

ROBERT D. PROBASCO

Texas A&M University School of Law

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ACADEMIC EXPERIENCE

Texas A&M University School of Law

- Senior Lecturer, September 2020 – current
- Clinic Director, November 2016 – current

Courses taught: Tax Dispute Resolution Clinic; Federal Tax Practice & Procedure

SMU Dedman School of Law

- Adjunct Professor, Tax LLM Program

Courses taught: Federal Tax Procedure (Fall 2016), Tax Accounting (Fall 2014, Fall 2015)

UNT Dallas College of Law

- Adjunct Professor

Course taught: Principles of Accounting and Finance for Lawyers (Summer 2015, Fall 2016)

EDUCATION

University of Virginia School of Law, J.D., 2000

- *Virginia Law Review*, Managing Board & Articles Editor
- Order of the Coif
- Edwin S. Cohen Tax Prize, for scholarship in tax courses

Iowa State University, B.S. with honors, Industrial Administration (accounting), 1974

ACADEMIC PUBLICATIONS & BOOK CHAPTERS

- *Understanding Interest on Overpayments and Underpayments*, in EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS (Am. Bar Ass'n, 9th ed.) (submitted)
- *Interest on Tax – A Conceptual Framework from The “Use-of-Money” Cases* (in progress)
- *Interest on Tax – Applying The “Use-of-Money” Concepts to Other Issues* (in progress)
- *Jurisdiction for Overpayment Interest Suits* (in progress)

- *Understanding Interest on Overpayments and Underpayments*, in EFFECTIVELY REPRESENTING YOUR CLIENT BEFORE THE IRS (Am. Bar Ass'n, 8th ed.) (June 21, 2021)
- *Indian Tribes, Civil Rights, and Federal Courts*, 7 Tex. Wesleyan L. Rev. 119 (2001)
- *Prosecuting Conduit Campaign Contributions — Hard Time for Soft Money*. 42 S. Tex. L. Rev. 841 (2001)

OTHER PUBLICATIONS

- *Tax Pro Bono Is Easier Than You Think: Virtual Settlement Days and Tax Court Trial Sessions*, ABA Tax Times, August 2020
- *Loving: Who Can The IRS Regulate?*, Law360.com, December 2013
- *How STARS Cases Apply Economic Substance Doctrine* (with Lee Meyercord), Law360.com, November 2013
- *IRS Gets Too Much Time To Go After Transferred Assets* (with Paul Yin), Law360.com, November 2013
- *Tax Court Finds STARS Transaction Lacks Economic Substance* (with Lee Meyercord), Texas Tax Lawyer, Spring 2013
- *Navigating TEFRA Partnership Audits in Multi-Tiered Entity Structures* (with Mary McNulty and Lee Meyercord), Business Entities, January/February 2013
- *TEFRA-Partnership Refunds: Five Steps to Protect a Partner's Rights* (with Mary McNulty and Carla Crapster), Business Entities, January/February 2011
- *Much Uncertainty About Uncertain Tax Positions*, Texas Tax Lawyer, May 2010
- *Surviving IRS Examination and Appeals* (with Emily Parker), Corporate Counsel Review, November 2006
- *Computing Interest on Overpayments and Underpayments: How Difficult Can It Be? Very!* (with Mary McNulty, David Boucher, and Joseph Incorvaia), 102 Journal of Taxation 273, May 2005
- *Tax Shelter Disclosure and Penalties: New Requirements, New Exposures* (with Mary McNulty), Journal of Taxation and Regulation of Financial Institutions, January/February 2005

PRESENTATIONS

- *What a Relief! A PBTC-Focused Guide to Penalty Relief* (panelist), ABA Section of Taxation, October 2023
- *IRS Penalty Process and Practice* (panelist), Center for Taxpayer Rights – Tax Chat, August 2023
- *Litigating CDP Issues in Tax Court* (panelist), Beverly Hills Bar Association webinar, July 2023
- *Offers in Compromise* (panelist), Center for Taxpayer Rights – Summer Tax Procedure series, July 2023
- *Choosing a Tax Professional*, Texas A&M University School of Law webinar, January 2023

