
N Anna Shaheen, J.D.
Assistant Professor
Accounting
College of Business
ashaheen@shsu.edu

Degrees Earned

J.D. University of Houston Law Center, Houston, TX USA, Law, 1999

B.B.A. Sam Houston State University, Huntsville, TX USA, Accounting, 1986

Professional Licensures and Certificates

State Bar of Texas, 24030229, 2001

Certified Public Accountant, 050506, 1989

Peer-Reviewed Publications and Artistic Performances/Exhibitions

Articles

Chambers, V., Polansky, S., & Shaheen, N. A. (in press, 2010). AUDIT THAT RETURN!: DEVELOPING TAX ISSUES AND AUDIT JUDGMENT IN GRADUATE ACCOUNTING STUDENTS. *Journal of International Business Studies*.

Chambers, V. & Shaheen, N. A. (2010). Using Hurricane Katrina Tools to Standardize Tax Disaster Losses. *Tax Notes*, 129 (4), 445-452.

Estes, B. C. & Shaheen, N. A. (2010). Determinants of Value and Productivity in a Complex Labor Market: How Sabermetrics and Statistical Innovation Changed the Business of Professional Baseball. *Business Studies Journal*, 2 (SI 2), 27-48.

Shaheen, N. A. & Estes, B. C. (in press, 2009). The Tax Collector Comes Knocking. *Journal of Legal, Ethical, and Regulatory Issues*.

Proceedings

Full Paper

Chambers, V. & Shaheen, N. A. (2010). 'Standardizing Disaster Losses: The Need for Administrative Relief;'. *American Accounting Association - Southwestern Regional meeting 2010*.

Shaheen, N. A. & Estes, B. C. (2010). Determinants of Value and Productivity in a Complex Labor Market: How Sabermetrics and Statistical Innovation Changed the Business of Professional Sports. *Second Annual General Business Conference Sam Houston State University*.

Shaheen, N. A. & Chambers, V. (2010). Variable Prepaid Forward Contracts & Constructive Sales Legislation. *American Accounting Association - Southwestern Regional meeting 2010*.

Abstract Only

Estes, B. C. & Shaheen, N. A. (2010). ARE GUARANTEED CONTRACTS GOOD BUSINESS FOR THE NATIONAL FOOTBALL LEAGUE?: EXAMINING THEORIES OF MOTIVATION AND BEHAVIOR. *Allied Academies International Conference*.

Shaheen, N. A. & Estes, B. C. (in press, 2010). Creative Accounting Practices Among Team Franchise Owners-Case Solution for use in Principles of Financial Accounting. *American Accounting Association Meeting - Southwest Region*.

Shaheen, N. A. & Estes, B. C. (2010). THE POOREST MILLIONAIRE ON THE BLOCK: CREATIVE ACCOUNTING PRACTICES AMONG PROFESSIONAL SPORTS TEAM OWNERS. *International Business & Economics Research (IBER) Conference*.

Shaheen, N. A. & Klett, T. S. (2010). Is the Window of Opportunity Still Open? The Unusually Attractive Wealth Transfers Created by Recovering Markets and Historically Low Interest Rates. *Second Annual General Business Conference Sam Houston State University*.

Shaheen, N. A. & Chambers, V. (2009). Constructive Sales Legislation: The Impact Of The Verdict On The Tax Treatment Of Variable Prepaid Forward Contracts? *Allied Academies International Conference*.

Shaheen, N. A., Estes, B. C. , & Krebs, D. A. (2009). So you Want to Start A Sports Agency? Challenges of Representing Professional Athletes. *Allied Academies International Conference*.

Chambers, V. C. & Shaheen, N. A. (2009). Legislative Assistance for Disaster Victims. *International Business & Economics Research (IBER) Conference*.

Chambers, V. & Shaheen, N. A. (2009). LEGISLATIVE RELIEF FOR CASUALTY LOSS VICTIMS. *Allied Academies International Conference*.

