” with Craig White. TAXES – The Tax Magazine, February 2001, pp. 36-43.

“CRT Investment Diversification and Risk-Taking Strategies,” with Jennifer Hall and Craig White, The Tax Adviser, January 2001, pp. 38-47.

“Full House of Section 1031 Exceptions Beat Two of a (Like) Kind.” Practical Tax Strategies, September 2000, pp. 132-140. Reprinted in Tax Ideas, 10/18/2000, ¶ 203.1 to ¶203.6.

“Intrafamily Installment Sales of Nonqualified Stock Options,” with Roger Lusby III, The Tax Adviser, July 2000, pp. 494-503.

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“Partnership’s Ownership of Residence Does Not Deny Section 121 Exclusion.” The Tax Adviser, *Tax Clinic Section*, June 2000, pp. 396, 398.

“Renovate Home-Sale Plans By Adding a Lease-Option,” with Craig White, Practical Tax Strategies, May 2000, pp. 294-300.

“Fiscal-Year Individuals,” with Maggie Zahm, The Tax Adviser, *Tax Clinic Section*, October 1999, pp. 690-691.

“Choice of Entities for Real Estate Development,” with Craig White, Business Entities, September/October, 1999, pp. 26-33, 61-62.

“LLCs and LLPs: Much Ado About Nothings,” with Jennifer Olson. The Tax Adviser, July, 1999, pp. 506-514.

“Build-to-Suit Exchanges,” The Tax Adviser, *Tax Clinic Section*, May 1999, pp. 321-322.

“Family Tax Planning Combining New Residence Exclusion with Self-Canceling Installment Sale.” The Journal of Real Estate Taxation, Spring 1999, pp. 213-223.

“Built-in Corporate Tax Liability Reduces Taxable Estate.” Practical Tax Strategies, February 1999, pp. 68-74. Reprinted in Tax Ideas, 3/17/99, ¶ 418.1 to ¶ 418.16.

“Update on Intermediaries and Related-Party Exchanges.” The Tax Adviser, *Tax Clinic Section*, August 1998, pp.531-532.

“CPAs and the Unauthorized Practice of Law.” The CPA Journal, August 1998, pp. 32-39. Runner-up for Max Block Award for outstanding article published in 1998.

“Tax and Accounting Treatment of Equity Compensation in Partnerships.” The Journal of Real Estate Taxation, Winter 1998, pp. 262-277.

“Avoiding Traps in Deferred Real Property Exchanges.” The Tax Adviser, November 1997, pp. 716-723.

“Valuation Discounts for Intrafamily Transfers,” with Donald Stout. Taxation for Accountants, August 1997, pp. 75-82.

“How Do Intermediaries Affect Related Party Exchanges?” The Tax Adviser, *Tax Clinic Section*, May 1997, pp. 276-277.

“Complex Rules for Partnership Distributions.” Taxation for Accountants, February, 1997, pp.

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77-85. Reprinted in Tax Ideas, 3/19/97, ¶ 545.1 to ¶ 545.14. Reprinted in Taxation for Lawyers, March/April 1997, pp. 275-283.

“Using a Charitable Remainder Trust in Retirement Planning,” with Bertram Finzer. Taxation for Accountants, November 1996, pp. 275-282. Reprinted in Taxation for Lawyers, January/February 1997, pp. 211-218.

“Beware of Recapture Gain in Like-Kind Exchanges.” The Tax Adviser, *Tax Clinic Section*, September 1996, pp. 534-535.

“Making Tax-Free Exchanges of Like-Kind Investment Property.” Journal of Taxation of Investments, Spring 1996, pp. 220-235.

“Gifts of Options Can Maximize Transfer Tax Savings.” Journal of Asset Protection, January/February 1996, pp. 42-47.

“Intra-Family Sales of Appreciated Assets Offer Attractive Wealth Transfer Opportunities.” Journal of Taxation of Investments, Winter 1996, pp. 153-167.

“Proper Procedures Can Help to Avoid Preparer Penalties.” Taxation for Accountants, November 1995, pp. 294-301.

“Redemptions and Owner Succession in the Family Business.” TAXES - The Tax Magazine, August 1995, pp. 415-424. Reprinted in Financial and Estate Planning.

“Personal Residence Trusts Can Reduce Transfer Taxes.” Taxation for Accountants, August 1995, pp. 73-79.

“When is the Best Time to Exercise Employee Stock Options?” Personal Financial Planning, July/August 1995, pp. 26-30.

“How Taxes Influence Whether to Exercise Executive Stock Options,” with Joel Sternberg. The Journal of Taxation of Investments, Spring 1995, pp. 187-196.

“Nonqualified Stock Plans Can Be Adapted to Meet the Needs of Privately Held Companies.” Journal of Taxation, February 1995, pp. 100-106. Reprinted in Tax Ideas, September 1995, ¶ 352.1 to ¶ 352.16.

“S Elections Vulnerable on Debt-Equity Question.” Taxation for Accountants, January 1995, pp. 4-11. Reprinted in Taxation for Lawyers, March/April 1995, pp. 269-276.

“Proper S Corp. Formation Ensures Continued S Status.” Taxation for Accountants, September 1994, pp. 354-361. Reprinted in Taxation for Lawyers, November/December 1994, pp. 162-168.

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“Recent Tax and Accounting Changes Make Convertible Debentures Worth Another Look.” The Journal of Taxation of Investments, Spring 1994, pp. 197-208.