- *Best Practices in Collaboration* (panelist), First Annual LITC/VITA Collaboration Summit, January 2023
- *Ethics in Tax Practice*, International Tax Symposium, State Bar of Texas Tax Section, November 2022
- “*Pleading*” *For Better Petitions and Answers in Tax Court* (panelist), ABA Section of Taxation, May 2022
- *Foundational Audit Principles and Applicable Taxpayer Rights* (panelist), 5th International Conference on Taxpayer Rights (Athens), May 2021
- *Meeting Ethical Obligations in a Virtual Environment* (panelist), IRS Annual Grantee Conference, December 2020
- *Individual Incentives Under the CARES Act: What’s In It For Me?* (panelist), Texas A&M University School of Law webinar, April 2020
- *Nuts & Bolts of Collections Part VI: Collection Due Process* (panelist), ABA Section of Taxation webinar, February 2020
- *Earned Income Tax Credit (EITC) Issues* (panelist), IRS Annual LITC Grantee Conference, December 2019
- *Demystifying IRS Transcripts* (panelist), IRS Annual LITC Grantee Conference, December 2018
- *Behind the Curtain: What Happens After You File a Tax Return*, San Antonio Business Speakers Series, October 2018
- *Advocating for Clients Whose Debts Were Assigned by the IRS to a Private Collection Agency* (panelist), IRS Tax Forum, June 2017
- *Advocating for Your Client in Trade and Business Expense Cases – Hobby Losses* (panelist), IRS Tax Forum, June 2017
- *Partnership Audits & Litigation (TEFRA)* (with Jason Freeman), State Bar of Texas Advanced Tax Law course, October 2015
- *Don’t Leave Money on the Table! IRS [Mis]Computation of Interest*, University of Texas School of Law 62nd Annual Taxation Conference, December 2014
- *Transferee Liability Update*, ABA Section of Taxation (“ABA”), Administrative Practice Committee, July 2013
- *Ethics and Expected Changes to Circular 230* (panelist), Federal Bar Association 25th Annual Insurance Tax Seminar, May 2013
- *Transferee Liability*, Dallas Bar Association Tax Section”), March 2013
- *Circular 230 and Rules of Professional Conduct in Giving Tax Advice*, State Bar of Texas Tax Section, Leadership Academy, January 2013
- *Transferee Liability* (panelist), ABA Section of Taxation, Administrative Practice Committee, September 2012
- *The New Application of Transferee Liability*, University of Texas School of Law 59th Annual Taxation Conference, December 2011
- *TEFRA Audits and Refund Claims*, Accounting Continuing Professional Education Network (ACPEN), Partnerships and LLCs Update, October 2011
- *The New Application of Transferee Liability* (panelist), AB Section of Taxation, Court Procedure & Practice Committee, January 2011
- *What Tax Lawyers Need to Know Before Choosing a Forum for Their Next Federal Civil Tax Litigation Dispute*, Webinar, ExecSense, November 2010

- *Federal Tax Update*, State Bar of Texas Annual Meeting, June 2010
- *Living With Transparency*, Tax Executives Institute Dallas Chapter, November 2008
- *Retention Requirements for Tax Records*, Tax Executives Institute Dallas Chapter, January 2008
- *Ethics and Standards of Tax Practice in the New Age of Transparency: From Self-Assessment to Self-Audit* (with Emily Parker), American Petroleum Institute Federal Tax Forum, April 2007
- *IRS Audits and Appeals*, DBA, March 2006
- *IRS Audits and Appeals* (with Emily Parker), Tax Executives Institute Dallas Chapter, March 2006
- *Taxation of Attorney Fees: Recent Developments* (with Marc Grossberg), Houston Tax Forum, March 2005
- *The Deliberative Process Privilege* (moderator), ABA, Court Procedure and Practice Committee, October 2004

BLOG POSTS

On the ProcedurallyTaxing, one of the most widely-read blogs by tax practitioners and honored by ABA Journal in 2016 as one of the 10th anniversary “BLAWG 100” most influential law blogs. Effective in September 2023, the Procedurally Taxing blog became part of Tax Notes, the premier source for tax news and commentary. See <https://www.taxnotes.com/document-list/contributors-authors/probasco-bob?subscribed=1>. These blog posts are commentary of approximately 1,500 to 6,000 words.