Shaheen, N. A., Estes, B. C. , & Krebs, D. A. (2009). So you Want to Start A Sports Agency? Challenges of Representing Professional

Athletes. *International Business & Economics Research (IBER) Conference.*

Shaheen, N. A. & Chambers, V. (2009). Legislative Assistance to Provide Disaster Relief for Small Business Owners. *Association for Small Business Entrepreneurship (ASBE).*

Estes, B. C., Shaheen, N. A. , & Krebs, D. E. (2009). So You Want To Start a Sports Agency: Challenges of Athlete Representation of the 21st Century. *Association for Small Business Entrepreneurship (ASBE).*

Shaheen, N. A. & Estes, B. C. (2009). The Tax Collector Comes Knocking. *Sam Houston State University Annual General Business Conference.*

Research Monographs and Technical Reports

Working Papers

Shaheen, N. A. & Chambers, V. (2010). "Constructive Sales Legislation: The Impact of Recent Verdicts on the Tax Treatment of Variable Prepaid Forward Contracts?," 1st revise and resubmit to *Journal is not in list - being petitioned.*

Estes, B. C., Shaheen, N. A. , & Chambers, V. (2010). "ARE GUARANTEED CONTRACTS GOOD BUSINESS FOR THE NATIONAL FOOTBALL LEAGUE?: EXAMINING THEORIES OF MOTIVATION AND BEHAVIOR," Initial submission to *Allied Academies International Proceedings.*

Shaheen, N. A. & Estes, B. C. (2010). "Creative Accounting Practices Among Team Franchise Owners-Case Solution for use in Principles of Financial Accounting," Initial submission to .

Estes, B. C., Shaheen, N. A. , & Krebs, D. E. (2009). "So You Want To Start a Sports Agency: Challenges of Athlete Representation of the 21st Century," Initial submission to *Journal of Business and Economics Research.*

Shaheen, N. A. (2009). "A Last Resort Call for Congressional Action in Regards to State Income Taxation of Nonresident Professional Team Athletes.," Initial submission to .

Shaheen, N. A. (2009). "Beware: ISO's And The Potential 'Tax Bite' From An I.R.C. Section 83(b) Election: Pre and Post Kadillak decisions," Initial submission to *Journal Of Accountancy.*

Funded External Grants

Peer-Reviewed Presentations/Posters

Paper Presentations

International

Estes, B. C. & Shaheen, N. A. (2010, October). *ARE GUARANTEED CONTRACTS GOOD BUSINESS FOR THE NATIONAL FOOTBALL LEAGUE?: EXAMINING THEORIES OF MOTIVATION AND BEHAVIOR.* Allied Academies International Conference, Las Vegas, Nevada.

Shaheen, N. A. & Estes, B. C. (2010, October). *THE POOREST MILLIONAIRE ON THE BLOCK: CREATIVE ACCOUNTING PRACTICES AMONG PROFESSIONAL SPORTS TEAM OWNERS.* International Business & Economics Research (IBER) Conference, Las Vegas, Nevada.

Chambers, V. & Shaheen, N. A. (2009, October). *Legislative Assistance for Disaster Victims.* International Business & Economics Research (IBER) Conference, Las Vegas, Nevada.

Chambers, V. & Shaheen, N. A. (2009, October). *Legislative Assistance for Disaster Relief Victims.* Allied Academies International Conference, Las Vegas, Nevada.

Estes, B. C., Shaheen, N. A. , & Krebs, D. E. (2009, October). *So You Want To Start a Sports Agency: Challenges of Athlete Representation of the 21st Century.* Allied Academies International Conference, Las Vegas, Nevada.

Shaheen, N. A. & Chambers, V. (2009, October). *Prepaid Variable Forward Contracts and Section 1259.* Allied Academies International Conference, Las Vegas, Nevada.

National

Estes, B. C. & Shaheen, N. A. (2010, April). *Determinants of Value and Productivity in a Complex Labor Market: How Sabermetrics and Statistical Innovation Changed the Business of Professional Sports.* Second Annual General Business Conference Sam Houston State University, Huntsville, Texas.