“Capital Gains for the Casual Subdivider: Can Section 1237 Be Used as a Safe Harbor in the Post-RRA '93 Environment?” The Journal of Real Estate Taxation, Spring 1994, pp. 253-263.

“Receipt of a Profits Interest For Services after Revenue Procedure 93-27: Why the IRS Did Not Go Far Enough.” Tax Notes, January 3, 1994, pp. 101-105.

“The Design and Operation of Cafeteria Plans.” The Tax Adviser, October 1993, pp. 657-664.

“Alternative Methods for Measuring a Partner's Interest,” with Richard Alltizer. Taxation for Accountants, July 1993, pp. 10-17. Reprinted in Taxation for Lawyers, September/October 1993, pp. 68-75.

“Options as a Second Class of Stock.” Journal of S Corporation Taxation, Summer 1993, pp. 43-55.

“When to Advise a Sec. 754 Election,” with John Grasinger. The Tax Adviser, June 1992, pp. 396-404.

“Liquidating a Corporation,” with Karla Caraway. The Tax Adviser, March 1992, pp. 148-155.

“Using Options to Compensate Service Providers at the Formation of a New Entity.” The Journal of Taxation, March 1992, pp. 92-97.

“Compensation Planning in the Family Corporation,” with Karla Caraway. Taxation for Accountants, March 1991, pp. 168-174.

“Tax Planning Considerations When Terminating a Partnership.” The Practical Accountant, August 1990, pp. 52-59.

“Sale of a Residence with Business Use: Planning to Minimize Gain Recognition.” The Journal of Real Estate Taxation, Summer 1990, pp. 336-346.

“Adjustments to Partners' Capital Accounts Must Have an Economic Basis.” Small Business Taxation, January/February 1990, pp. 143-149.

“Gain on Contributions of Partial Interests and Encumbered Property Can Be Avoided.” Taxation for Accountants, January 1990, pp. 36-39.

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“Tax Consequences of Corporation-Shareholder Loans.” TAXES-The Tax Magazine, September 1989, pp. 608-615. Reprinted in The Monthly Digest of Tax Articles, February 1991, pp. 35-43.

“Sale of a Principal Residence.” The Tax Adviser, July 1989, pp. 492-498. Reprinted in The Monthly Digest of Tax Articles, June 1990, pp. 1-9.

“Dealer-Investor Status: Does It Still Matter?” The Review of Taxation of Individuals, Summer 1989, pp. 219-228.

“Interest Free Loans: A Tax Planning Idea That Survives Tax Reform,” with William Duncan. Financial and Estate Planning, August 1986, pp. 23,545 - 23,554.

INVITED PUBLICATIONS – APPLIED

Albuquerque Journal, Business Outlook Section, tax column, published weekly since February 24, 2003, bi-monthly before that date beginning January 4, 2002. Items from this column have been reprinted in various other newspapers and professionally-oriented outlets throughout the United States.

“Draft Form Released for Uncertain Tax Positions,” Executive’s Tax and Management Report, July 2010.

“An Inventory Method for Homebuilders to Avoid,” Executive’s Tax and Management Report, April, 2010.

“Debt Discharge Allocation Issues in Flow Through Entities,” Executive’s Tax and Management Report, January 2010, pp. 6-8.

“Income Tax Benefits of Including Property in Gross Estate,” Executive’s Tax and Management Report, October 2009, pp. 5-7.

“Providing Debt Capital to an S Corporation,” Executive’s Tax and Management Report, July 2009, pp. 4-6.

“Tax Planning Shifts for Real Estate Purchases,” Executive’s Tax and Management Report, May 2009, pp. 3-5.

“The Fiscal Crisis and Timing Taxable Income,” Executive’s Tax and Management Report, October 2008, pp. 1-4.

James R. Hamill, February 2015

“Low Interest Rates Favor Residence GRATs,” Executive’s Tax and Management Report, April 2008, pp. 11-13.

“Estate Planning Benefits of Gifts of Options,” Executive’s Tax and Management Report, January 2008, pp. 6-8.

“Significant Tax Planning Remains After ‘Fix’ to QSub Sales,” Executive’s Tax and Management Report, October 2007, pp. 8-10.

“Association Election Requires Attorney-CPA Coordination,” Executive’s Tax and Management Report, July 2007, pp. 7-9.

“Real Option Approaches to the Lease or Buy Decision.” Executive’s Tax and Management Report, March 2007, pp. 5-6.

“Should You Care if a Tax Strategy is Patented?” Executive’s Tax and Management Report, October, 2006, pp. 1, 3-4

“Real Estate ‘TICs’ and Section 1031 Exchanges,” Executive’s Tax and Management Report, July, 2006, pp. 4-6.

“Charitable Gifts of S Corporation Debt,” Executive’s Tax and Management Report, April, 2006, pp. 4-6.

“Corporate Tax Implications for S Corporations,” Executive’s Tax and Management Report, January 2006, pp. 6-8.

“Recent Tax Act Eliminates Loss Duplication,” Executive’s Tax and Management Report, October 2005, pp. 7-9.

“Tax Treatment of Intangible Property,” Executive’s Tax and Management Report, July 2005, pp. 9-10.

“Planning for Depreciation Recapture,” Executive’s Tax and Management Report, April 2005, pp. 5-7.

“Hedging Estate Taxes with a GRAT,” Executive’s Tax and Management Report, December 2004, pp. 8-10.