- *Mayo Clinic v. United States – FRCP and Appropriate Avenues for These Challenges*, June 30, 2023
- *Mayo Clinic v. United States – These Two Things Are Not The Same*, June 29, 2023
- *Mayo Clinic v. United States – DIY Interest Calculations*, June 20, 2023
- *Refund Claims and Section 7508A – Progress!*, April 10, 2023
- *Filing a Notice of Federal Tax Lien for Personal Property*, July 15, 2022
- *Creativity Is Not Always Rewarded*, July 13, 2022
- *No Rehearing En Banc for Goldring; Is Supreme Court Review Possible?*, March 25, 2022
- *You Call That “Notice”? Seriously?*, March 24, 2022
- *Refund Claims and Section 7508A*, January 19, 2022
- *Goldring Is Back – With a Circuit Split*, January 7, 2022
- *When Is a Late Return Not Really “Late”?? – Part 1*, December 3, 2021 and *Part 2*, December 6, 2021
- *Overpayment, or Not?*, November 29, 2021
- *Complications from Extensions and Unprocessable Returns*, September 8, 2021
- *The End of the Line for the Pareskys?*, May 3, 2021
- *TEFRA + LCU = Confusion, Part 1*, April 27, 2021; *Part 2*, April 28, 2021; and *Part 3*, April 29, 2021

- *Complications With Rolling Credit Elect Transfers – Part 1*, February 4, 2021 and *Part 2*, February 5, 2021
- *Pfizer Again – On to the Substantive Issue*, September 23, 2020
- *Inside a Virtual Settlement Day*, August 14, 2020
- *The Tide Keeps Going Out, Carrying Overpayment Interest Suits Away From District Court*, July 6, 2020
- *Significant Changes for Tax Litigation*, June 1, 2020
- *Creating Tax Policy and Tax Procedure On the Fly*, April 9, 2020
- *How Big Will My Recovery Rebate Be??*, April 8, 2020
- *Another Aftershock from Pfizer*, November 14, 2019
- *Overpayment Interest – Is the Tide Turning?, Part One*, October 15, 2019 and *Part Two*, October 16, 2019
- *The EITC Ban – Further Thoughts, Part One*, September 27, 2019; *Part Two*, September 30, 2019; and *Part Three*, October 1, 2019
- *Another Court Rules on Jurisdiction for Overpayment Interest Suits – Part One*, August 20, 2019 and *Part Two*, August 22, 2019
- *Reflections on the Impact of Nina Olson*, July 24, 2019
- *Interest Computation and Something Else*, July 17, 2019
- *A Question of Identity – Interest Netting, Part 1*, January 8, 2019 and *Part 2*, January 9, 2019
- *The EITC Ban – It’s Worse Than You Realized*, December 4, 2018
- *Paresky – A Mirror Image of Pfizer*, August 24, 2018
- *Another Jurisdictional Issue in Pfizer*, July 16, 2018

ADVOCACY

Comments/testimony submitted to government, concerning proposed regulations or rules

Written comments, on behalf of the ABA Section of Taxation:

- Treasury Regulations – Penalty Supervisory Approval Requirement (contributor; July 7, 2023)
- Treasury Regulations – Definition of Dependents (co-author; May 8, 2017)
- U.S. Tax Court Rules – Proposed Amendments, various (co-author; March 7, 2011)

Written comments, on behalf of the State Bar of Texas Tax Section:

- Treasury Regulations – Penalty Supervisory Approval Requirement (contributor; July 10, 2023)
- Texas Access to Justice Foundation – Expanding Civil Legal Services (contributor; May 25, 2023)
- U.S. Tax Court Rules – Entry of Limited Appearance (November 6, 2018)
- Treasury Circular 230 – Restrictions on Contingent Fees (co-author; June 26, 2014)
- Treasury Regulations – List Maintenance Requirements (co-author; September 19, 2013)
- U.S. Tax Court Rules – Privacy Protection for Whistleblower Actions and Mandatory Electronic Filing (February 27, 2012)

- IRS Revenue Procedure – Ex Parte Communications with Appeals (co-author; August 15, 2011)
- Treasury Circular 230 – Proposed Amendments, various (co-author; October 6, 2010) **
- IRS Proposal, Reporting of Uncertain Tax Positions (co-author; May 28, 2010) **
- Treasury Regulations – Reportable Transactions (co-author; January 29, 2007)

Testimony at IRS public hearings:

