David E. JoneS

EDUCATION AND CERTIFICATION

Doctor of Management, Case Western Reserve University, May 2013
MTax (Master of Taxation), Georgia State University, September 1985
BSBA Accounting, Auburn University, June 1975.
PFS designation received in 1988 (currently inactive)
CPA certificates, current: Georgia,
CGMA
Online teaching certificate, March 2019 Temple University

RESEARCH

"The Devil and the Deep Blue Sea: an empirical analysis of client advocacy and governmental FIDELITY by tax practitioners"**.** David E. Jones, Timothy J. Fogarty, and James Gaskin. Presented at the Tax Behavioral Symposium, George Mason University, 2013.

"Between a Rock and a Hard Place: How Tax Practitioners Straddle Client Advocacy and Professional Responsibility" Timothy J. Fogarty and David E. Jones, submitted for publication *Qualitative Research in Accounting and Management,* Vol 11, No 4. 2014 pp 286-316.

"Institutional Compliance vs. Client Loyalty in the Consideration of Ambiguous Issues: The Social Construction of Tax Advice", David E. Jones, Timothy J. Fogarty, and Sheri Perelli. Accepted for presentation at the Academy of Management Conference, Cross Divisional Section, Boston, MA, August 3-7, 2012.

"Between a Rock and a Hard Place: How Tax Practitioners Straddle Client Advocacy and Professional Responsibility", Timothy J. Fogarty and David E. Jones. Presented at the AAA Ohio Regional Meeting, Cincinnati, OH; May 2012.

"A FREE Tax Deduction gets a Boost", David E. Jones, Real Estate Law Journal, Volume 45, No. 4 Spring, 2017, (582-583), (ISSN 0048-6868) is published quarterly by Thomson Reuters, 610 Opperman Drive, Eagan, MN 55123-1396.

"Passive Activity Losses and the Real Estate Investor", David E. Jones, Real Estate Law Journal, Volume 46, No 1, Summer 2017 (pp 43-55), (ISSN 0048-6868) is published quarterly by Thomson Reuters, 610 Opperman Drive, Eagan, MN 55123-1396.

"The Home Mortgage Interest Deduction is Upgraded," David Jones and David Ryan, Real Estate Law Journal, Volume 46, No 2. Fall 2017, (197-211), (ISSN 0048-6868) is published quarterly by Thomson Reuters, 610 Opperman Drive, Eagan, MN 55123-1396.

"Tax and Economic Issues Owning Real Estate in an IRA," David Jones, Real Estate Law Journal, Volume 46, No. 3 Winter 2017, (426-438), (ISSN 0048-6868) is published quarterly by Thomson Reuters, 610 Opperman Drive, Eagan, MN 55123-1396.

"A Reverse Like Kind Exchange: Opportunity or Not?", Volume 46, Number 4, Spring 2018. REAL ESTATE LAW JOURNAL (USPS 0979-240), (ISSN 0048-6868) is published quarterly by Thomson Reuters, 610 Opperman Drive, Eagan, MN 55123-1396.

"The Section 199A Passthrough Deduction", Volume 47, Number 1, Summer 2018. REAL ESTATE LAW JOURNAL (USPS 0979-240), (ISSN 0048-6868) is published quarterly by Thomson Reuters, 610 Opperman Drive, Eagan, MN 55123-1396.

"Tax Issues: Depreciation and Expensing Deductions Under the TCJA," *Real Estate Law Journal* (47:1), pp. 332-345. (USPS 0979-240), (ISSN 0048-6868) is published quarterly by Thomson Reuters, 610 Opperman Drive, Eagan, MN 55123-1396.

"Tax Issues: Passthrough Loss Limitation Hurdles and the New IRC Section 461(l) Provisions," *Real Estate Law Journal* (47:2), pp. 182-196. . (USPS 0979-240), (ISSN 0048-6868) is published quarterly by Thomson Reuters, 610 Opperman Drive, Eagan, MN 55123-1396.

"Tax Issues: But Wait there is More: Passthrough Deduction Part 2," *Real Estate Law Journal* (47:4), pp. 493-504. USPS 0979-240), (ISSN 0048-6868) is published quarterly by Thomson Reuters, 610 Opperman Drive, Eagan, MN 55123-1396.

"Highlights of the Final §199A Regulations and Related Guidance" Volume 48, Number 2, Fall 2019. REAL ESTATE LAW JOURNAL (USPS 0979- 240), (ISSN 0048-6868) is published quarterly by Thomson Reuters, 610 Opperman Drive, Eagan, MN 55123-1396.

"Opportunity Zones Get Clarification from Newly Published Proposed Regulations," Co-author Marco Malandra, Volume 48, Number 3, Winter 2020. REAL ESTATE LAW JOURNAL (USPS 0979- 240), (ISSN 0048-6868) is published quarterly by Thomson Reuters, 610 Opperman Drive, Eagan, MN 55123-1396.

Relief from the 163(j) Interest Limitation for the Real Estate Industry**.** RELJ V49 #1 Summer 2020. REAL ESTATE LAW JOURNAL (USPS 0979-240), (ISSN 0048-6868) is published quarterly by Thomson Reuters, 610 Opperman Drive, Eagan, MN 55123-1396.

RESEARCH IN PROGRESS

Two articles with Tim Fogarty and Drew Sellers. **Reverse Engineering Tax Education: How Tax Practices can Inform the Classroom Experience** Also, **THE MAKING OF TAX PROFESSIONALS: QUI BONO?**. Also, **Is Public Accounting Eating its Seed Corn?** an assessment of the outsourcing of tax work". Submissions are pending.

