

David Randall Jenkins, Ph.D.
Curriculum Vitae

Education

Doctor of Philosophy; University of Arizona; Tucson, Arizona; 1981; Major- Accounting, Minor-Finance; Dissertation: *The Incremental Information Content of the Annual Report to Shareholders and the 10-K.*

Master of Accounting; University of Arizona; Tucson, Arizona; 1977; Major-Taxation.

Bachelor of Science (With High Distinction); University of Arizona; Tucson, Arizona; 1975; Major–Accounting; Honorary Scholastic Fraternities: Beta Alpha Psi (Accounting) and Beta Gamma Sigma (Business).

Publications

D. R. Jenkins, “The ESOP Flush,” *Journal of Pension Planning & Compliance*, 44(1), Spring 2018, forthcoming.

D. R. Jenkins, “Structuring the Closely-Held Enterprise for Dynamic Growth,” *Journal of Taxation of Investments*, 35(3), Spring 2018, pp. 33-62.

D. R. Jenkins, “Social Choice Theory Implications for Management Company ESOP Structures,” *Employee Benefit Plan Review*, 72(5), February 2018, pp. 5-14.

D. R. Jenkins, “A Note on the Noncorporate Lessor Activity Conclusive Presumption,” *Journal of Taxation*, 128(2), February 2018, pp. 36-38.

D. R. Jenkins, “Why Section 179(b)(3)(A)’s Business Income Limitation Does Not Apply to Partnerships and S Corporations,” *The Contemporary Tax Journal*, 7(1), Article 3, Winter 2018, pp. 1-31.

D. R. Jenkins, “State Erroneous Income Tax Prepayment Credits and Non-Rebate Refund Errors,” *Journal of State Taxation*, 35(4), Fall 2017, pp. 19-28, 43-44.

D. R. Jenkins, “Contract Harvesting and Treasury’s Farming Business Definition Executive Fiat,” *Drake Journal of Agricultural Law*, 22(2), Summer 2017, pp. 189-210.

D. R. Jenkins, “Untrapping the Self-Rental Trap,” *The Real Estate Finance Journal* (Thomson Reuters), Summer 2017, pp. 44-50.

D. R. Jenkins, “Defensive Tax Return Disclosures,” *The Real Estate Finance Journal* (Thomson Reuters), Summer 2017, pp. 32-43.

- D. R. Jenkins, "Treasury's Passive Activity Interest Abuse of Power," *Journal of Taxation of Investments*, 34(3), Spring 2017, pp. 51-69.
- D. R. Jenkins, "How to Write a Tax Advisory Opinion Letter," *Real Estate Finance Journal* (Thomson Reuters), Winter/Spring 2017, pp. 48-66.
- D. R. Jenkins, "Management Company ESOP Structures, the Transfer for Value Doctrine, and the 3-Year Pull-Back Rule," *Employee Benefit Plan Review*, 71(9), March/April 2017, pp. 11-17.
- D. R. Jenkins, "Section 469(c)(7) Procedure, Practice, and Regulatory Implications," *Journal of Taxation*, 125(6), December 2016, pp. 270-278.
- D. R. Jenkins, "Section 469 Activity and Participation Conclusive Presumptions," *Journal of Taxation*, 125(4), October 2016, pp. 168-179.
- D. R. Jenkins, "Policy Compliant Retirement Plan Real Estate Financing Structures," *The Real Estate Finance Journal* (Thomson Reuters), Fall/Winter 2016, pp. 58-90.
- D. R. Jenkins, "Management Company ESOP Structures and the Insurable Interest Doctrine," *Employee Benefit Plan Review*, 71(5), November 2016, pp. 5-12.
- D. R. Jenkins, "Section 409(p)'s Economically Substantive Succession Planning Policy Implications," *Employee Benefit Plan Review*, 71(4), October 2016, pp. 24-28.
- D. R. Jenkins, "Retirement Plan Nontraditional Asset Valuation Appraiser Liability Exposures," *Employee Relations Law Journal*, 42(3), Winter 2016, pp. 33-43.
- D. R. Jenkins, "Resolving the Passive Custodian Paradox," *Journal of Pension Planning & Compliance*, 42(3), Fall 2016, pp.21-44.
- D. R. Jenkins, "The Problem with *Cherwenka*," *Pratt's Journal of Bankruptcy Law*, 12(5), July/August 2016, pp. 245-67.
- D. R. Jenkins, "Got Your Assets Covered?," *Journal of Pension Planning & Compliance*, 42(2), Summer 2016, pp. 1-25.
- D. R. Jenkins, "Arizona's Transaction Privilege Tax Executive Fiat," *Journal of State Taxation*, 34(2), Spring 2016, pp. 33-39.
- D. R. Jenkins, "Changing ERISA's Disqualified Person Criterion," *Employee Benefit Plan Review*, 70(9), March 2016, pp. 14-18.
- D. R. Jenkins, "Building Prohibited Transaction Chinese Walls for Retirement Plan Investment Structures," *Journal of Taxation*, 123(5), November 2015, pp. 218-30.

