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EDUCATION

Capital University Law School: LLM in Taxation, May 2010
The Ohio State University Moritz College of Law: Juris Doctor, 2007
University of Dayton: Masters in Business, Accounting Concentration, 2003
University of Dayton: Bachelor of Science, Accounting and Finance, 2003

CERTIFICATIONS

Certified Public Accountant (2004)
Attorney at Law, Licensed in Ohio (2007); Inactive 2011

SPONSORED RESEARCH

Street, D., N. Albu, C. Albu, and S. Webber. 2019. "Edinburgh Group SMP of the Future": Edinburgh Group. Available at:
http://www.edinburghgroup.org/media/7266/edinburgh_group_report_smp_of_the_future_in_a_changing_world_2019.pdf

Webber, S. and D. Street. 2018. IFAC Global Small and Medium-Sized Practice Survey: 2018 Results. New York, NY: International Federation of Accountants. Press release available at: <https://www.ifac.org/news-events/2018-10/new-global-survey-reveals-digital-transformation-talent-management-key-growth>

Webber, S. and D. Street. 2017. "IFAC Global Small and Medium-Sized Practice Survey: 2016 Results" New York, NY: International Federation of Accountants. Available at: <https://www.ifac.org/publications-resources/2016-ifac-global-smp-survey-report-summary>

Webber, S. and D. Street. 2016. "IFAC Global Small and Medium-Sized Practice Survey: 2015 Results" New York, NY: International Federation of Accountants. Available at: <http://www.ifac.org/publications-resources/ifac-global-smp-survey-2015-results>

Street, D. and S. Webber. 2016. "European SMP 2015 Survey" Brussels, Belgium: Federation of European Accountants. Available at: <http://www.fee.be/library/list/44-sme-smp/1603-european-sme-survey-2015.html>

PUBLICATIONS

Cook, J.K. and Webber, S. "'Cohan Rule' Estimates: A Useful Tool if Properly Used," *The CPA Journal*, (Oct.-Nov 2021).

Mittendorf, B. and Webber, S. "The NRA Declares Bankruptcy: 5 Key Questions Answered". *The Conversation*. Retrieved 2021-1-22. <https://theconversation.com/the-nra-declares-bankruptcy-5-questions-answered-153423>

Ramamoorti, S., Webber, S, and Khalil, M. "Fraudsters are Exploiting Blockchains and Digital Currencies". *Fraud Magazine*. May/June 2020, 50-56.

Webber, S. and Archambeault, D. "Curious Kids: What is a Whistleblower?" *The Conversation*. Retrieved 2019-11-5. (<https://theconversation.com/curious-kids-what-is-a-whistleblower-125938>)

Webber, S. and Archambeault, D. "Why a college admissions racket would funnel bribes through a fake charity," *The Conversation*. Retrieved 2019-3-15. (<http://theconversation.com/why-a-college-admissions-racket-would-funnel-bribes-through-a-fake-charity-113603>)

Archambeault, D. and S. Webber "Fraud Survival in Nonprofit Organizations: Empirical Evidence," *Nonprofit Management & Leadership*, Fall 2018 Vol. 29 No. 1, 29-46.

Webber, S. and Archambeault, D. "Fraud Can Scuttle Nonprofits But Bigger and Older Ones Fare Better," *The Conversation*. Retrieved 2018-10-05. (<https://theconversation.com/fraud-can-scuttle-nonprofits-but-the-bigger-and-older-ones-fare-better-101018>)

Cook, John K., Easterday, K.E., and S. Webber "Hobby or Business? Insights into the §183 Nine-Factor Test and Taxpayer Representation." *The ATA Journal of Legal Tax Research*: Fall 2017, Vol. 15, No. 1, pp. 19-47

Cook, J.K. and Webber, S. "40 Years of Losses, but Still Motivated to Profit," *The CPA Journal*, 35-43 (April 2016).