- Proposed Regulations on Penalty Supervisory Approval Requirement (September 11, 2023)
- Uncertain Tax Positions Proposal (October 19, 2010)
- Proposed amendments to Treasury Circular 230 (October 6, 2010)

Also oversaw similar advocacy by others on behalf of the State Bar of Texas Tax Section, as chair of the Committee on Government Submissions, 2013 – 2016

MEDIA APPEARANCES

Quoted/featured in:

- *Tax Pros Unhappy With Supervisory Approval Proposed Regs*, Tax Notes Today, September 12, 2023
- *Low-Income Taxpayer Clinic Program Releases Report for 2022*, Tax Notes Today, February 17, 2023
- *Some TurboTax Users Are Receiving Smaller Refunds Than Expected*, KTVT (CBS affiliate, Dallas/Fort Worth), March 14, 2022
- *Disaster Refund Relief Proposal an Easy Fix to a Small Problem*, Tax Notes Today, February 8, 2022
- *“Mass Market” Tax Shelter Era Still Dogging BigLaw*, Law360.com, January 18, 2022
- *7 Things to Know About Enhanced Child Tax Credit*, KTVT (CBS affiliate, Dallas/Fort Worth), July 15, 2021
- *Madoff Victims Lose Fight on Overpayment Interest Jurisdiction*, Tax Notes Today, May 3, 2021
- *IRS Sending Out ‘Plus-Up’ Stimulus Checks to Those Underpaid*, KTVT (CBS affiliate, Dallas/Fort Worth), April 16, 2021
- *Despite Tax Day Extension, Experts Say Millions May Struggle to Pay Their Tax Bills*, Scripps Media (38 TV stations across the nation), March 31, 2021
- ABA Section of Taxation “People in Tax” podcast, March 26, 2021
- *5 Reasons Why You May Not Have Received 3rd Stimulus Payment*, KTVT, March 18, 2021
- *IRS Has No Plans to Extend 2021 Filing Season Nationwide*, Tax Notes Today, February 24, 2021
- *IRS Glitch Causes 10s of Thousands to Mistakenly Be Told They Won’t Receive Stimulus Checks*, KTVT, February 9, 2021
- *There May Be a Few Ways to Improve Tax Court Limited Appearances*, Tax Notes Today, February 3, 2021

- *Stimulus Check Issues and How to Make Sure You Get Yours*, Scripps Media, January 12, 2021
- *Haven't Received 2nd Stimulus Check? Here Are 4 Reasons Why*, KTVT, January 5, 2021
- *IRS Extends \$1200 Stimulus Check Deadline Again, Non-Filers Now*, KTVT, October 6, 2020
- *Still No \$1,200 Stimulus Payment? IRS Sets October 15 Deadline*, KTVT, September 29, 2020
- *IRS Faces Pushback for Relying On FAQs For Guidance*, Law360.com, July 21, 2020
- *Court's Overpayment Interest Decision Limits Forum Choice*, Tax Notes Today, July 7, 2020
- *IRS Office Closures Mean Some Still Waiting for Stimulus*, Scripps Media, June 26, 2020
- *Millions Still Waiting for Stimulus Check as Congress Considers Second Round*, Scripps Media, June 15, 2020
- *Tax Court Institutes Remote Hearings, E-Access to Court Docs*, Tax Notes Today, June 8, 2020
- *IRS Sends Out Stimulus Debit Cards with Mixed Up Names*, KTVT, May 27, 2020
- *As Unemployment Continues to Rise, Many Run into Tax Trouble*, Scripps Media, May 21, 2020
- *Delays for Injured Spouses' Checks Compound Virus Woes*, Law360.com, May 18, 2020
- *Pandemic to Hinder IRS Collection Due Process Reform Effort*, Law360.com, May 7, 2020
- *What to Know About New July 15th Deadline*, KTVT, April 14, 2020
- *IRS Begins Issuing Stimulus Payments; Here's What to Know*, Scripps Media, April 13, 2020
- *When Will You Get Your Stimulus Check? Within Days if You Have Direct Deposit, Far Longer if Not*, KTVT, April 8, 2020
- *Collection Question Might Lead to Outdated Answers on Crypto*, Tax Notes Today, March 12, 2020
- *Pfizer Loses Jurisdictional Argument in Overpayment Case*, Tax Notes Today, September 17, 2019
- *Son-of-BOSS Casts Long Shadow Over Tax Law*, Bloomberg BNA Daily Tax Report, December 22, 2016
- *Presence of LITC Was Critical For Settlement Conference Day*, Tax Notes Today, October 10, 2017
- *Taxpayers Large and Small Seek Relief From Supreme Court*, Bloomberg BNA Daily Tax Report, September 30, 2016
- *Dow's Tax Penalty Loss Creates Uncertainty for Practitioners*, Bloomberg BNA Daily Tax Report, May 18, 2016
- *Will Supreme Court See (or Hear) STARS?*, Bloomberg BNA Daily Tax Report, January 13, 2016
- *Tax Credit Substance Row Could Percolate to High Court*, Law360.com, November 17, 2015
- *Economic Substance Doctrine Bulks Up With 2d Circ. Ruling*, Law360.com, September 10, 2015

