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PROFESSIONAL Hull, Ruhl and Moore, CPAs
Partner 1997 to 12/31/2007

EDUCATION Ph.D., Pennsylvania State University, 1971
M.S., Pennsylvania State University, 1967
B.A., University of Washington, 1966

**PROFESSIONAL
CERTIFICATION** Certified Public Accountant (Washington State and California)

**PAST ACADEMIC
POSITIONS**

1997-2006 California State University-Fullerton
Lecturer

1995-1997 Colorado State University
Professor and Chair, Department of Accounting & Taxation

1979-1995 University of Southern California
- Professor of Accounting (1979-1987)
- Kenneth Leventhal Professor of Accounting (1987-1995)

1971-1979 University of Texas at Austin

Summer 1977 University of Washington

**OTHER PROFESSIONAL
EXPERIENCE**

1978-1979 Arthur Andersen & Co., Chicago

Other Ernst & Ernst; Other Accounting Firms
- Three years public accounting experience
Self-employed consultant
- 1975-1997.

**MEMBERSHPS IN
PROFESSIONAL
ORGANIZATIONS** American Institute of Certified Public Accountants
California Society of Certified Public Accountants
Beta Alpha Psi
Beta Gamma Sigma

PUBLICATIONS

Books

U.S. Tax Aspects of Doing Business Abroad, American Institute of Certified Public Accountants, Sixth Edition, 2006, (with Ed Outsley and Gary McGill)

U.S. Tax Aspects of Doing Business Abroad, American Institute of Certified Public Accountants, Fifth Edition, 2000, (with Ed Outsley)

U.S. Tax Aspects of Doing Business Abroad, American Institute of Certified Public Accountants, Fourth Edition, revised, 1995, (with Ed Outsley)

U.S. Tax Aspects of Doing Business Abroad, American Institute of Certified Public Accountants, Third Edition, 1991, (with Ed Outsley)

An Introduction to Subchapter C-The Taxation of Corporations and Their Shareholders, American Institute of Certified Public Accountants, 1987, (with J. Mallek)

U.S. Tax Aspects of Doing Business Abroad, American Institute of Certified Public Accountants, Second Edition, 1983

An Introduction to Taxation-Advanced Topics, Harcourt Brace Jovanovich, Inc. 1980, 1982 (with Sommerfeld, et al.)

Federal Taxation of Estates, Gifts, and Trusts, Prentice-Hall, Inc., 1981 (with T. Englebrecht and A. Fowler)

U.S. Tax Aspects of Doing Business Abroad, American Institute of Certified Public Accountants, 1978 (with R. Bagley)

Income Taxation of Estates, Trusts, and Beneficiaries, Englewood Cliffs: Institute for Business Planning, Inc., 1978 (with T. Englebrecht)

Income Taxation of Estates, Trusts, and Beneficiaries, A Supplement Reflecting Tax Law Changes Made by the Revenue Act of 1978, Institute for Business Planning, Inc. 1979 (with T. Englebrecht)

Chapters

"FSC Repeal and Extraterritorial Income Exclusion Act of 2000," A Complement to U.S. Tax Aspects of Doing Business Abroad (5th Edition), American Institute of Certified Public Accountants, 2001

"U.S. Taxation of Transactions in Foreign Currency " U.S. Taxation of International Operations, Warren, Gorham & Lamont, 1999 (with S. Lassar)

"Foreign Residency and the IRC Sec. 911 Exclusion," U.S. Taxation of International Operations, Warren, Gorham & Lamont, 1996 (with Cynthia Vines)

Robert Feinschreiber, Ed., Subpart F - Foreign Subsidiaries and Their Tax Consequences, Panel Publishers, 1979 (contributing author)

Robert Feinschreiber, Ed., Earnings and Profits - The International Aspects, Panel Publishers, 1979 (contributing author)

Cases

"Masama Industries," Schweikart, Gray, and Roberts, Eds., International Accounting A Case Approach, McGraw Hill, 1994.

Articles

"Tax Issues Involving the Recent U.S. Resident," The Tax Adviser (October 2001), pp. 696-703.