AWARDS

Fox School's 2020 Excellence in Policy Research Award 2019-2020
Most Involved Faculty Award Spring 2016 SPO Banquet, Crystal Award winner 2018
Translational Research for Excellences in Practice Research 2019
Faculty of the year Award 2015-2016 Academic Year Temple MAcc Program

CONFERENCES ATTENDED

Deloitte Accounting for Income Taxes School December 2020.
Deloitte Trueblood Case Studies Series. March 2019. Deloitte University, Westlake Texas.
PricewaterhouseCoopers Accounting Symposium 2019,2020

Tax Educators' Symposium sponsored by EY, 2018, 2019,2020

SERVICE

Ascend Faculty Advisor
Department of Accounting Committee member for Curriculum, UG Strategic Planning Committee
Accounting Achievement Awards Banquet, Student Engagement and Recruitment, Chair Alumni Relations and Fundraising
Previous and potential AACSB Accounting Accreditation lead
YAAG (young accounting alumni group) faculty advisor
Faculty Advisor SPO Presidents
Beasley School of Law MST Program committee member

PROFESSIONAL EXPERIENCE

Temple University, Philadelphia, PA (January 2014 to Present)
Associate Professor: Responsible for teaching Advanced Accounting, Advanced Federal Taxes and Federal Taxes on Income, Federal Individual Income Tax.
Jerome Fox Chair in Accounting, Taxation and Financial Strategy
Currently developing an Accounting for Income Taxes course for the Beasley Law School MST program.

Case Western Reserve University, Cleveland, OH (January 2013 to Present)
Associate Professor: Responsible for teaching 3 courses in Fall 2013, and 1 course in Spring 2014 including Advanced Accounting, Advanced Federal Taxation and Multi-jurisdictional Taxation.

- Beta Alpha Psi Faculty Advisor
- VITA Faculty Advisor
- Accountancy Department Undergraduate Faculty Program Director
- Accountancy Department Curriculum Committee Chair
- Weatherhead UGIS Committee
- Case Western Reserve University Blackboard Advisory Committee

Case Western Reserve University, Cleveland, OH (July 2012 to January 2013)
Visiting Associate Professor: Responsible for teaching 2 courses in Fall 2012, and 2 courses in Spring 2013 while completing the Doctor of Management degree.

Case Western Reserve University, Cleveland, OH (August 2010 to June 2012)
Adjunct Professor: Responsible for teaching masters level ACCT 405 Advanced Federal Taxes, and undergraduate level ACCT 304 Advanced Financial Reporting.

Slippery Rock University, Slippery Rock, PA (August 2009 – May 2010)
Instructor, Accounting: Responsible for teaching two courses per semester in the area of accounting, tax, auditing.

AACSB Bridge Program Graduate (June 2009)

Consultant, Thompson, Ohio (May 2007 – Present)

SS&G Financial Services, Inc., Solon, Ohio (January 2006 – May 2007)

Tax leader, Solon Office: Responsible for all tax consulting and compliance of a 35 person tax department serving entrepreneurs, individuals, estates and trusts. Dave was one of three members of a tax executive committee responsible for the tax practice of all locations of SS&G Financial Services, Inc.

Ernst & Young, LLP, Cleveland, Ohio (October 2000 – September 2006)
Global Mobility Markets Leader, US Tax Leader and Global Co-CEO: Responsible for all expatriate tax consulting and compliance functions in the US tax practice; sales and marketing leader for all global expatriate tax consulting and compliance engagements; co-CEO of the global expatriate tax practice responsible for all tax functions on a global basis. Global leader for over 1800 tax professionals worldwide and $350M in revenues.

Major Accomplishments

- Developed and implemented a world-wide software system for managing expatriate tax clients
- Implemented a tax outsourcing office in Bangalore, India
- Had a win rate of 50% of major expatriate tax programs changing service providers
- Led the team that won the IBM expatriate tax engagement, one of the world's largest programs

Ernst & Young, LLP, Cleveland, Ohio (February 1996 – October 2000)
Tax Managing Partner Lake Erie Area: Responsible for all tax functions of a nine office, five state (Michigan, Ohio, W. New York, W. Pennsylvania, West Virginia) tax practice including over 600 tax professionals and over $100M in revenues. Served on the Lake Erie Area Executive Committee.

Major Accomplishments

- Increased revenue approximately 10% on average every year and profitability 8% per year.
- Served Fortune 500 clients like: TRW, and Sherwin-Williams
- Implemented a variety of strategic firm initiatives like: compliance mega-processes, and consulting specialization
- National Tax Compliance Advisory Committee
- Lake Erie Area women's initiative and minority task force member.

Ernst & Young, LLP, Indianapolis, Indiana (November 1993 – February 1996)
Tax Managing Partner, Midwest Sub Area
Responsible for all tax functions of five offices, three state (Indiana, Ohio, Kentucky) tax practice including over 300 tax professionals and $70M in revenues.

Ernst & Young, LLP, Orlando, Florida (March 1990 – November 1993)
Mid Florida Office Tax Leader for Orlando and Daytona Beach Locations

Ernst & Young, LLP, Atlanta, Georgia (September 1985 – March 1990)
Tax Senior Manager

Aldridge Borden & Co. PC, Montgomery, Alabama (January 1975 – September 1984)
Partner

West Point Pepperell, West Point, Georgia (September 1974 – January 1975)
Internal Auditor

PROFESSIONAL MEMBERSHIPS

American Accounting Association, member
American Institute of CPAs, member

David E. Jones

Date: April 15, 2019