MELANIE JAMES, DBA, CPA

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RESEARCH INTERESTS: Tax

TEACHING INTERESTS: Financial and Tax

TEACHING EXPERIENCE:

Coastal Carolina University, Conway, SC
2015 to Present, Associate Professor of Accounting
August 2011 to 2015, Assistant Professor of Accounting

Courses: CBAD 201 and 202 – Financial & Managerial Accounting I and II
ACCT 331 – Intermediate Accounting II
ACCT 339 – Individual Income Taxation
ACCT 439 – Income Taxation for Business Entities
ACCT 620 – Tax Research and Communication
ACCT 621 – Taxation of C Corps

Tennessee Technological University, Cookeville Tennessee
August 2006 to August 2011, Professor of Accounting
August 2002 – August 2006, Associate Professor of Accounting
August 1998 – August 2002, Assistant Professor of Accounting

Courses: ACCT 1040 - Personal Tax
ACCT 3330 - Federal Taxation I
ACCT 4340 - Tax Management for Entities
ACCT 6310 – Tax Compliance and Strategy
ACCT 3170 – Intermediate Accounting I
ACCT 2110 – Principles of Accounting I
ACCT 3210 – Cost Accounting
ACCT 6010 – Accounting Information for Management Decisions

Marshall University, Huntington, West Virginia
August 1997 to July 1998, Assistant Professor of Accounting
Courses: Principles of Financial Accounting, Intermediate Accounting and Individual Taxation

Mississippi State University, August 1993 to August 1997
Graduate Teaching/Research Assistant
Courses: Principles of Financial Accounting and Intermediate Accounting

Motlow State Community College, Tullahoma, Tennessee
September 1984 to August 1993, Assistant Professor of Accounting
Courses: Principles of Accounting, Cost Accounting, Accounting on the Microcomputer

<u>EDUCATION</u>:

Doctor of Business Administration
Mississippi State University, Starkville, Mississippi
August 2, 1997; Major: Accounting, Minor: Finance

Dissertation: "Valuation of Closely-Held Companies for Estate, Gift and Income Tax Purposes: Evidence of Minority and Lack of Marketability Discounts," Dr. Edward E. Milam, Chair.

Master of Science in Accounting/Information Systems
Middle Tennessee State University, Murfreesboro, Tennessee
August 1985; Major: Accounting, Minor: Information Systems

Bachelor of Science in Business
Murray State University, Murray, Kentucky
Major: Accounting

<u>PUBLICATIONS</u>:

Taxing the Pastor on Pastor Appreciation Day, **Taxation of Exempts,** July/August 2019, pp. 13-18.

Revisiting the Minister's Housing Allowance, **Journal of Taxation**, May 2018, pp. 14-21 (reprinted with permission in **Taxation of Exempts**, July/August 2018 and **Real Estate Taxation**, 3rd Quarter 2018).

Tax Ramifications of Separation and Divorce, **Practical Tax Strategies,** July 2016, pp. 4-10.

When Are Commuting Costs Deductible, **Practical Tax Strategies,** November 2014, pp. 196-201.

Factors Influencing Reduction in Value for Potential Capital Gains Tax, **Practical Tax Strategies**, April 2014, pp. 154-159.

Recent Rulings and Cases (chapter) with Kaye Sheridan, **National Income Tax Workbook**, published annually in October by Land Grant University Tax Education Foundation, Inc., College Station, TX, 2000-2013.

Tax Court Views on Selecting Guideline Companies, **Valuation Strategies**, May/June 2012, pp. 14-19, 40.

IRS Not Limited to Three Years for FPAA, **Journal of Accountancy** (Tax Matters Column), November 2009, pp. 72-73.

PUBLICATIONS – Continued

Reporting Regs Issued for Employer-Owned Life Insurance," **Journal of Accountancy** (Tax Matters Column), March 2009, pp. 80-81.

Medical Residents Not Subject to FICA, **Journal of Accountancy** (Tax Matters Column), January 2009, p. 69.

Valuing Annuities for Federal Tax Purposes, with Deryl Martin, **Valuation Strategies**, July/August 2008, pp. 19-23, 46.

Cook Won't Excuse Estate From Table, **Journal of Accountancy** (Tax Matters Column), June 2008, pp. 95-95.

Ohio Court Turns the Tables on Annuities, **Journal of Accountancy** (Tax Matters Column)**,** January 2008, p. 74.

The Effect of Subsequent Events on Valuation, **Valuation Strategies**, July/August 2005, pp. 22-27.

Divorce and Taxes: IRAs and Options, with Larry Maples, **Investment Advisor**, March 2005, pp. 107-109.

Divorce and Taxes: Alimony and Pensions, with Larry Maples, **Investment Advisor**, February 2005, pp. 97099.

Tax Lessons From Divorce-Related Developments, with Larry Maples, **CPA Journal**, September 2004, pp. 40-44.

IRS Reversal on Stock Options and Divorce, with Larry Maples, **The Tax Adviser**, October 2002, pp. 626-628.

The Timing of Section 1033 Elections, with Larry Maples, **Journal of Accountancy**, September 2002, pp. 91-93.

Use of the Capital Asset Pricing Model for Valuing Closely Held Companies, with Ed Duett, **Valuation Strategies**, July/August 2002, pp. 12-17, 45.