Reviewed in Journal of Accountancy, October 2001, p. 106.

"U.S. Tax Policy and the Location of R&D," The Journal of the American Taxation Association, Fall 1996 (with Cynthia Vines)

"A Multiple Time Series Analysis of the Impact of the Research and Development Tax Credit," Advances In Taxation (1992) (with Charles Swenson and Glen Freed)

"Transfer Pricing and the Basic Arm's Length Return Method," The International Tax Journal, Vol. 16, No. 1, Winter, 1989 (with S.E.C. Purvis and R. Panich)

"At Arm's Length in the BALRM," Tax Notes, Vol. 44, No. 3, July 17, 1989 (with S.E.C. Purvis and R. Panich)

"An Analysis of the Impact of State Income Tax Rates and Basis on Foreign Investment," The Accounting Review, October 1987 (with Bert Steece and Charles Swenson)

This article received the 1989 American Taxation Association Award for Best Tax Manuscript, 1986-1988.

"The Use of Input-Output Analysis in Tax Research," Advances in Taxation, 1987 (with C. Swenson)

DISC, FSC, and Small FSC Alternatives-Dealing with the Financial and Tax Considerations," The International Tax Journal, Spring 1986, (with Rich Panich)

"Some Empirical Evidence on Taxpayer Rationality," The Accounting Review, January 1985 (with Bert Steece and Charles Swenson).

This article received the 1985-86 American Taxation Association Award for Best Tax Manuscript, 1983-1985

"Minimizing Taxes on Installment Sales After the Seller Dies or if the Estates Makes the Sale," Estate Planning, May 1982 (with C. Ruhl)

"Common Body of Judicial and Administrative Decisions," Proceedings of the 1980 Touche Ross Foundation Symposium on Graduate Tax Education, Warren, Gorham & Lamont, 1981 (with Seago and Crumbley)

"Bribes and Boycotts Under the Tax Reform Act of 1976" The International Tax Journal, December 1977 (with A. Choat)

"Tax and Accounting Rules for Currency Translation," The International Tax Journal, February 1977 (with J. Kramer)

"Discharge of Partnership Indebtedness: Stackhouse Muddies the Water," The Tax Advisor, March 1975 (with K. Heller)

"Tax-Free Redemption of Stock Should be Considered in Estate Plan of Owner of Close Corporation," Estate Planning, Autumn 1974 (with S. Curtis)

"Pollution Control Devices: Rapid Amortization Versus the Investment Credit," Taxes, January 1974 (with G.F. Strueling)

"Education Costs, Human Capital Theory and Tax Policy," Business and Society, Fall 1973 (with D. Wilson)

"Section 303: Planning Possibilities for 'Dividend Proof' Redemption," Taxation for Accountants, June 1973 (with S. Curtis)

"Capital as a Material Income-Producing Factor for 1348 Purposes: An Analysis," The Journal of Taxation, June 1973

"The Gross Estate - Inception of Title Principle for Life Insurance-Some Doubts Have Been Raised," The Texas CPA, July 1972

"Validity of the 1966 Tax Model as a Research Tool," The Accounting Review, April 1972 (with R. Copeland)

"Management Changes and Discretionary Accounting Decisions," Journal of Accounting Research, Spring 1973

"Scope of an Audit of Management and Implications for the C.A. (S.A.)," The South African Chartered Accountant, Part 1, November 1972 and Part 11, December 1972 (with C.H. Smith)

"The Financial Bath: Is it Common?," MSU Business Topics, Autumn 1972 (with R. Copeland)

"The Use of Probability Plotting for Manufacturing Cost Control," 1972 American Institute of Decision Science Proceedings, November 1972 (with P. Lewis and C.H. Smith)

"Conservatism" The Texas CPA, October 1972

"The quality of Corporate Financial Disclosure: A Comment," The Accounting Review, July 1972 (with S. Buzby)

"Actual Use of Specialized Accounting Statements," The Accounting Review, April 1968 (with R. Copeland)

Book Reviews Walker and Bloomfield, Eds., New Directions for Federal Tax Policy in the 1980s, Cambridge, MA: Ballinger Publishing Company, 1983; The Accounting Review, April 1985