“IRS Casts Wider Net on Related Party Exchanges,” Executive’s Tax and Management Report, September 2004, pp. 4-6.

“Convertible Debentures as an ISO Alternative,” Executive’s Tax and Management Report, June

James R. Hamill, February 2015

2004, pp. 7-8.

“Weighing in on the Withholding Proposal,” Executive’s Tax and Management Report, May 2004, page 4.

“Buying and Selling Equity Interests in Disregarded Entities,” Executive’s Tax and Management Report, March 2004, pp. 4-5.

“New Ideas for Family Corporation Stock Redemptions,” Executive’s Tax and Management Report, December 2003.

“New Ruling Relieves Partnership Like-Kind Exchange Concern,” Executive’s Tax and Management Report, October 21, 2003.

“What Qualifies as a ‘Principal’ Residence,” Executive’s Tax and Management Report, September 7, 2002.

Albuquerque Journal, Mature Life Magazine, monthly tax column beginning May 2003 and ending December 2011.

Quarterly Chair’s Column in NMSCPA’s CPA Journal, June 2004, September 2004, December 2004, March 2005, June 2005.

“UNM Accounting Department Needs Your Input,” NMSCPA’s CPA Journal, January 15, 2002.

“Family Partnerships Face Tough IRS Scrutiny.” On Point, Fall 2000, p. 3.

“FLP Magic - Disappearing Estate Value.” On Point, Fall 2000, p. 3.

“New regs. enable common-sense price allocations.” Succession Solutions, Summer 2000, p. 2.

“New CPA-client privilege leaves substantial attorney role.” On Point, Spring 2000, p. 4.

“Cost segregation studies offer tax-saving opportunities.” Client/Friend, Winter, 2000, pp. 1,3.

“Attorneys and CPAs: Overcoming friction to work better together.” On Point, Summer 1999, p.2.

“Which Business Entity is Best for Your Company?” Brochure for Accounting Firms Associated, Inc., Gainesville, FL., Spring, 1999.

“Valuation discount approved for built-in corporate tax liability.” On Point, Winter 1999, p.2.

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“Whose goodwill is it anyway - The corporation’s or the individual’s?” Client/Friend, Fall 1998, p.2.

“IRS Reform - Shifting the Burden of Proof.” On Point, Fall 1998, p.1.

“Tax Benefits May Require Family Separation.” Succession Solutions, Fall 1998, p.3.

“How Entity Choice Affects Business Succession.” Succession Solutions, Fall 1998, pp. 1, 3.

“The ABCs of LLCs, LLPs, Ss and Cs.” New Mexico Business Journal, June 1998, pp. 37-38.

“Gifts of Options Save Transfer Taxes.” Succession Solutions, Summer 1998, p.2.

“Redemption of Stock in Divorce Cases.” On Point, Summer 1998, p.3.

“Which Business Entity is Best for You?” Client/Advisor, Summer 1998, pp. 1-2.

“Two Ways Homeowners May Deduct Construction Interest.” Client/Advisor, Summer 1998, p. 2.

“How Much Land Qualifies as a Principal Residence?” Client/Advisor, Summer 1998, p. 3.

“Estate Taxation Cases - The Impact of New Tax Laws.” On Point, Spring 1998, pp. 1-2.

“Aggressive FLP Devices Invite IRS Challenge.” On Point, Spring 1998, p. 4.

“Personal Residence Trusts Can Reduce Transfer Taxes.” Succession Solutions, Spring 1998, p. 3.

“QPRT.” New Mexico CPA Journal, Winter 1998, p.12.

“Merger and Acquisition Disputes - Don’t Proceed Without Your CPA,” On Point, Winter 1998, p.3.

“LLCs, Family Partnerships May Lead to Tax Savings,” Succession Solutions, Winter 1998, p.2.

“Retirement Planning Using Charitable Trusts,” Succession Solutions, Winter 1998, p.3.

“Tax Strategies for Commercial Real Estate.” Client Advisor, Fall 1997, pp.1-2.

“Tenant Tax Issues.” Client Advisor, Fall 1997, p.2.

“Real Estate Transactions: Early Input from CPA Helps.” On Point, Summer, 1997, pp. 1-2.

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“How to Defend Against Challenges of ‘Voodoo’ Economics.” On Point, Summer, 1997, p.3.

“Determining Losses When There is a Business Interruption.” On Point, Spring 1997, p.3.

“Assessing Damages - Determining Economic Losses.” On Point, Winter 1997, pp. 1-2.

“Why CPAs Excel in Economic Loss Analyses.” On Point, Winter 1997, p.2.

“Family limited partnerships, LLCs may lead to transfer tax savings.” New Mexico CPA Journal, November/December 1996, p.13.

“Making up for the deficit in qualified plans.” New Mexico CPA Journal, July/August 1996, p.11.

“IRS allows certain property exchanges.” Silver City Daily Press, Friday, April 19, 1996, p.10.

“How to structure a deferred like-kind exchange to make sense, add value to your client services.” New Mexico CPA Journal, March/April 1996, p.5,9.

“LLC and the IRS: An IRS proposal makes LLC a good choice for family business.” New Mexico CPA Journal, July/August 1995, p.6.