Shaheen, N. A. & Klett, T. S. (2010, April). *Is the Window of Opportunity Still Open? The Unusually Attractive Wealth Transfers Created by Recovering Markets and Historically Low Interest Rates.* Sam Houston State University Annual General Business Conference, Huntsville, Texas.

Estes, B. C., Shaheen, N. A. , & Krebs, D. E. (2009, October). *So You Want To Start a Sports Agency: Challenges of Athlete Representation of the 21st Century.* Association for Small Business Entrepreneurship (ASBE), San Antonio, Texas.

Estes, B. C., Shaheen, N. A. , & Krebs, D. E. (2009, October). *So You Want To Start a Sports Agency: Challenges of Athlete Representation of the 21st Century.* International Business & Economics Research (IBER) Conference, Las Vegas, Nevada.

Shaheen, N. A. & Chambers, V. (2009, September). *Legislative Assistance to Provide Disaster Relief for Small Business Owners.*

Association for Small Business Entrepreneurship (ASBE), San Antonio, Texas.

Shaheen, N. A. & Estes, B. C. (2009, April). *The Tax Collector Comes Knocking*. Sam Houston State University Annual General Business Conference, Huntsville, Texas.

Regional

Chambers, V. & Shaheen, N. A. (2010, March). *'Standardizing Disaster Losses: The Need for Administrative Relief*. American Accounting Association - Southwestern Regional meeting 2010, Dallas, Texas.

Shaheen, N. A. & Chambers, V. (2010, March). *Variable Prepaid Forward Contracts & Constructive Sales Legislation*. American Accounting Association - Southwestern Regional meeting 2010, Dallas, Texas.

Shaheen, N. A. & Estes, B. C. (2010, March). *Creative Accounting Practices Among Team Franchise Owners*. American Accounting Association Meeting - Southwest Region, Houston, Texas.

Shaheen, N. A. (2009, February). *A Last Resort Call for Congressional Action in Regards to State Income Taxation of Nonresident Professional Team Athletes*. American Accounting Association - Southwest Region, Oklahoma City, Oklahoma.

Work or Professional Experiences

Experience: Non-Academic

National

Consultant to new Director of Financial Services, Hendricks Sports Management, LP (August, 2007 - Present). Provide consulting to new Director of Financial Services on preparation of Federal and state income tax returns; audits; state tax litigation; and financial consulting to firms' clients, retired and active professional athletes.

Consultant, Rusty Hardin and Associates (December, 2007 - Present). provide legal consulting in relation to Congressional hearings on the investigation report issued by Senator Mitchell on Steroids usage in Baseball. May have to testify as a fact witness, since I am consultant and prior employee for Roger Clemens. In addition to the Criminal Investigation and resulting indictment, my client is defending a defamation/libel suit which entails ongoing correspondence with underwriters due to Personal Liability Insurance Policies.

General Counsel, The Roger Clemens Foundation (August, 2007 - Present). Role includes assisting the client with maintaining the compliance with the not-for-profit regulations, oversee the fiscal duties, and assist in the structure of the fund raising activities and contributions to other not-for-profit organizations. Assist client with the conclusion of the business affairs and the closing of their office, which was scheduled to occur with the June 30, 2009 fiscal year end. The new tentative date is sometime prior to December 31, 2010. Although, the organization will not be dissolved, the operations will be reduced significantly. The Foundation will only have one employee to assist other organizations with resources for fund raising activities. The foundation will not be chairing or hosting any fund raising activities until such a time the current dilemmas are resolved for the original founders, Roger and Debbie Clemens.