- D. R. Jenkins, "Problematic Self-Directed Retirement Plan Activities," *Journal of Pension Planning & Compliance*, 41(4), Winter 2016, pp. 65-88.
- D. R. Jenkins, "Management and Investment Risk Diversification Indices," *Employee Benefit Plan Review*, 70(4), October 2015 pp. 26-35.
- D. R. Jenkins, "Simple Substantial Economic Effect Regulatory Compliance," *The EA Journal*, 33(5), September/October 2015, pp. 14-19.
- D. R. Jenkins, "Section 4975(e)(2)(G) Management and Investment Risk Diversification Standards," *Journal of Taxation of Investments*, 32(4), Summer 2015, pp. 59-77.
- D. R. Jenkins, "Why Section 530 of the Revenue Act of 1978 Applies to the States," *The Contemporary Tax Journal*, 4(1), Fall 2014, pp. 9-20.
- D. R. Jenkins, "Ordered Conflict Resolution," *Revue Éthique et Économique*, 7(1), 2010.
- D. R. Jenkins, "Ordered Model Processes, Reference Declaration and the Economic Organization: Implications for a Balanced Scorecard Contextual Framework," *Revue Éthique et Économique*, 5(1), 2007.
- D. W. Vickrey, T. W. Foster III, and D. R. Jenkins, "The Incremental Information Content of the Annual Report," *Accounting and Business Research*, Spring 1986, pp. 15-21.
- D. W. Vickrey, T. W. Foster III, and D. R. Jenkins, "Additional Evidence on the Incremental Information Content of the 10-K," *Journal of Business, Finance and Accounting*, Spring 1983, pp. 57-66.

Presented Papers and Conferences

- D. R. Jenkins, "Ethics in ERISA Policy Compliance and the Supreme Court's Historic Exercise of Supervisory Powers Jurisdiction," Internal Revenue Service Great Lakes Region TE/GE Council (Tax-Exempt and Governmental Entities), Chicago, Illinois, October 21, 2016.
- D. R. Jenkins, "Section 4975 Impounded Risk Diversification Policy Requirements, the Plan Asset Rule, and Prohibited Transaction Chinese Walls," Internal Revenue Service Great Lakes Region TE/GE Council (Tax-Exempt and Governmental Entities), Chicago, Illinois, April 22, 2016.
- D. R. Jenkins, "Real Estate Dealer Status," University of Arizona, Masters in Tax Program, November 2015.
- D. R. Jenkins, "*Dura* Disaggregation and Rule 201 Standards: A Primer for Forensic Accountants," University of Arizona, Masters in Tax Program, September 2014.

D. R. Jenkins, "Ordered Conflict Resolution," Southern Economic Association, 2006 National Meeting, Charlotte, South Carolina.