PUBLICATIONS - TAX EDUCATION BOOKS

Tax Aspects of Buying and Selling a Business - Accountants Education Group Self-Study Course qualifying for 20 hours of CPE credit. Published in Spring 1995. Revised in January 1996, August 1996, January 1997, September 1997, August 1998, January 1999, February 2000, January 2001, June 2001, January 2002, January 2003, January 2004, January 2005, January 2006, January 2007, January 2008, January 2009, January 2010, January 2011, January 2012, December 2012, December 2013, and January 2015.

The Adviser’s Guide to S Corps, C Corps, Partnerships, LLCs, and Sole Proprietorships: Making the Right Choice. Published by the AICPA, 2011.

AICPA On-Line CPE Courses – Loss Limitation Provisions of Real Estate Activities, Taxation of Lease Transactions, Depreciation and Amortization of Real Property, Determining the Character of Gains and Losses, Choice of Entities: Choice and Formation, Choice of Entities: Reorganizations, Choice of Entities: Distributions, Choice of Entities: Estate Planning Considerations, Choice of Entities: General Considerations, and Choice of Entities: Formation Issues. All published in July 2000 and updated in 2001, March 2002, January 2003, March 2004, January 2005, January 2006, and January 2007.

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S, C, Partnership or LLC? Using a Business Form to Solve Your Client's Tax and Business Problems (previously, Choice of Entities in Challenging Situations) - AICPA Group-Study course qualifying for 8 hours of CPE credit. Published in June 2000, updated in February 2001, June 2001, February 2002, January 2003, March 2004, January 2005, January 2006, and January 2007.

Tax Aspects of Alimony and Child Support, chapter in LexisNexis Federal Tax Library, April 2006.

The CPA's Guide to Choosing Business Entities, AICPA, 1999. Updated in March 2000 and February 2001.

Choice of Entities in Challenging Situations - AICPA Self-Study course qualifying for 16 hours of CPE credit. Published in December 1996. Revised in June 1997, September 1997, January 1998, January 1999, March 2000, February 2001, June 2001, and February 2002.

Real Estate: Tax and Financial Planning - AICPA Group-study course qualifying for 8 hours of CPE credit. Published in Summer 1995. Revised in January 1996, August 1996, January 1997, September 1997, January 1998, August 1998, January 1999, and February 2000.

Benefit Plans for Small Business - AICPA Self-study course qualifying for 9 hours of CPE credit. Published in Fall 1993. Revised in February 1995, January 1996, August 1996, January 1997, September 1997, January 1998, and January 1999.

The CPA's Guide to Benefit Plans for Small Business, AICPA, 1999.

Tax and Financial Planning for Real Estate Transactions - AICPA Self-study course qualifying for 12 hours of CPE credit. Published in Fall 1994. Revised in July 1995, January 1996, August 1996, January 1997, September 1997, January 1998, August 1998, and January 1999.

Corporate Divisions. Chapter for AICPA *CPE Direct* Self-Study CPE. Published in August 1998.

Nontaxable Corporate Reorganizations. Chapter for AICPA *CPE Direct* Self-Study CPE. Published in May 1998.

Planning and Structuring Tax-Deferred Like-Kind Exchanges. Chapter for AICPA *CPE Direct* Self-Study CPE. Published in February 1998.

Estate and Gift Taxation. Chapter for AICPA *CPE Direct* Self-Study CPE. Published in February 1998.

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Entity Classification Under the “Check-the-Box” Regulations. Chapter for AICPA *CPE Direct* Self-Study CPE. Published in May 1997.

TaxPoint: An Interactive Taxation Learning System. CD-ROM Textbook published by South-Western Publishing with the assistance of Research Institute of America. This project had two editors and multiple authors. I wrote module 3, Tax Practice and Procedure, module 12, Compensation and Benefits, module 22, Operations of Flow-Through Entities, and module 23, Distributions from Flow-Through Entities.

Partnership Taxation - Complex Issues - AICPA Self-study course and cassettes qualifying for 12 hours of CPE. Published in November 1991; revised December 1992, August 1993, January 1995, June 1995, December 1995, and January 1997.

Tax Planning for Individuals - Micromash, Inc., computer-based self-study course qualifying for 8 hours of CPE. Co-authored with William Duncan. Published in 1988, with revisions in 1990, 1991, 1992, 1993, 1994, 1995, 1996, and 1997.

Enhancing The Compensation Package for the Small Business - AICPA Group-study course qualifying for 8 hours of CPE credit. Published in Spring 1993; updated August 1993, February 1994, February 1995, January 1996, and August 1996.

Taxation of the Closely Held Corporation - Western CPE self-study course qualifying for 12 hours of CPE. Published in August 1996. Revised in January 1997.

TEACHING ACTIVITIES

Graduate Courses Taught (University of Oklahoma; University of New Mexico)

Seminar: Real Estate Taxation
Seminar: Current Issues in Taxation
Seminar: Taxation of the Closely Held Corporation
Seminar: Corporate Taxation
Seminar: Tax Research and Practice.
Seminar: Business Tax Planning
Seminar: Partnership Taxation
Seminar: Estate and Gift Taxation

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Independent Studies: Partnership Taxation; Employee Benefit Programs; Real Estate Taxation; International Taxation; Estate and Gift Taxation; Corporate Taxation; and, Tax Research.

