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Education:

Ph.D. (Accounting)	Pennsylvania State University, 1992
M.S. (Accounting)	Louisiana State University, 1986
B.S.B.A. (Accounting)	Shippensburg University, 1984

Teaching Interests and Experience:

Teaching Interests: Taxation

Teaching Experience:

- University of Kentucky (Assistant Professor, 1993-1999; Associate Professor, 1999-present; joint appointment in Martin School of Public Policy and Administration, 2010-present)
- Pennsylvania State University (Graduate Assistant, 1987-1992; Lecturer, 1992-1993)
- Louisiana State University (Graduate Assistant, 1985-1986)

Publications:

- “An Analysis of the Contribute-and-Convert Technique for IRA Contributions,” forthcoming, *Journal of Financial Service Professionals*.
- “Incentive Effects of Bonus Depreciation.” *Journal of Accounting and Public Policy* 29(6): 578-603 (November/December 2010). Co-authored with Jane R. Livingstone.
- “What’s the Tax Rate on Collectibles Gain?” *Tax Notes* 126(9): 1067-1073 (March 1, 2010). Co-authored with Allen Ford and Thomas R. Pope.
- “What if Congress Reneges on Roths?” *CPA Journal* 79(8): 56-59 (August 2009).
- “The Effect of the Form of Tax Incentives on Individuals’ Savings Decisions.” *Journal of Business and Behavioral Sciences* 18(1): 123-147 (Summer 2008). Co-authored with Julia M. Brennan Camp and Cynthia C. Vines.
- “The Effect of Randomization on the Association Between Prepayment Position and Compliance.” *Journal of Business and Behavioral Sciences* 17(2): 4-22 (Spring 2008). Co-authored with Stacy Rickard Wade and Cynthia C. Vines.
- “Using Health Savings Accounts as Long-term Investment Vehicles.” *Journal of Financial Service Professionals* 62(1): 36-45 (January 2008). Co-authored with Julia M. Camp.
- “Converting to a Roth IRA under New Tax Law: A Decision Framework.” *Journal of Financial Service Professionals* 61(4): 41-50 (July 2007). Co-authored with Kenneth E. Anderson.

Publications (cont.):

- “Investing in Mutual Funds with Net Unrealized Appreciation and Capital Loss Carryovers.” *Journal of Financial Service Professionals*. 60(5): 41-50 (September 2006).
- “Social Security: The Past, the Present, and Options for Reform.” *CPA Journal*, 76(5): 20-31 (May 2006). Co-authored with Susan B. Anders. Awarded the journal’s 2006 Max Block Award for outstanding article in policy analysis.
- “The ‘Kiddie Tax’ on Qualified Dividends and Net Capital Gains.” *The Tax Adviser* 36(11): 664-666 (November 2005). Co-authored with Thomas R. Pope.
- Book review of The Great Tax Wars, by S. R. Weisman. *Journal of the American Taxation Association* 27(2): 95-97 (Fall 2005).
- “A Comparison of Taxable Accounts and IRAs for Holding Equity Investments.” *Journal of Taxation of Investments* 21(2): 196-212 (Winter 2004).
- “Evaluating the Tax Benefits of Deducting Stock Market Losses in IRAs.” *Journal of Financial Service Professionals* 57(5): 45-55 (September 2003). Co-authored with Julia M. Brennan.
- “Embedded Options and Tax Decisions: A Reconsideration of the Traditional versus Roth IRA Decision.” *Journal of the American Taxation Association* 25(1): 39-52 (Spring 2003).
- “Assisting Clients in College Education Funding Choices: A Framework for Comparing Alternatives.” *Journal of Financial Service Professionals* 57(1): 74-84 (January 2003). Co-authored with J. William Harden.
- “The Effect of EGTRRA on Marriage Tax Penalties and Bonuses.” *Tax Notes* 96(6): 859-867 (August 5, 2002).
- “The Changing U.S. Family Income Tax Burden.” *Zbornik Radova Ekonomskog Fakultet u Rijeci – Časopis za Ekonomsku Teoriju i Praksu* (Croatia) 19(2): 31-42 (2001).
- Book review of Making Sense of Social Security Reform, by D. Shapiro. *Journal of the American Taxation Association* 23(2): 82-83 (Fall 2001).
- “Family Retirement Income in the U.S.” *Zbornik Radova Ekonomskog Fakultet u Rijeci – Časopis za Ekonomsku Teoriju i Praksu* (Croatia) 18(1): 31-44 (2000).
- “Analyzing the Tax Effects of Distributions of Employer Stock from Qualified Retirement Plans.” *Journal of Financial Service Professionals* 54(4): 44-51 (July 2000). Co-authored with J. William Harden.
- “What’s a Kid Worth? The Federal Income Tax Effect of Children.” *Tax Notes* 84(6): 935-941 (August 9, 1999).
- “Effects of Changing the Tax System to Mitigate the Marriage Tax Penalty.” *Proceedings of the Sixth Annual Meeting of the American Society of Business and Behavioral Sciences* (1999). Co-authored with John Brozovsky.
- “Competing Policy Goals and the Taxation of Married Couples: A Study of Taxpayer Preferences.” *Advances in Taxation* 10: 167-188 (1998). Co-authored with Martha L. Wartick.
- Book review of The Hidden Welfare State, by C. Howard. *Journal of the American Taxation Association* 20(2): 139-141 (Fall 1998).