Donald R. Ravenscroft, Taxation and Foreign Currency, Cambridge: International Tax Program, The Law School of Harvard University, 1973; Texas International Law Journal, Winter 1975

Philip F. Postlewaite, International Corporate Taxation, Shepard's/McGraw-Hill, 1980; The Journal of the American Taxation Association, Summer 1982

Reprints "Conservatism," reprinted in Garner and Murphy (Eds.) The Nature and Purpose of Accounting, Wadsworth Publishing Company, 1975

"Rules for Domestic International Sales Corporations," U.S. Tax Aspects of Doing Business Abroad reprinted in International Aspects of U.S. Income Taxation, Vol. II, William C. Gifford and Elizabeth A. Owens, eds. Harvard Law School International Tax Program, 1982

Committee Reports Report of the American Taxation Association 1985-86 Committee On TaxResearch Methodology, Journal of the American Taxation Association, Spring 1987

"The Scope of Tax Practice by Certified Public Accountants," American Taxation Association Committee on Scope Tax Practice, American Taxation Association Newsletter, Spring 1982

PRESENTATIONS (Since 1985)

Professional Meetings

"Interest Rate Swaps," Seventh Annual Tax Executives Institute, Houston, Texas, March 14, 1995.

"Foreign Currency Transactions and Hedges," International Tax Institute & University of Southern California International Tax Conference, Los Angeles, California, February 2-3, 1995.

"CFCs and Subpart F Income," Tax Executives Institute on International Taxation, Houston, April 21, 1994.

"Tax Treatment of Forward Exchange Hedging Transactions," International Tax Institute & University of Southern California International Tax Conference, Los Angeles, California, February 3-4, 1994.

"Export Tax Planning for Closely-Held Companies," FSC/DISC Tax Association, Tenth Annual Conference, Pasadena, California, November 8, 1993.

"U.S. International Taxation," Exxon Chemical Worldwide Tax Planning Conference, Brussels, Belgium, September 24-28, 1990

“International Corporate Restructuring,” American Tax Institute International Taxation Conference, Sydney, Australia, September 3-7, 1990.

“International Tax Aspects of Joint Venturing”, ENI, Rome, Italy, October 4, 1988.

“Tax Strategies for Cross Boarder Transactions,” American Tax Institute in Europe, Paris, France, May 10, 1988.

“U.S. Tax Aspects of International Structuring,” International Business Association, Los Angeles, California February 2, 1988.

“International Aspects of the U.S. Corporate Income Tax,” American Tax Institute in Europe, Paris, France, September 5, 1987.

“An Economic Comparison of FSC, Small FSC and IC DISC,” FSC/DISC Association, Los Angeles, California, April 24, 1987.

Academic Meetings

“U.S. Tax Policy and the Location of R&D,” American Accounting Association Annual Meeting, Orlando, Florida, August 14-16, 1995.

“An Investigation of the Relationship between R&D Tax Incentives and Domestic and Foreign Financed R&D,” 18th Annual Congress of the European Accounting Association, Birmingham, United Kingdom, May 10-12, 1995.

“USC Curriculum 2000 Project, California State University Visiting Scholars Program, Sacramento, California, March 10, 1995.

“An Investigation of the Relationship between R&D Tax Incentives and Domestic and Foreign Financed R&D,” Second Bi-Annual Swedish Accounting & Auditing Research Colloquium, Umea Business School, Umea, Sweden, February 24-25, 1995.

“Implementing AECC Recommendations in Tax Courses,” Western Regional AAA Meeting, Portland, Oregon, May 6, 1994.

“USC Curriculum 2000 Project,” Seattle University, March 29, 1994.

“Junior Year Curriculum Overview,” Coopers & Lybrand Year 2000 Visiting Scholars Curriculum Conference, University of Southern California, March 23, 1994.

“Taxes and the Organization of Economic Activities,” American Accounting Association Annual Meeting, August 18, 1987.

“Current Developments in Tax Research,” American Accounting Association Western Regional Meeting, Sacramento, May 2, 1987.