Undergraduate Courses Taught (University of Oklahoma; University of New Mexico)

Managerial Accounting
Introductory Taxation
Advanced Taxation

Student Related Activities (University of Oklahoma; University of New Mexico)

Faculty Advisor for Masters of Accounting program, through May 2007.
Faculty Advisor for Beta Alpha Psi Honor Society - 1998-2000. Chapter attained superior status for the first time and was recognized as the most improved chapter nationally for 2000.
Ph.D. Program Committee for four students, dissertation committee for two students.
Faculty Sponsor of Undergraduate Leadership Program Fellow in Fall 1989 - Spring 1991.
Faculty Sponsor of Undergraduate Research Opportunities Program Fellow, Fall 1990.

Continuing Professional Education - Course Development

AICPA – National Professional Development Program, Self-Study Program, Group-Study Program.

Accountants Education Group

BDO Seidman LLP - course development for Partnership Taxation, Executive Compensation, Compensation and Retirement Planning, C Corporations, S Corporations, and Family Wealth Planning. Consultant for eLearning coursework as pre-work for seminars.

Commerce Clearing House – Distance Learning Course Development and Delivery.

Deloitte & Touche LLP - Distance Learning – Partnership Taxation, Corporate Taxation.

Ernst & Young LLP and Intellinex- Consultant for the Professional Education Group. Assisted development of a web-based CPE Program for Partnership Taxation, Corporate Taxation, S Corporation lunch-and-learn program. Prepared and delivered virtual classroom content for Corporate Formations, Corporate Divisions, Purchase Price Allocations, and Taxable Business Acquisitions.

McGladrey, LLP - course development for eLearning Partnership Fundamentals, Intermediate Partnership Taxation, and Advanced Partnership Taxation I and II, Professional Ethics for CPAs, and Corporate Acquisitions and Reorganizations.

CPAmerica – web based courses in Partnership Taxation and S Corporation Taxation.

New Mexico Society of CPAs – web based courses on accounting and tax ethics, partnership taxation, S corporation taxation.

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Professional Teaching

Accounting & Consulting Group, LLP (Carlsbad, NM) - 1998 Tax Update; 1999 Tax Update; 2000 Tax Update, 2001 Tax Act, Generation-Skipping Transfers, 2012 Tax Update.

AICPA National Tax Education Program - Levels III, IV and V. Prepared materials for Level III Partnership Taxation course; Level IV Corporate Liquidations, Stock Redemptions, Corporate Acquisitions and Divisions; Level V Taxation of LLCs and Real Estate Tax Issues.

Alabama Society of CPAs - Fringe Benefits in the Closely Held Corporation.

Alaska Society of CPAs - Individual Income Tax Planning.

American Tax Institute in Europe - U.S. Corporate Taxation.

Anderson Schools of Management - Structuring Like-Kind Exchanges (developed materials).

Arizona Society of CPAs - Compensation in the Small Business, Real Estate Taxation.

Arizona Federal Tax Institute Conference, Tax Updates 1999, 2000, 2001, 2002, 2004, 2005, 2008, 2009, 2010, 2011, 2012, 2013, 2014. Creative Uses of Stock-Based Compensation; Uses of Disregarded Entities; Locking in Capital Gain on Real Estate Development; Intrafamily Asset Sales; Partnership Distributions; Indirect Related-Party Exchanges; Timing and Character of Income; Partnership Tax Update; Loss Limitation Provisions; Current Tax Update; Section 1411 Surtax and Rental Real Estate; The CPA and Attorney's Role in Satisfying Safe Harbor and Target Allocations in a Partnership.

Atkinson & Company (Albuquerque, NM) - Choice of Entity; Corporate Taxation; Buying and Selling a Business; Taxation of Partnerships, LLCs, and LLPs; Estate and Gift Taxation; Property Transactions.

BDO Seidman LLP – Basic Partnership Taxation, Advanced Partnership Taxation, Compensation and Retirement Planning, Executive Compensation, Individual Tax Planning, Family Wealth Planning, Advanced S Corporation Taxation, Tax Fundamentals Core, Advanced Tax Core, Masters Tax Program.

BKR International – 2010 Tax Update.

Broderick Phillippi Wright & Card, LLC (Albuquerque, NM) – Professional Ethics.

Burt & Nagel, Ltd. (Albuquerque, NM) - Passive Activities, Alternative Minimum Tax.

Carlsbad Chapter, New Mexico Society of CPAs - 1997 Tax Update, Individual Taxation, Taxation of Flow Through Entities.

Commerce Clearing House – Web-based seminars, 28 tax-related topics dealing with partnership taxation (11 courses), S corporation taxation (9 courses), property transactions (4 courses), corporate acquisitions and reorganizations (3 courses) and tax ethics (1 course).

CPAmerica - National Tax Training Program: Ownership Succession in a Family Business, Strategic Tax Planning, Partnership Taxation, Divisive Reorganizations, Partnership Allocations Under Secs. 704(b) and 704(c), Section 1031 Exchanges, Compensation Planning, Advanced Tax Strategies, Uses of Disregarded Entities, and Choice of Business Entity, Family Owned and Managed Businesses. Prepared materials on use of intra-family deferred payment sales, partnership taxation, choice of entity, family owned and managed businesses, advanced tax strategies, compensation planning, and current tax developments. Developed and delivered web

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training in Partnership Allocations, Partnership Liability Shares and Section 754 Elections, Divisive Reorganizations, Like-kind Exchanges, Estate & Gift Tax, and Tax Practice.

CPA Associates International – Like-Kind Exchanges.

CPA Connect - Intra-Family Asset Sales, Annual Meeting, 1999.

