MARVIN J. WILLIAMS
CURRICULUM VITAE
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EDUCATION

DEGREES HELD
DOCTORAL DEGREE
University of Houston Law Center
Houston, Texas
Doctor Of Jurisprudence Of Law
Major: Law
December 1986

MASTERS DEGREE
University of Houston
Houston, Texas
Masters Of Business Administration
Major: Finance
August 1982

BACCALAUREATE DEGREE
University of Houston
Houston, Texas
Bachelor Of Business Administration
Major: Accounting
May 1980

ADDITIONAL GRADUATE COURSES

Advanced Graduate Federal Taxation Courses (Seven (7) Courses (Twenty-One (21) Hours)), University Of Houston, 1988 – 1990 (**Transcripted Courses**)

PROFESSIONAL CERTIFICATIONS/LICENSES
Certified Public Accountant (CPA) (Texas – September 1983)

Attorney At Law (Texas – May 1987)

Certified Management Accountant (CMA) (March 1991)

Certified In Financial Management (CFM) (May 1999)

Chartered Global Management Accountant (CGMA) (December 2014)

ACUE (THE ASSOCIATION OF COLLEGE AND UNIVERSITY EDUCATORS AND THE AMERICAN COUNCIL ON EDUCATION) CERTIFICATE IN EFFECTIVE INSTRUCTION (APRIL 2019)

ACADEMIC EXPERIENCE

Professor of Accounting And Taxation, University Of Houston-Downtown, August 2005 - Present

Associate Professor of Accounting And Taxation, University Of Houston-Downtown, August 1994 - August 2005

Assistant Professor of Accounting And Taxation, University Of Houston-Downtown, August 1988 - August 1994

Adjunct Professor of Accounting And Taxation, University Of Houston-Downtown, January 1988 - August 1988

Lecturer, University Of Maryland (Overseas Programs (Europe)), August 1996 – June 1997

Adjunct Professor Of Accounting And Taxation, University Of Maryland (Stateside) Fall 2004 – Fall 2015

PROFESSIONAL BUSINESS (INDUSTRY) EXPERIENCE

Controller, Magnolia Investment Properties, Inc., July 1984 - August 1988
(Subsidiary of Century Development Corporation)

Credit Analyst, General Electric Credit Corporation, 1983 - June 1984

Senior Auditor, Coopers & Lybrand, July 1980 - 1983

Accountant/System Analyst, Exxon Company, USA, December 1979 - January 1980
May 1979 - August 1979
May 1978 - December 1978

Credit And Customer Service Personnel, Sears Roebuck and Company, September 1977 - May 1978

Assistant Accountant, Exxon Company, USA, May 1977 - August 1977
December 1976 - January 1977
June 1976 - August 1976

PROFESSIONAL ORGANIZATIONS

Present member of the following Professional Organizations:

- Institute Of Management Accountants (IMA)
  (Formerly Institute Of Certified Management Accountants)
- State Bar of Texas
- American Institute Of Certified Public Accountants (AICPA)
- American Accounting Association (AAA)

PUBLICATIONS

PUBLISHED ARTICLES

"PASSIVE LOSSES – WHAT IS MATERIAL PARTICIPATION?", REAL ESTATE ACCOUNTING & TAXATION, Volume 5, Number 1, Spring 1990, pages 14 - 21.

"TAX PLANNING FOR COLLEGE EDUCATION EXPENSES" (with John Leavins), NATIONAL PUBLIC ACCOUNTANT, Volume 35, Number 9, September 1990, pages 18 - 20.

"CHANGES IN CHILD AND DEPENDENT CARE CREDIT", NATIONAL PUBLIC ACCOUNTANT, Volume 35, Number 12, December 1990, pages 16 - 21.

"EXCLUSIVE USE TEST FOR AN OFFICE IN A HOME", NATIONAL PUBLIC ACCOUNTANT, Volume 36, Number 11, November 1991, pages 14 - 15.