Publications (cont.):

- “AMT Boundaries for Individuals in 1998.” *Tax Notes* 80(13): 1598-1600 (September 28, 1998).
- “Optimal Capital Gains Realization by Individual Taxpayers in the Presence of Capital Losses.” *Journal of the American Taxation Association* 20(1): 122-140 (Spring 1998).
- “Family Tax Burden in the United States.” *Zbornik Radova Ekonomskog Fakultet u Rijeci – Časopis za Ekonomsku Teoriju i Praksu* (Croatia) 16: 35-58 (1998).
- “Reducing the Tax Burden of Transfers to Charities.” *Journal of the American Society of CLU & ChFC* 52(1): 46-52 (January 1998). Co-authored with J. William Harden.
- Book review of Economic Effects of Fundamental Tax Reform, H. J. Aaron and W. G. Gale, eds. *Journal of the American Taxation Association* 19(2): 88-89 (Fall 1997).
- “The Timing of the Stock Market Reaction to Rifle-Shot Transition Rules.” *Journal of the American Taxation Association* 18(2): 57-73 (Fall 1996).
- “The Effect of Income Taxes on the Preference of Organizational Form for Small Businesses in the United States.” *Journal of Small Business Management* 34(1): 24-35 (January 1996). Co-authored with Thomas R. Pope.
- “Alternatives for Eliminating the Marriage Penalty.” *Tax Notes* 66(2): 251-256 (January 9, 1995).
- “An Analysis of the AMT Position for Individual Taxpayers After OBRA93.” *Taxes* 72(3): 139-153 (March 1994). Reprinted in Kess, S., *Individual Income Tax Refresher Course (1995 edition)*, Chicago, Ill.: Commerce Clearing House, 1995. Also reprinted in Murphy, K. E. (editor), *Insights: Readings in Federal Taxation*, Minneapolis/St. Paul, Minn.: West Publishing Company, 1995.
- “Is Inflation Phasing Out the Credit for the Elderly?” *Tax Notes* 60(2): 211-216 (July 12, 1993).

Textbook:

- Contributing author for *Prentice-Hall’s Federal Taxation (Comprehensive volume and Corporations, Partnerships, Estates, and Trusts volume, 2008-2011 editions)*.

Ph.D. dissertations:

- Jay Song (Public Administration), in process.
- Kevin Park (Accounting), in process.
- Priyanka Meharia (Decision Sciences & Information Systems), in process.
- Mary Beth Holbrook (Accounting), Corporate Social Responsibility and Financial Performance: An Examination of Economic Benefits and Costs as Manifested in Accounting Earnings, 2011 (co-chair of committee).
- Kusum Singh (Economics), Cross-Border Shopping: Implications for State Fiscal Competition in Multiple Tax Instruments, 2010.
- Stephen Brigham (Accounting), “A Structural Equation Model (SEM) of the Theory of Planned Behavior Applied to Accounting Professors’ Enforcement of Academic Misconduct Rules,” 2010.

Ph.D. dissertations (cont.):

- Jason Rowe (Marketing), “An Investigation into the Unintended Consequences of Downstream Channel Allowances,” 2010 (outside examiner).
- Gao Liu (Public Administration), “Essays on Municipal Bond Insurance,” 2009 (outside examiner).
- Wenli Yan (Public Administration), “The Impact of Revenue Diversification and Economic Base on Revenue Stability: An Empirical Analysis of County and State Governments,” 2008.
- Teresa Stephenson (Accounting), “The Gap Between What Taxpayers Want and What Tax Professionals Think They Want: A Reexamination of Client Expectations and Tax Professional Aggressiveness,” 2006.
- Do-Jin Jung (Accounting), “The Valuation Allowance for Deferred Tax Assets: Predictive Ability, Earnings Management Implications, and Information Content,” 2004 (co-chair of committee).
- Jeremy Thornton (Economics), “The Impact of Competition on Nonprofit Firm Expenditure Patterns,” 2004.
- Stacy Wade (Accounting), “Tax Compliance: Are Enforcement Efforts Working?” 2004.
- Julia Brennan (Accounting), “Revisiting the Choice Between Incentive Stock Options and Nonqualified Stock Options: A Study of Tax and Non-Tax Costs,” 2003 (chair of committee).
- Barry Boarsman (Economics), “Empirical Analysis of the Relationship Between the Tax Base and Government Spending: Evidence from State Panel Data, 1977-1992,” 2002.
- David McIntyre (Accounting), “Investor Expectations, Business Strategy, and Income Smoothing,” 2001.
- J. William Harden (Accounting), “The Impact of State Tax Structure on Employment: An Optimal Tax Approach,” 1997 (co-chair of committee).
- John Critchett (Accounting), “IRA-Type Savings Plans: Framing Effects Associated with the Form and Timing of the Tax Benefit,” 1997.