Deloitte & Touche LLP - Distance Learning Program in Partnership Taxation, S Corporation Taxation, Corporate Reorganizations.

Dona Ana Chapter, New Mexico Society of CPAs, Section 121 Regulation Update.

Ernst & Young LLP National Tax Education Program - Introduction to Tax Practice; Introduction to Tax Entities - C Corporations; Introduction to Tax Entities - Passive Activities; Corporate Operations; Corporate Practice; Introduction to Consolidated Returns; Taxation of Compensation and Benefits; Personal Financial Counseling - Retirement, Benefits, and Compensation; S Corporations; and, Corporate Reorganizations. Virtual class presentations for Corporate Divisions, Corporate Formations, Corporate Liquidations, Purchase Price Allocations, and Taxable Acquisitions, Partnership Terminations and Mergers, and Virtual class component of Corporate Taxation Instructor Led Training. Prepared materials for Retirement, Benefits, and Compensation Planning, Taxation of Compensation and Benefits and Virtual Class presentations.

Ernst & Young Kenneth Leventhal Real Estate Group - Partnership Taxation Levels I, III, IV, and V; Real Estate Taxation. Prepared materials for Partnership Levels III and IV and Real Estate Taxation.

*Farmington Chapter, NMSCPA*s - Business Acquisitions, Like-Kind Exchanges, Entity Choice for Real Estate Development, Corporate Taxation, Taxation of Partnerships and LLCs.

Frazier & Deeter LLP (Atlanta, GA) - Partnership Taxation; Estate & Gift Taxation; Like-Kind Exchanges; and, 1998 Tax Update.

*Hobbs Chapter, NMSCPA*s - Business Acquisitions; Taxation of Partnerships, LLCs, LLPs; Real Estate Taxation, Taxation of the Closely Held Corporation, Taxation of Flow Through Entities, and Choice of Business Entity.

Illinois Society of CPAs - Owners and Officers of Small Business, Tax Elections for Closely Held Business.

Indiana CPA Society, 1999 Tax Institute - Partnership and LLC Update; Mergers & Acquisitions, *2000 Tax Institute* - Creative uses of Compensatory Equity Options; Reverse Section 1031 Exchanges, *2001 Tax Institute* – Partnership and LLC Tax Update, Organizations, Reorganizations, and Terminations of Business Entities, *2007 Tax Institute* – Sale of Disregarded Entities and Acquisitions and Dispositions of S Corporations.

Iowa Society of CPAs - Executive Compensation Techniques; Compensation Planning in the Small Business.

Johnson, Miller & Co. (Hobbs, NM) – 2001 Tax Act.

Lorman Education Services - Like-Kind Exchanges – Special Problems (2000, 2001).

Marcum & Kleigman LLP (New York, NY) – Disregarded Entity Uses, Entity Restructurings, Section 83 Transactions, Current Cases and Developments.

Meyners & Company (Albuquerque, NM) - Taxation of the Closely Held Corporation, Tax Research; Compensation and Benefits; Estate and Gift Taxation. Prepared all materials.

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National Business Institute – Like-Kind Exchanges.

Nevada Society of CPAs - Employee Benefits; Real Estate Taxation.

New Mexico Society of CPAs – Annual Tax Conference 1993, 1996 through 2011 (annual); and 2013. Partnership Allocations and Capital Account Maintenance, Loss Limitation Provisions, Individual Tax Planning, Compensation Planning, S Corporation Taxation, Taxation of the Closely Held Corporation, Level I Staff Tax Training, Level II Staff Tax Training, Intra-Family Asset Sales, Stock Based Compensation, LLC and LLP Tax Update, 1996 Tax Act Update, 1997 Tax Act Business and Investment Provisions, 2001 Tax Act, LLC Taxation, Real Estate Taxation, Hot Tax Planning Ideas, Estate and Gift Taxation, Partnership and LLC Taxation, Nonqualified Deferred Compensation, Basic 1040 preparation, Advanced 1040 Tax Problems, Like-Kind Exchanges, Tax Aspects of Buying and Selling a Business, Gift and Estate Tax Valuation Games, Choice of Entity, Tax Elections for Closely Held Business, and the Sole Practitioner Tax School (4-hour programs dealing with partnership taxation, S corporation taxation, choice of business entity, character of income, tax planning for the sale of a residence, nontaxable business acquisitions, estate planning, and individual tax planning.

New Mexico Tax Research Institute – Annual Conference, Tax Ethics, May 2010, May 2011, May 2012, April 2014.

Oklahoma Society of CPAs - Buying and Selling a Business, Taxation of Partnerships and LLCs.

Phillips Petroleum Company (Bartelsville, OK) - Two-day partnership taxation course.

Developed materials for the course.

Oklahoma Tax Conference – 2007 - Partnership Capital Accounts; 2008 – Partnership Update, Section 1031 Exchanges; 2009 – Troubled Debt Transactions, Partnership Tax Update; 2010 – Partnership Allocations, Evaluating Active/Passive Status; 2011 – Loss Limitation Rules, Advanced Partnership Distributions; 2012 – Partnership Debt-for-Equity Exchanges, Section 1411 Medicare Surtax; 2014 – Partnership Allocations; When is a Rental a Business?

Potter & Company (Monroe, NC) - Like-Kind Exchanges.

Pulakos & Alongi, Ltd. (Albuquerque, NM) – Property Transactions, Like-Kind Exchanges.