"THE EARNED INCOME CREDIT: THE FORGOTTEN CREDIT", NATIONAL PUBLIC ACCOUNTANT, Volume 38, Number 4, April 1993, pages 24 - 27.

"OFFER IN COMPROMISE: A POTENTIAL SOLUTION TO A MAJOR TAX LIABILITY" (with Darshan Wadhwa (**LEAD AUTHOR: WILLIAMS**)), NATIONAL PUBLIC ACCOUNTANT, Volume 41, Number 12, December 1996, pages 26 - 29.

"ROTH IRA PROVIDES TAX-FREE INTEREST INCOME" (with John Leavins and Darshan Wadhwa (**LEAD AUTHOR: WILLIAMS**)), NATIONAL PUBLIC ACCOUNTANT, Volume 43, Number 2, March/April 1998, pages 27 – 29.

"NEW IRA'S FOR EDUCATION EXPENSES PROVIDE TAX PLANNING OPPORTUNITIES" (with John Leavins and Darshan Wadhwa (**LEAD AUTHOR: WILLIAMS**)), NATIONAL PUBLIC ACCOUNTANT, Volume 44, Number 9, November 1999, pages 39 – 44.

"REVENUE PROCEDURE 97-27 SIMPLIFIES RULES FOR CHANGING ACCOUNTING METHOD" (with John Leavins and Darshan Wadhwa), OIL, GAS & ENERGY QUARTERLY, Volume 48, Number 2, December 1999, pages 287 - 296.

"THE MARRIAGE PENALTY DILEMMA: SOME RELIEF ON THE WAY", NATIONAL PUBLIC ACCOUNTANT, Volume 46, Number 8, October 2001, pages 32 - 34.

"LOW-INCOME TAXPAYER CLINICS PROVIDE VALUABLE TAX ASSISTANCE", TODAY'S CPA, Volume 31, Number 4, January/February 2004, pages 18 - 23.

"THE MARRIAGE PENALTY DILEMMA REVISITED", CPA MAGAZINE, Volume 3, Number 3, June/July 2004, pages 26 - 29.

"MASTER THE TAX SYSTEM FOR GAMBLING WINNINGS AND LOSSES" (with Randy Serrett), PRACTICAL TAX STRATEGIES (TAXATION FOR ACCOUNTANTS/TAXATION FOR LAWYERS), Volume 74 Number 1 (January 2005) edition (pages 17 – 25).

PUBLICATIONS (continued)

"TRANSACTIONAL DISTANCE THEORY APPLIED WHEN DESIGNING AN INTERNATIONAL ACCOUNTING ONLINE COURSE" (with Orapin Duangploy and Dahli Gray), Texas Journal of Distance Learning, Volume 4 Issue 1 (2007) edition (pages 13 – 24)

"THE EXPIRATION OF THE FEDERAL ESTATE TAX". CPA Magazine, Volume 9 Number 4 (October 2010) edition (pages 11-13; 19)

"THE SIX-YEAR LIMITATIONS PERIOD FOR SUBSTANTIAL OMISSION OF INCOME". Practical Tax Strategies, Volume 87 Number 3 (September 2011) edition (pages 120-127)

"ALTER EGO IN FEDERAL TAX COLLECTION MATTERS". Practical Tax Strategies, Volume 90 Number 2 (February 2013) edition (pages 79 –81)

"THE USE OF THE MARITAL DEDUCTION IN FEDERAL ESTATE AND GIFT TAXATION PLANNING". Practical Tax Strategies, Volume 94 Number 3 (March 2015) edition (pages 115-118)

"CHINA'S REAL DOMESTIC CONSUMPTION AND ECONOMIC GROWTH" (with Chu Nguyen), JOURNAL OF ASIAN DEVELOPMENT STUDIES, (June 2016) edition.