Recovering Computer Software Costs: Where Are We? with Larry Maples, **CPA Journal**, April 2002, pp. 46-51.

Employment Benefits and Divorce: Who Pays the Tax? with Larry Maples, **Journal of Accountancy**, February 2002, pp. 40-43.

How to Scale the Deduction Barriers, with Larry Maples, **Journal of Accountancy***,* November 2000, pp. 69-76.

PUBLICATIONS – Continued

Website Development Costs, with Larry Maples, **The Tax Adviser**, May 2000, pp. 302-304.

Tax Implications of a Change in Marketing Strategy, with Larry Maples, **TAXES**, April 2000, pp. 38-42.

The Valuation Discount for Potential Capital Gains Tax, **National Public Accountant**, July 1999, pp. 30-34.

When Should Advertising Be Capitalized? with Larry Maples, **Journal of Accountancy**, May 1999, pp. 49-54.

Filing and Accounting for Your Brand, with Larry Maples, **Journal of Accountancy**, May 1999, p. 45.

Valuations of Closely-Held Businesses and the Tax Court: Are the Discount Percentages Changing? with Edward E. Milam, **TAXES**, September 1997, pp. 512-520.

PRESENTATIONS:

"Federal Tax Update" presentation for South Carolina Tax Council, October 25, 2016.

"*Alternative Minimum Tax and Capital Gains/Losses*" presentation for the South Carolina Tax Council, June 24, 2013.

"Highlights of the 2012 American Taxpayer Relief Act" presentation for the Financial Planning Association of South Carolina, February 6, 2013.

"Early Retirement and the Return to Social Security," with Deryl Martin, Southwestern Finance Association Annual Conference, Houston, TX, March 7, 2008.

"*The Analysis of Buydowns*," with Deryl Martin, presented at the annual Financial Education Association Meeting in San Antonio, TX, April 6-7, 2006.

"*Mortgage Decision Analysis*" with Deryl Martin, Southwestern Finance Association, Oklahoma City, OK, March 2006.

"Determinants of the Minority Interest Discount in the Valuation of Closely Held Interests for Tax Purposes," Southeast AAA Meeting, Savannah, GA, April 7, 2000.

"Determinants of the Marketability Discount in the Valuation of Closely Held Interests for Tax Purposes," with Edward E. Milam and Frances M. McNair, Southeast AAA Meeting, Atlanta, GA, April 9, 1999.

PRESENTATIONS - Continued

"*Discounts Allowed by the Tax Court for Minority Interest and Marketability: 1935-1990,"* with Edward E. Milam, Southeast AAA Meeting, Nashville, TN, April 25, 1997.

HONORS AND RECOGNITIONS:

2019 Wall College Colonel Lindsey V. Vereen Endowed Business Professor
2015 CCU Beta Alpha Psi Professor of the Year
2008 TTU College of Business Award for Excellence in Teaching
2005 TTU College of Business Award for Excellence in Service
2002 TTU College of Business Award for Excellence in Overall Performance.
2000 Professional Woman of the Year by Cookeville Business and Professional Women's Club

ACTIVITIES:

CPA, State of South Carolina, active license since 2014
CPA, State of Tennessee, active license since 1986
American Institute of CPAs, member
South Carolina Association of CPAs (SCACPA)
Tennessee Society of CPAs (TSCPA), member
Member of Wall College Promotion and Tenure Committee, 2015 to present
Chair, Tax Professor Search Committee, 2018-2019
Member, Accounting Instructor Search Committee, 2018-2019
Member, Graduate Programs Manager Search Committee, Spring 2018
CCU's Bridges Editorial Review Board (Student Research Publication) (2012-18)
Member of Wall College Faculty Policy Committee, 2015-2018
Member of CCU's MAcc Committee, 2011 to present
Wall College Professor Awards Committee, 2016-2018
Member of CCU's MBA Committee, 2012-2014
CCU Finance Search Committee, 2016
CCU Accounting Search Committees (Tax and Financial), 2012-2014
Member of CCU's SACs Reporting Committee, 2014-2015
Member of CCU's Wall Fellows Committee, 2014-2015
Member of CCU's Wall Center for Excellence Committee, 2014-2015
Business Valuation, Forensic and Litigation Services Committee, TSCPA, 2005-08
Scholarship Committee, TSCPA, 1998-2002, 2008, 2010
American Taxation Association Regional Meeting Committee, 1999-00
AACSB Strategic Planning Committee, 2004-2005
Faculty Advisor, TTU Beta Alpha Psi, 2005-2006
Faculty Advisor, TTU Accounting Club, 2004-2005
Member of TTU Faculty Senate, 2004-2007
Member of TTU Administrative Council, 2004-2007
Member of TTU College of Business Advisory Council, 2003-2006
College of Business Curriculum Committee, Chair, 2000-2002, Member 2008-2010
College of Business Student Academic Misconduct Committee, 2007-2010

ACTIVITIES – Continued

Member of Beta Alpha Psi
Member of Beta Gamma Sigma

OTHER WORK EXPERIENCE:

Staff Accountant in tax, Various CPA firms in Tennessee and Kentucky
Cost Accountant for manufacturing subsidiary of Hinkle Contracting Corporation, Paris, KY