REDW LLP (Albuquerque, NM) - Advanced Partnership Taxation, Individual Taxation, Estate and Gift Taxation, Corporate Taxation, Redemptions in Family Corporations, S Corporation Taxation, Taxation of Flow Through Entities, Taxation of Closely Held Corporations, Professional Ethics. Developed materials for all programs.

McGladrey, LLP. - Basic and Intermediate Partnership Taxation, Advanced Partnership Taxation, Partnership Tax for Experts, Loss Limitations in pass Through Entities; Corporate Acquisitions and Reorganizations, Professional Accounting and Tax Ethics; webcast training in Basic and Intermediate Partnership Taxation, and Intermediate S Corporation Taxation.

Santa Fe Estate Planning Council – Estate Planning for Unmarried Couples, January 2012.

Southern New Mexico Estate Planning Council - Estate Planning for Unmarried Couples, November, 2010.

Soren McAdam Christenson LLP, Redlands, CA, Partnership Taxation, August 2013.

South Dakota Society of CPAs - Owners and Officers of Small Business.

Tennessee Society of CPAs - Executive Compensation Techniques.

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Texas Society of CPAs, 2000 CPE Expo - Forming and Advising Small Businesses, Purchase and Sale of a Business.

Texas Tech Tax Institute – 2007, Like-kind Exchanges.

Thompson, Greenspon & Co. (Fairfax, Va.) – Partnership Allocations, Intermediate Partnership Taxation, Section 1031 Exchanges.

Tri-State Tax Conference (Wheeling, WV) – 2014, Hot Issues in Partnership Taxation.

Vanacore, DeBenedictus, DiGovanni & Weddell LLP (Newburgh, NY) – Partnership Taxation.

Virginia Society of CPAs - Real Estate Taxation.

Washington State Bar Estate Planning Conference – Income Tax Planning for Family Limited Partnerships, 2011.

Washington Society of CPAs - Real Estate Taxation, Owners and Officers of Small Business.

West Texas Tax Institute – Partnership Taxation; Buying and Selling a Business.

Wisconsin Institute of CPAs - Family Limited Partnerships.

UNIVERSITY AND PROFESSIONAL SERVICE

National Service

AICPA Council Member 2004-2005.

AICPA Virtual Grassroots Panel, 2003-2007.

Panelist, Academic Career Strategies, ATA Doctoral Consortium, March 2005.

Ad hoc reviewer – Accounting and the Public Interest, The Accounting Review, Journal of Accounting and Public Policy.

Editorial Board Membership – Commerce Clearing House *Executive's Tax and Management Report*, 1994 to July 2010.

Tenure and Promotion Reviews - University of Kentucky; University of Massachusetts; Clark University.

AICPA Technical Reviewer:

AICPA CPE Course Materials - 1992-present.

AICPA *CPE Direct* materials from *The Tax Adviser* - 1995.

American Taxation Association:

Book Review, *Standards of Tax Practice*, Journal of the American Taxation Association, Fall 2000, pp. 109-110.

Member, Graduate Tax Education Committee, 2000-2001, 2001-2002, 2002-2003.

Chair, Tax Policy Research Oversight Committee, 1999-2000.

Member, Tax Policy Research Oversight Committee, 1997-98, 1998-99, 1999-2000, 2002-03.

Chairman, Flow-Through Entities Tax Policy Subcommittee, 1993-94, 1994-95, 1995-96, 1996-97, 2003-04. Submitted comments to Treasury Department on regulation projects, including 1.704-3, 1.701-2, Notice 95-14, 1.1245-1, and

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1.1402(a)-2.

Organized and moderated LLC Pedagogy Panel at the 1994 ATA Mid-Year meeting.

Member, Flow-Through Entities Tax Policy Subcommittee, 1992-1993. Author of comments to Treasury Department on proposed section 704(c) regulations.

Corporate Tax Policy Subcommittee, 1991-1992.

Tax Manuscript Award Committee, 1989-1990.

Text Review for Harcourt Brace Professional Publishing - Choice of Entity, 1997.

Text Review for Publisher John Wiley and Sons - Conceptual Text in Taxation, Spring 1995.

University Service

Tax Workshops, UNM Association for Nontraditional Students, 3/99, 2/01, 2/02.

Tax Workshop for Graduate Students, Office of Graduate Studies and Office of Research Services, 3/98.

University of New Mexico Faculty Staff Benefits Committee, 1995-96.

College of Business Service

Faculty Chair, ASM, 2001-2003.

Chair, Dean's Advisory Review Committee, 2001-2003

Member, Policy and Planning Committee, 2003-04

Chair, ASM Faculty Budget Review Subcommittee, 2001, 2002, 2003.

Selection Committee – 2001 Up-and-Comers Awards.

Presentation, “1997 and Future Tax Legislation,” to Albuquerque Hispano Chamber of Commerce, 5/98.

Member - ASM Learning Outcomes Assessment Committee, 1996-97, 1997-98.

Member - ASM Committee on Learning Effectiveness, 1995-1996.

Member - ASM Policy & Planning Committee, 1994-95.

Summer Research Grant Selection Committee, OU, 1991.

Summer Instructional Grant Selection Committee, OU, 1990, 1993.

Accounting Department Service

Department Chair – 2004 – 2007.

Coordinator – NMSCPA's-ASM Town Hall Curriculum Meetings (6 locations)

Chair – Curriculum Revision Committee, 2002.