Director of Financial Services and Certified Players Agent, Hendricks Sports Management, LP (June, 1987 - August, 2007). I joined the Hendricks group when I left Big Eight Public Accounting, in 1987 (now referred to as the final 4). Hendricks Sports Management (HSM), which had been a private company for approximately 30 years was acquired by a NYSE multinational entertainment corporation in 1999. I worked closely with Ernst and Young auditors on completing the due diligence required prior to approval of the acquisition. New role in public firm included extensive travel to several corporate offices throughout the continental U.S. to ensure quality control of the federal and state tax compliance filings for the athlete clients. The Corporate headquarters was located in New York City & interaction with corporate V.P.'s was required regularly on policy and procedural matters. In late 2003, Randy and Alan Hendricks took their private company back from SFX Sports, and continue to be the major icons they have always been, even in their early pre-retirement years. I am also certified by Major League Baseball Players Association (MLBPA), as a Certified Players Agent. From 1987 to late 2007, I maintained a full time career position with HSM and in my capacity as Accounting Department Manager, I managed a full time staff of two CPA's and an Administrative Assistant. My Job description also included providing extensive financial and tax planning services to active and retired professional athletes.

General Counsel for Not-for-Profit, The Roger Clemens Foundation (March, 2005 - August, 2007). Roger and Debbie Clemens are clients of my previous employer, the Hendricks, since 1983. When I joined Hendricks Sports Management, I worked w/the Roger and Debbie hand in hand on their financial planning and other related financial matters. In Spring 2005. I became General Counsel and continue to work with Roger and his wife, Debbie, at the Roger Clemens Foundation, in maintaining and structuring the compliance with the extensive public charities' regulations in Spring 2005. I traveled extensively in regards to representing the foundation, as well as Roger and Debbie Clemens, in major fund raising events. I helped manage an extensive Real Estate Portfolio, A family limited Partnership and numerous managed financial accounts for the Clemens family, personally, and the respective businesses. An ongoing review of the property and casualty insurance, liability insurance, and life insurance needs is necessary for the individuals as well as the insurance trusts.

Tax Specialist, Peat Marwick Mitchell (KPMG) (September, 1986 - June, 1987). I began my career after graduating from Sam Houston State University by joining a Big Eight Accounting Firm, as part of Financial Planning Team. I assisted in the preparation of individual, partnership, trust and corporate income tax returns and estate plans utilizing Execplan. Analyzed impact of Tax Reform Act of 1986 on clients' Qualified Retirement Plans, IRA's, Employee Stock Option Plans (ESOP), Incentive Stock Options (ISO) and other executive benefit packages. Utilized CLR fast tax system. Chosen to join team providing consultative advice on Charitable Remainder and Lead

Trusts. -Fast-tax chose team to test pilot software - Go-System. Today, Fast-tax Go-System, with few modifications, is still recognized as a state of the art software program.

International

Tax Specialist, Cooper Industries, Inc (January, 1996 - July, 1996). While attending Law School, I took a leave absence from Hendricks in order to participate in a six month internship in the tax department of a fortune 500 company. I assisted in tax litigation and tax planning projects for the many divisions of the conglomerate holding company. Cooper Industries is headquartered in Houston, and employs approximately 29,000 people and operates nine divisions. Cooper B-Line, Cooper Bussman, Cooper Crouse Hinds and Cooper Hand Tools. In Late 1995, Cooper Cameron had been divested from Cooper Industries, Inc., and I was fortunate to be able to learn about different tax restructuring for Corporate reorganizations and the different tax benefits and tax implications. This experience proved to be very valuable in the completion of my thesis for my Doctorate of Jurisprudence degree. I was offered a full time Management training position with Cooper Industries, Inc., which would have involved international relocation. Due to long term commitment to my employment at Hendricks and my family, I was best advised to decline the position. I have maintained contact with the Senior Vice President and General Counsel of the tax department, Dan Leightman, who is happy to provide a reference for me at anytime.

Honors and Awards

Award

2010: N. Anna Shaheen, assistant professor of accounting, and Dr. Brent Estes of the Health & Kinesiology Department won the Honorable Mention Paper Award for Other Business Disciplines Track at the 2nd Annual GBA Conference held on the Sam Houston State campus April 9 & 10. Their paper is titled Determinants of Value and Productivity in a Complex Labor Market:How Sabermetrics and Statistical Innovation Changed the Business of Professional Baseball and was accepted for publication in the Allied Academies Business Studies Journal, 2010 edition. Second Annual Sam Houston State University General Business Conference-an accelerated accept. to BSJ.