Archambeault, D., Webber, S, and Greenlee, J. "Fraud and Corruption in Nonprofit Entities: A Summary of Press Reports 2008-2011," *Nonprofit and Voluntary Sector Quarterly*, Vol. 44(6) 1194-1224 (2015).

Webber, S. and Archambeault, D. "Whistleblowing: Not So Simple for Accountants," *The CPA Journal*, 62-68 (August 2015).

Archambeault, D. and Webber, S. "Whistleblowing 101," *The CPA Journal*, 60-64 (July 2015).

Davis-Nozemack, K. and Webber, S. "Lost Opportunities: The Underuse of Tax Whistleblowers," *Administrative Law Review*, Vol. 67, No. 2, 321-367 (2015).

Cook, J.K. and Webber, S. "Documenting Non-Cash Charitable Contributions: No Second Chances," *The CPA Journal*, 40-44 (May 2014).

Webber, S., Nichols, N.B., Street, Donna L., and Cereola, S. "Non-GAAP Adjustments to Net Income Appearing in the Earnings Releases of the S&P 100: An analysis of Frequency of Occurrence, Materiality and Rationale." *Research in Accounting Regulation*. Vol. 25, Issue 2. 236-251 (Nov. 2013).

Webber, S. and Greenlee, J. "Should Religious Organizations Worry about IRS Audits?" *The Exempt Organization Tax Review*, Vol. 72, No. 3. (Sept. 2013).

Webber, S. and Davis-Nozemack, K. "NOL Poison Pills: Using Corporate Law for Tax Purposes." *117 Journal of Taxation*. 312-318 (Dec. 2012).

Davis-Nozemack, K. and Webber, S. "Paying the IRS Whistleblower: A Critical Analysis of Collected Proceeds," *32 Virginia Tax Review*. 78-132 (2012).

Cook, J.K. and Webber, S. "The Charitable Contribution of a Home: A Deduction up in Smoke?" *The CPA Journal*, 38-42 (May 2012).

Webber, S. "Don't Burst the Bubble: An Analysis of the First-Time Homebuyer Credit and Its Use as an Economic Policy Tool." *45 John Marshall Law Review*, 23-50 (2011).

Westendorf, S. "Compensation through Ownership: The Use of the ESOP in Entrepreneurial Ventures," *1 Entrepreneurial Business Law Journal*, 195 (2006).

PRESENTATIONS

"Hobby vs Business? Insights into the Sec. 183 Nine-Factor Test and Taxpayer Representation", invited Research Presentation. Wright State University. December 3, 2021.

Interpreting Tax: How Technology Brings Concepts to Life (International Presentation with Blue J Legal, Invited Panelist, December 1, 2021).

Law and Society 2021 Annual Virtual Conference, Tax Evasion and Whistleblowing Panel, *"No Appeal for You: Reforming Access to Appeals for Tax Whistleblowers,"* May 27, 2021.

Academy of Legal Studies in Business 2020 Annual Virtual Conference, "Rethinking Legal Remedies for Tax Whistleblowers," August 5, 2020.

Association for Research on Nonprofits and Voluntary Action 2019 Annual Conference, San Diego, CA, *"The 'New' IRS 990 Ten Years Later: An Evaluation,"* November 23, 2019.

Academy of Legal Studies in Business 2018 Annual Conference, Portland, Oregon, Research Presentation, *"Captive Insurance Companies: An analysis of Avrahami v. Commissioner,"* August 13, 2018.

Dayton Bar Association. Dayton, OH "New Tax Legislation for Sexual Harassment and Sexual Abuse Claims – Implications in Employment Settlements " May 8, 2018.

Dayton Area Chamber of Commerce. Dayton, OH, "The Strategy of an Employee Stock Ownership Plan" February 14, 2018.

Academy of Legal Studies in Business 2016 Annual Conference, San Juan, Puerto Rico, Research Presentation, *"Judicial Interpretation of Hobby versus Business Activities: An Analysis of Treasury Regulation §1.183-1(b) from 2005 to 2015,"* August 10, 2016.