Williams, M. (2017) "**EXCEPTION TO THE THREE-YEAR STATUTE OF LIMITATIONS**" TODAY'S CPA, (May/June 2017) edition.

Williams, M., Nguyen, C., Khoi, D., "**THE TRANSMISSION MECHANISM OF RUSSIAN CENTRAL BANKS COUNTERCYCLICAL MONETARY POLICY SINCE 2011: EVIDENCE FROM THE INTEREST RATE PASS-THROUGH**" Journal of Eastern European and Central Asian Research (JEECAR), Volume 4 Number 2 (2017) edition (pages 1-14). (Best Paper Award for the Fall 2017 issue of Journal).

Williams, M. and Shroff, A. (2017), "**TAX RELIEF FOR NATURAL DISASTERS**". PRACTICAL TAX STRATEGIES, Volume 99 Number 6 (December 2017) edition (pages 31-33).

Williams, M. and Shroff, A. (2018), "**TAX RELIEF FOR NATURAL DISASTERS**". JOURNAL OF TAXATION, Volume 128 Number 2 (February 2018) edition (pages 39-41). (Republish of article in PRACTICAL TAX STRATEGIES in December 2017 at the request of this sister journal).

"THE IMPACT OF THE NEW TAX LAW". CPA Magazine, (August 2018) edition.

PUBLICATIONS (continued)

PROCEEDINGS
"EXPANSION OF THE HOME OFFICE DEDUCTION UNDER THE TAX RELIEF ACT OF 1997", (with John Leavins and presented by another faculty member), SOUTHWEST BUSINESS SYMPOSIUM (UNIVERSITY OF CENTRAL OKLAHOMA), April 1998, pages 2 - 6.

PRESENTATIONS
"TRANSACTIONAL DISTANCE THEORY APPLIED WHEN DESIGNING AN INTERNATIONAL ACCOUNTING ONLINE COURSE" (with Orapin Duangploy and Dahli Gray), American Accounting Association (AAA) 2005 International Accounting Section Midyear Conference (Presented by Orapin Duangploy)

PENDING ITEMS

WORK IN PROGRESS
GLOBAL INTANGIBLE LOW-TAXED INCOME (GILTI)
TEXAS MARGIN TAX

DISCUSSANT
SOUTHWEST REGIONAL MEETING OF THE AMERICAN ASSOCIATION OF ACCOUNTANTS, March 1991.
(Discussed a paper pertaining to the judicial history of Federal Estate Taxation).

REVIEWER
SOUTHWEST REGIONAL MEETING OF THE AMERICAN ASSOCIATION OF ACCOUNTANTS, March 1991.
(Reviewed a paper pertaining to the judicial history of Federal Estate Taxation).

MODERATOR
Served as the Moderator of the annual Professor's Panel sponsored by the Cooperation With Higher Education Committee of the Houston Chapter Of The Texas Society Of Certified Public Accountants on April 22, 1994.

MAJOR TEACHING AREAS

Accounting and Federal Taxation (primarily Federal Taxation)

SPECIFIC COURSES TAUGHT
(1) Principles Of Accounting I
(2) Principles Of Accounting II
(3) Financial Accounting
(4) Managerial Accounting
(5) Intermediate Accounting II
(6) Individual Income Taxation
(7) Corporation And Partnership Taxation
(8) Estate, Gifts And Trust Taxation
(9) Directed Studies (Federal Taxation Research Topics)
(10) Intermediate Accounting I
(11) Introduction To Business
(12) Legal Environment Of Business
(13) Advanced Taxation (MBA Accounting Concentration)
(14) Accounting (Leveling Course) (MBA Leveling Course)
(15) Cost Accounting
(16) Field Experience (Internship)

TEACHING MODALITIES
Face-To-Face
On-Line
Instructional Television (ITV)
Tape
Telecourse
Hybrid

Also, have taught at Remote Sites (ie. Sugarland, Cinco Ranch, UHD Northwest)