Faculty Advisor to Beta Alpha Psi, 1998-99, 1999-2000.

Coordinator - Graduate Tax Program, University of New Mexico.

Chair - Accounting Area Curriculum Revision Task Force - 1993-94, 1994-95, 1995-96.

VITA tax assistance program - faculty advisor 1994, 1995, 1996, 1997, 1998, 1999.

Editor of the ASM *Tax Tips Newsletter*, published four times annually Spring 1994-1997.

Coordinator of University of Oklahoma Graduate Tax Program, 1990-1993.

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Professional Community Service

New Mexico Society of CPAs:

Chair, 2004-2005

Vice-Chair, 2003-2004.

Tax Academy Planning Committee, speaker for two sessions, 2011.

Executive Committee, 2003-2004, 2004-2005, 2005-2006.

Strategic Planning Committee, 2002.

Board of Directors - 1998-2006.

CPE Ethics Task Force – 2008.

Tax Conference Organizing Committee, Chair, 2001-2014.

Nominating Committee, 2005, 2007.

CPE Director – 1998-99, 1999-2000.

CPE Evaluation Task Force, 2001-2002.

Liaison between Board and Professional Development Leadership, 2001-2002.

Chair, Project Team to respond to the AICPA/NASBA Statement on Standards for Continuing Professional Education, July 2000, July 2001.

Awards Committee, 2001.

Chair, Professional Development Leadership Section, 2002-2003.

Professional Development Leadership Section Member, 2000-2001, 2001-2002.

Chair - CPE Strategic Plan Administration Task Force, 1997-98, 1998-99, 1999-2000.

Testimony on S.B. 423, Public Accountancy Act, before Senate Corporations and Transportation Committee, 2/99.

New Mexico Participant in AICPA Future Forum Visioning Project, 10/97.

Chairman - Financial Planning Committee, 1996-97.

Financial Planning Committee, 1994-95, 1995-96, 1996-97, 1997-98, 1998-99.

CPE Selection Task Force, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004.

Speaker – Practitioner-IRS Tax Conference, 2002, 2003, 2004, 2005.

Speaker for technical breakfast sessions, 1995, 1996, 1997, 1999, 2000.

Speaker for Annual Tax Conference, 12/93, 12/96, 12/97, 12/98, 12/99, 12/01, 12/02, 12/03, 12/04, 12/05, 12/06, 12/07, 12/08, 12/09, 12/10, 12/11, 12/13.

NM Tax Research Institute Academic Forum, 2004.

Speaker, ALPFA National Convention, 2003.

United Way, Community Fund Review Panel, 2002.

Guest, KBTK Radio, KNKT Radio, various tax season issues.

Guest interview, KRQE Channel 13 News, Business Ethics.

Power & Communication Contractor's Association, Mid-year meeting, 7/99, compensation planning for businesses.

American Society of Woman Accountants – Potential 2001 Tax Legislation, 2/01, 2001 Year-end Tax Update (with Institute of Management Accountants).

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The Estate Planning Council of Santa Fe - speech on Income and Transfer Tax Aspects of Gifts of Options, 1999; Estate Planning for Unmarried Couples, 2012.

International Association for Financial Planning - presentations on income and transfer tax aspects of gifts of options, 2/99; Financial and Estate Planning Update, 4/00.

Albuquerque Chapter, NMSCPAs - speech on CPA-client privileged tax communication, 2/99.

Institute of Management Accountants - speech on Tax Simplification and Reform, 11/98, 2001 Year-end Tax Update (with American Society of Women Accountants).

New Mexico Estate Planning Council - speaker on use of family limited partnerships in estate planning, 9/96; use of charitable remainder trusts for retirement planning, 9/97; gifts of options, 9/98; estate planning update, 1/00; 2001 estate tax legislation, 10/01; income tax aspects of family partnerships, 3/02; stock redemption planning, 11/03; Estate Planning for Unmarried Couples, 2012; Dealing with Repeal of DOMA, 2/2014.

Sandoval County Farm and Livestock Bureau Annual Meeting, 10/97, - Family Tax Planning after the Taxpayer Relief Act of 1997.

Guest, KOB Radio Show, *Your Estate Matters*, July 1996.

Azaliah University (distance learning institution), Advisory Board, 2001.

Community Service

Grace Lutheran Church:

Chair, Planning Committee, 1999-2002.

Member, Finance Board, 2000-2002.

Treasurer, 1996-1998.

Coach: Roadrunner Little League Minor Softball All-Stars, 1999, 2004, 2008.

Coach: Roadrunner Little League Major Softball, 2000, 2001, 2005, 2006, 2009.

Coach: Roadrunner Little League Rookie Softball, 2002.

Coach: Roadrunner Little League Minor Softball, 1999, 2003, 2004, 2006, 2007, 2008.

Coach: Altamont Little League Minor Softball, 2013.

Coach, USSSA U-16 Softball, 2009, 2010.

Coach, USSSA U-14 Softball, 2008, 2011.

Coach, USSSA U-12 Softball, 2009, 2010.

Coach, USSSA U-10 Softball, 2008.

Coach and Referee, AYSO Soccer Organization, 1994-1997, 1999-2001, 2003-2004.

Coach, Classic FC Soccer Club, 2002-03.

Coach, Eldorado High School Junior Varsity Softball, 2007, 2009.

President, Eldorado High School Softball Boosters, 2014-2015.