Working Papers and Treatises

D. R. Jenkins, "Internal Revenue Service Acknowledges Involvement in Jenkins Related Judicial Martial Law Activities," IRS Office of Appeals Briefs and Decisions, August 2015., available at:
https://www.academia.edu/15224854/Internal_Revenue_Service_Acknowledges_Involvement_in_Jenkins_Related_Judicial_Martial_Law_Activities

D. R. Jenkins, "Axiomatic Social Choice Theory," 2014, *Unpublished Manuscript*, currently available at:
https://www.academia.edu/8126927/Axiomatic_Social_Choice_Theory.

D. R. Jenkins, "Managerial Accounting Theory," 2015, *Unpublished Manuscript*, currently available at:
https://www.academia.edu/12753332/Managerial_Accounting_Theory.

D. R. Jenkins, *Judicial Martial Law*, Tucson 2010, 657 pp, *Unpublished Manuscript*, currently available at: https://www.academia.edu/12730778/Judicial_Martial_Law.

D. R. Jenkins, S. J. Modellmog, R. B. Slansky, *Post-TEFRA Holding Company Strategies* (JNC Business Planning Services Corporation, Tucson: 1982), currently available at: https://www.academia.edu/12753935/Post-TEFRA_Holding_Company_Strategies.

Internal Revenue Service Approved e-File Provider

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Internal Revenue Service Approved Provider Continuing Education Courses

The provider is Algorithm LLC (Internal Revenue Service Provider No. RDAWB, which is wholly owned by David Randall Jenkins, Ph.D.) David Randall Jenkins, Ph.D. is the responsible official. Current IRS self-study and online courses which have IRS program numbers include:

D. R. Jenkins, "Problematic Self-Directed Retirement Plan Activities," IRS Program Number RDAWB-Q-00012-16-S.

- D. R. Jenkins, "Prohibited Transaction Chinese Walls," IRS Program Number RDAWB-Q-00011-15-S.
- D. R. Jenkins, "Management and Investment Risk Diversification Indices," IRS Program Number RDAWB-Q-00010-15-S.
- D. R. Jenkins, "Simple Substantial Economic Effect Regulatory Compliance," IRS Program Number RDAWB-T-00002-15-S.
- D. R. Jenkins, "Simple Substantial Economic Effect Regulatory Compliance," IRS Program Number RDAWB-T-00004-15-O.
- D. R. Jenkins, "Retirement Plan Management and Investment Risk Diversification Standards," IRS Program Number RDAWB-Q-00009-15-S.
- D. R. Jenkins, "Retirement Plan Management and Investment Risk Diversification Standards," IRS Program Number RDAWB-Q-00005-15-O.
- D. R. Jenkins, "Management and Investment Risk Diversification Indices," IRS Program Number RDAWB-Q-00006-15-O.
- D. R. Jenkins, "Prohibited Transaction Chinese Walls," IRS Program Number RDAWB- Q-00007-15-O.
- D. R. Jenkins, "Problematic Self-Directed Retirement Plan Activities," IRS Program Number RDAWB-Q-00008-15-O.

Academic Experience

Adjunct Online Professor, Graduate Managerial Accounting, Texas A&M University-Commerce, Spring 2011

Adjunct Online Professor, Graduate International Accounting, Argosy University, Spring 2009

Instructor, Accounting & Business Management Certificate; Self-Employed; March 2008-Present. (Electronic Teaching Facility: Blackboard.)

Adjunct Lecturer, University of Arizona, South; Wayne Lanning, Dean of Academic Affairs; Curriculum: Enterprise Trade and Business Control Systems; Undergraduate Course; Spring 2006. (Electronic Teaching Facility: D2L.)

Visiting Assistant Professor; University of Arizona, Tucson, Arizona; Russell M. Barefield, Department Head; Curriculum: Financial Accounting and Tax Graduate and Undergraduate Courses; 1981-1982.

Assistant Professor; DePaul University, Chicago, Illinois; Belverd E. Needles, Department Head; Curriculum: Financial Accounting and Tax Graduate and Undergraduate Courses; 1979-1981.

Graduate Associate/Assistant; University of Arizona, Tucson, Arizona; Russell M. Barefield and William Barrett, Department Heads; Curriculum: Financial Accounting and Tax Undergraduate Courses; 1975-1979.

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