Academy of Legal Studies in Business 2015 Annual Conference, Philadelphia, Pennsylvania, Research Presentation, *"The Wait is Over? Using Unreasonable Delay as a Determination in Tax Court,"* August 7, 2015.

American Taxation Association 2015 Mid-Year Meeting, Washington, D.C., Paper Presentation, "Whistleblower Determinations as a Ticket in to Tax Court," February 28, 2015.

American Business Law Journal 2012 Invited Scholars Colloquium, Kansas City, Missouri *"The Tainted Whistleblower Dilemma,"* August 8, 2012

Academy of Legal Studies in Business 2012 Annual Conference, Kansas City, Missouri, Research Presentation, *“Earned Income Tax Credit Alternatives: A Comparative Look at Developed Nations’ Response to Working Poor Assistance,”* August 10, 2012.

American Accounting Association 2012 Conference on Teaching and Learning in Accounting, Washington D.C., Craft of Teaching Panel, *“Breaking Down the Asynchronous Barrier: Tips to a Successful Short-Term Online Course Format,”* August 4, 2012.

Association for Research on Nonprofits and Voluntary Action 2011 Annual Conference, Toronto, Canada, Research Presentation, *“IRS Audits of Religious Organizations: Is Anyone Watching the Money?”* November 17, 2011.

Dayton Association of Tax Professionals, Dayton, Ohio, CPE Course, *“Burning Down the House,”* November 7, 2011.

Critical Perspectives in Tax Policy Conference, Emory University School of Law, Atlanta, Georgia, Research Presentation, *“Earned Income Tax Credit Alternatives: A Comparative Look at Developed Nations’ Response to Working Poor Assistance,”* September 17, 2011.

Academy of Legal Studies in Business 2011 Annual Conference, New Orleans, Louisiana, Research Presentation, *“Don’t Burst the Bubble: An Analysis of the First-Time Homebuyer Credit and its Use as an Economic Policy Tool,”* August 10, 2011

RESEARCH IN PROGRESS

Advising Taxpayers to Ensure Business Activity Classification, Under Review at the CPA Journal (December 2021).

Bartering Transactions: Is a Trade Taxable?, Under Review at Strategic Finance (November 2021).

No Appeal for You: Reforming Appeals for Tax Whistleblowers, Under Review at The Tax Lawyer (December 2021).

Captive Insurance Companies: An analysis of Avrahami v. Commissioner, Research in Progress

The ‘New’ IRS 990 Ten Years Later: An Evaluation, Research in Progress

TEACHING EXPERIENCE

University of Dayton

Associate Professor (2017- Present)
 Assistant Professor (2011 – 2017)
 Lecturer (2010-2011)
 Adjunct Professor (2008-2010)
 MBA 5th Year Accounting Advisor (2014- 2016)
 MPAcc Faculty Advisor (2017-2021)

Teaching Interests: Individual Taxation, Corporate Taxation, Managerial Accounting, and Business Law.

EDITORIAL EXPERIENCE

<i>CPA Voice</i>	Editorial Advisory Board 2013- 2015
<i>American Business Law Journal</i>	Ad Hoc Reviewer- 2012- Present
<i>Journal of Legal Tax Research</i>	Ad Hoc Reviewer- 2012- Present
<i>Nonprofit and Voluntary Sector Quarterly</i>	Ad Hoc Reviewer- 2016- Present

PROFESSIONAL SERVICE

American Taxation Association

Legal Research Committee Member 2012-2013; 2013- 2016
 Concerns of New Faculty Committee 2011-2012
 Tax Policy Committee, Exempt Organizations Sub-Committee Volunteer

Volunteer Income Tax Assistance (VITA)- University of Dayton Coordinator- 2010 to present

UNIVERSITY SERVICE

Executive Committee of the Academic Senate (2021-present)
 University Executive Leadership Counsel (2021- present)
 Chair, MPAcc Committee (2019- present)
 SBA Graduate Committee Member (2021- present)
 Department of Accounting, Assurance of Learning Chair (2019- present)
 Co-chair, Aligning Cost with Scale of Academic Enterprise, Committee for Sustainable Institutional Transformation (CSIT) (2021- present)

University of Dayton Human Resources Advisory Council (2021-present)
Higher Learning Commission -University Report Team Member
University Promotion and Tenure Committee Member (2018-2021) and Chair 2020-2021.