“Research and Development Tax Credit: Some Preliminary Results,” Peat Marwick Tax Research Symposium, Washington, D.C., May 5, 1987.

RESEARCH GRANTS

Industry Sponsored KPMG Peat Marwick Foundation Tax Research Opportunities Grant
CIBEAR Research Grant
Arthur Young Foundation Tax Research Grant
Price Waterhouse Fellowship
American Accounting Association Fellowship

University Sponsored USC School of Business Research Grant
College of Business Academic Development Grant

OTHER ACTIVITIES

Editorial Boards/Reviewer

Editorial Review Board, The International Tax Journal, 1985- present.

Editorial Review Board, Georgia Journal of Accounting, 1985.

Editorial Review Board, The Journal of the American Taxation Association, 1983-84.

Associate Editor for Tax, The Journal of Accounting Education, 1982-85.

Ad Hoc Reviewer, Accounting Horizons, various times.

Ad Hoc Reviewer, Advances in Taxation, various times.

Ad Hoc Reviewer, The Journal of the American Taxation Association, various times.

Ad Hoc Reviewer, Accounting Review, various times.

Offices Held/ Major Committees

1996 Curriculum Evaluation Committee, Federation of Schools of Accounting

1994-95 Tax Policy Oversight Committee, American Taxation Committee

1991-94 International Tax Policy Committee, American Taxation Association
Notable Contributions to Accounting Literature, American Institute of Certified Public Accountants

1990-91 International Tax Policy Committee, American Taxation Association
Notable Contributions to Accounting Literature, American Institute of Certified Public Accountants
Federal Tax Division, American Institute of Certified Public Accountants,

1989-90 Federal Tax Division, American Institute of Certified Public Accountants,

Trustee, American Taxation Association
 Nominations Committee, American Taxation Association
 International Tax Policy Committee, American Taxation Association

1988-89 Trustee, American Taxation Association
 Nominations Committee, American Taxation Association

1987-88 President, American Taxation Association
 Trustee, American Taxation Association
 International Tax Subcommittee, American Institute of Certified Public Accountants Federal Tax Division
 Planning Committee, California Society of Certified Public Accountants, Tax Educators Symposium

1986-87 President-elect, American Taxation Association
 Trustee, American Taxation Association
 International Tax Subcommittee, American Institute of Certified Public Accountants Federal Tax Division

1985-85 Tax Research Methodology Committee, American Taxation Association

1984-85 Vice President, American Taxation Association

1983-84 Task Force on AACSB Tax Accreditation Guidelines, AICPA Federal Tax Committee
 Tax Simplification Committee, American Taxation Association

1981-1983 ATA Doctoral Dissertation Grant Committee, American Taxation Association, Planning Committee, California Society of Certified Public Accountants, Tax Educators Symposium Selection Committee
 Notable Contributions in Accounting Literature, American Accounting Association
 Nominating Committee, American Taxation Association

1980-1982 Scope of Tax Practice Committee, American Taxation Association
 Trustee, American Taxation Association
 Legislative and Regulation Proposals Committee, American Accounting Association

1975-1979 International Taxation Committee, International Accounting Section of American Accounting Association
 International Tax Subcommittee, American Institute of Certified Public Accountants
 Committee to Respond to Legislative Proposals, American Taxation Association
 Planning Committee, University of Texas Law School Tax Institute
 Committee on Federal Taxation, American Accounting Association
 Board of Directors, Pennsylvania State University Tax Institute
 Education Committee, Texas Association of Realtors

Organizer—Seminars

“Research in Taxation,” Symposium funded by Deloitte Haskins & Sells at the University of Southern California, January 1990, 1989, 1988, 1987, and 1986.

Advisory Boards

Seattle University MS Taxation Advisory Board, 1990-91.

Hong Kong University of Science and Technology, 1990-91.

American Tax Institute in Europe, 1985-1992.

Board of Directors, California State Games (amateur athletics), 1988-1995.

Board of Directors, Parkinsons Resource Organization, 1999- 2003

Board of Directors and Treasurer, Arts Manhattan, 2001- present.

Board of Directors and Financial Officer, Richstone Family Center, 2005 to present.