- *IRS Proposal for Listed Transaction Penalties Less Harsh*, Bloomberg BNA Daily Tax Report, August 27, 2015
- *D.C. Circuit Applies Woods to End Jurisdictional Back-and-Forth*, Tax Notes Today, June 29, 2015
- *IRS Facing Setbacks for Economic Substance Strategy, Tax Preparer Rules*, Bloomberg BNA Daily Tax Report, January 27, 2014
- *Attorneys Subject to Penalties for Attempt to Avoid Taxes on Tobacco Litigation Fees*, Bloomberg BNA Daily Tax Report, January 24, 2014
- *Tax Cases to Watch in 2014*, Law360.com, January 1, 2014
- *Supreme Court Applies Valuation Misstatement Penalty in Woods*, Tax Notes Today, December 15, 2013
- *Gross Valuation Misstatement Penalty Applies to Tax Shelters, Supreme Court Rules*, Bloomberg BNA Daily Tax Report, December 3, 2013
- *Second Circuit Rules C Corporation 'Midco' Asset Transaction Is Fraudulent Conveyance*, Bloomberg BNA Daily Tax Report, November 15, 2013
- *Spanish Bank Get Partial Win in STARS Tax Shelter Fight*, Reuters, October 18, 2013
- *Banks Test U.S. IRS Anti-Tax Shelter Weapon in STARS Wars*, Reuters, August 11, 2013
- *Supreme Court to Hear Valuation Misstatement Case, Requests Brief on Jurisdiction*, Tax Notes Today, March 26, 2013
- *Concession Does Not Negate Gross Valuation Misstatement Penalties, Tax Court Rules*, Tax Notes Today, March 15, 2013
- *Attorneys Say Fourth Circuit 'Starnes' Ruling Highlights Issues in Midco Shelter Litigation*, Bloomberg BNA Daily Tax Report, June 13, 2012
- *NYSE Euronext Beats \$161M IRS Beef Over Ex-CEO Pay*, Law360.com, March 2, 2012
- *Fraudulent Tax Returns Surge 181 Percent*, Fort Worth Business Press, April 22, 2011
- *Witnesses Say Concerns Remain on Uncertain Tax Positions Guidance*, Bloomberg BNA Daily Tax Report, October 20, 2010
- *UTP Reg Hearing Speakers Ask for Implementation Changes*, Tax Notes Today, October 20, 2010

LAW SCHOOL AND COMMUNITY SERVICE

- Texas A&M University School of Law
 - Experiential Education Committee, 2021-2023
 - Employer Outreach Committee, 2019-2021
 - Scholarships Committee, 2018-2020
 - Career Services Oversight Committee, 2017-2018
 - Tax Law Society, Faculty Advisor, 2018 – present
- Center for Taxpayer Rights
 - Member, LITC Advisory Board, 2020-2022
 - Member, Litigation Strategy Group
- Association of American Law Schools (AALS), Section on Clinical Legal Education
 - Nominating Committee, member 2018-current
- Clinical Legal Education Association (CLEA)

- Conference Committee, member 2017-current
- Mental Health America of Greater Dallas, 2009-2012
 - Board of Directors
 - Treasurer
- The Council on Alcohol and Drugs, 2006-2012
 - Board of Directors
 - Finance Committee; Audit Committee