Previous University Service

University Benefits Working Group, Spring 2020.
University of Dayton, Voluntary Income Tax Assistance Program Faculty Coordinator
University of Dayton, Graduation Marshal 2012-2017
University of Dayton, Tax Team Coach 2008- 2015
Academic Senate
SBA Undergraduate Committee Member and Chair
Travel and Entertainment Policy Working Group
University Promotion and Tenure Policy Task Force

COMMUNITY SERVICE

House of Bread, Dayton, Ohio
Treasurer, June 2010- 2013
Board of Directors, January 2010 - 2013
Finance Committee, November 2009- 2013

Habitat for Humanity Volunteer
Dress for Success Clothing Drive Organizer
Holy Angels SAY and CYO Soccer Coach
CYO Volleyball Coach
CYO Basketball Coach
Founder and Coach- Holy Angels Stock Market Team

HONORS & AWARDS

University of Dayton
Beta Gamma Sigma Business Honorary
Beta Alpha Psi Accounting Honorary, President, 2002

The Ohio State University Moritz College of Law
Business Law Society, President, 2005
Mediation Competition Finalist and Regional Qualifier

Capital University Law School
Graduate Tax Merit Scholarship

CONTINUING PROFESSIONAL EDUCATION

EY Foundation 2021 Tax Educators' Symposium, November 2021, Virtual Conference

EY Foundation 2020 Tax Educators' Symposium, November 2020, Virtual Conference

EY Foundation 2019 Tax Educators' Symposium, November 2019, Washington, D.C.

PwC Analytics & Automation Academy for Faculty, May 2019, San Francisco, CA.

EY Foundation 2018 Tax Educators' Symposium, October 2018, Washington, D.C.

EY Foundation 2017 Tax Educators' Symposium, October 2017, Washington, D.C.

EY Foundation 2016 Tax Educators' Symposium, October 2016, Washington, D.C.

American Taxation Association 2015 Mid-Year Meeting, February 2015, Washington, D.C.

American Taxation Association 2014 Mid-Year Meeting, February 2014, San Antonio, TX.

American Accounting Association Annual Conference on Teaching and Learning in Accounting, August 2012, Washington D.C.

American Accounting Association Annual Conference, August 2011, Denver, Colorado

American Accounting Association Annual Conference, Ethics Boot Camp, August 2011, Denver, Colorado

American Taxation Association- Mid-Year Meeting, March 2011, Washington, D.C.

National Law Foundation, Ohio Legal Ethics Seminar December 2010, Online

Preparation and Filing of the Federal Estate and Gift Tax Returns and Ohio State Tax Return Seminar, May 2010, Dayton, Ohio

Accounting and Auditing Update and Review, August 2009, Cincinnati, Ohio

Sole Practitioner & Small Practice - State and Federal Tax Update, January 22, 2009, Dayton, Ohio

Sole Practitioner & Small Practice-Ethics: Most Common Problems, August 28, 2008, Dayton, Ohio

Accounting and Auditing Update and Review, August 7, 2008, Cincinnati, Ohio

Professional Issues Updates, Ohio Society of CPAs, May 28, 2008, Dayton, Ohio

Sole Practitioner & Small Practice –Current Tax Issues, May 15, 2008, Dayton, Ohio

Cleveland Bar Association Tax Institute, November 1 & 2, 2007, Cleveland, Ohio

MEMBERSHIPS

American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

American Accounting Association

American Accounting Association-Taxation Section

Academy of Legal Studies in Business

International Association for Accounting Education & Research