SERVICE TO PROFESSIONAL ORGANIZATIONS

- State Bar of Texas, Tax Section

One of the largest sections of the State Bar of Texas, with over 2,000 members

 - Treasurer, 2022 – 2023
 - Member, Council, 2011 – current

The governing body of the Tax Section
 - Chair, Pro Bono Committee, 2012 – 2013, 2019 – 2022

Coordinates the Tax Section's pro bono initiatives, including the Tax Court Pro Bono program (see below)
 - Liaison to State Bar of Texas Pro Bono Workgroup, 2018 – current
 - Chair, Committee on Government Submissions, 2013 – 2016

Coordinates and facilitates comments on behalf of the Tax Section in response to proposed government regulations and rules
 - Vice-Chair, Tax Controversy Committee, 2010 – 2013

Represents members of the Tax Section who specialize in assisting taxpayers with audits, internal administrative appeals, or tax litigation
 - Volunteer and/or Coordinator, Tax Court Pro Bono program, 2008 – current

Attorneys from the Tax Section attend all trial sessions of the U.S. Tax Court in Texas and help unrepresented taxpayers negotiate with the IRS or prepare for trial. Also assist unrepresented taxpayers at "settlement days" with the IRS in advance of trial sessions.
 - Panelist, Outreach to Law Schools program

Attorneys from the Tax Section participate in Careers in Tax panels at all law schools in Texas
 - Planning Committee, Advanced Tax Law course, 2014 – 2018
 - Scholarship Committee, 2014, 2016, 2018, 2019
 - Special Recognition Award, 2011
 - Outstanding Facilitator Committee Award, 2016
 - Distinguished Service Award, 2021
- American Bar Association, Section of Taxation
 - Member, Public Service Fellowship Committee, 2021 – 2024
 - Vice-Chair, Pro Bono & Tax Clinics Committee, 2022 – 2024
- Dallas Bar Association, Tax Section
 - Council Member, 2012 – 2014
- Planning Committee, University of Texas School of Law Annual Taxation Conference, 2012, 2013, 2015, 2016, 2018 (Chair), 2020, 2023

LEGAL WORK EXPERIENCE

The Probasco Law Firm

2014 – 2016

Represented taxpayers in disputes with the IRS, involving all stages of tax disputes: audits, administrative appeals, refund claims, collection due process hearings, and tax litigation.

Thompson & Knight, L.L.P.

2001 – 2014

Solved problems for taxpayers in disputes with the IRS, involving all stages of tax disputes: audits, administrative appeals, refund claims, collection due process hearings, and tax litigation. Representative matters include a broad range of clients dealing with a wide variety of issues, with many disputes involving \$100 million or more.

The Honorable Sam A. Lindsay

2000 – 2001

U.S. District Court for the Northern District of Texas

Law clerk. Reviewed pleadings and motions, drafted opinions and orders, and assisted the Judge with trials.

AWARDS/RECOGNITION

- Fellow, American College of Tax Counsel
- Fellow, American Bar Foundation
- Senior Life Fellow, Dallas Bar Foundation
- American Association of Law Schools (AALS) Pro Bono Honor Roll, 2022
- Named a “Texas Super Lawyer” in Tax Law by ThomsonReuters in 2020 and 2021.
- Named a “Texas Rising Star” in Tax Law by ThomsonReuters in 2004, 2005, 2006, 2008, 2009, and 2010.

OTHER WORK EXPERIENCE

Mobil Oil Corporation

January 1980 – May 1997

Performed various financial and accounting functions; managed various teams and departments. Work included internal audit and controls, accounts payable, financial analysis, general accounting, computer systems development, acquisitions, and other special projects.

Deloitte, Haskins & Sells

January 1978 – December 1979

Provided health care consulting services, primarily to various state or federal agencies.

Deloitte, Haskins & Sells

January 1976 – December 1977

Conducted financial audits for a wide variety of clients and industries.

Meredith Corporation

June 1974 – December 1975

Performed internal audits of operations for a Fortune 500 media company.

PROFESSIONAL LICENSES AND ADMISSIONS

- Admitted to practice before the United States Tax Court, 2007
- Admitted to practice before the United States Court of Federal Claims, 2002
- Admitted to practice before the Internal Revenue Service, 2001
- Admitted to the State Bar of Texas, 2000
- Certified Public Accountant, Iowa (1975) and Texas (1992), both inactive