2010: N. Anna Shaheen, CPA, JD, assistant professor of accounting, presented and won the Best Paper Award at the Clute Institute for Academic Research- Int'l Business & Economics Research Conference (IBER). Papers winning the Best Paper Award will automatically be reviewed for possible publication in one of the IBER academic journals. The paper was entitled THE POOREST MILLIONAIRE ON THE BLOCK: CREATIVE ACCOUNTING PRACTICES AMONG PROFESSIONAL SPORTS TEAM OWNERS, and the co-author is Dr. Brent Estes. The Clute Institute for Academic Research- Int'l Business & Economics Research Conference (IBER).

2009: N. Anna Shaheen, assistant professor of accounting, and Dr. Brent Estes of the Health & Kinesiology Department won the Best Paper Award for Other Business Disciplines Track at the GBA Conference held on the Sam Houston State campus April 17 & 18. Their paper was entitled 'The Tax Collector Comes Knocking: An Evaluation of the State Income Taxation of Nonresident Professional Athletes and the Role of Congress.' First Annual SHSU GBA Conference, accelerated submission into JLERI, an affiliate of the Allied Acad.

2009: N. Anna Shaheen, CPA, JD, assistant professor of accounting, won the Best Paper Award at the Clute Institute for Academic Research- Int'l Business & Economics Research Conference (IBER). Papers winning the Best Paper Award will automatically be reviewed for possible publication in one of the IBER academic journals. The paper was entitled 'So You Want To Start a Sports Agency: Challenges of Athlete Representation of the 21st Century,' and the co-authors are Dr. Brent Estes and a Sports Management graduate student of the Health & Kinesiology Department, Dana E. Krebs, The Clute Institute for Academic Research- Int'l Business & Economics Research Conference (IBER).

2008: 2008 Adult Community Certificate of Merit from the Houston Chapter of the Freedoms Foundation at Valley Forge. The national award is presented to those whose projects, words or deeds reflect the best of the American spirit of volunteerism by offering constructive solutions to contemporary problems. The annual awards programs are held each year at nationwide chapters. The members of the Freedoms Foundation want to foster the engaged citizenship in the each chapter's community. The organization wants to also promote the exploring of civics, U.S. history, the American political process, student entrepreneurship, youth leadership, constitutional rights and the judicial process. Freedoms Foundation's purpose is to educate and inspire citizens of all ages, promote volunteerism, and to encourage each of them to make a positive contribution in their communities. Freedoms Foundation at Valley Forge.

2008: Received a Paul Harris award from the Rotary Club in November. The award is given to an individual who actively participates in the community by providing assistance to others directly and/or through organizations, while demonstrating leadership skills and maintaining ethics in business as well as in their personal lives. Rotary Club of Texas City.

1986: received the award while completing my BBA Educational Foundaton of the TX Society CPA's, Inc.

Other Competencies

2010 - Other : Participated with Office of International Programs by being a host family for Kaho Tanida, a Japanese student, who studied at SHSU with the Momoyama Gakuin University Program. Escorted student to events at the University with the other international students in the program, provided housing and meals, as well as planning and attending U.S. cultural events with international students. Student regularly participated in our family events, and I acted as guardian for student, and I was responsible for transportation to and from school every day.

Faculty Development

Assurance of Learning - Professional Development

2009: American Bar Association-Section of Taxation. Speakers included National tax partners from PWC, Grant Thornton and Associate Chief Counsel of the IRS, regarding the new rules recently revised by Congress in regards to return preparers responsibilities and potential liabilities. Washington, DC, District of Columbia.

2009: College of Business Administration's Committee for Effective Teaching. Dr. Sam Souryal, who is a CJ professor and has received all 3 university teaching awards -discussed teaching effectiveness by letting your students know you care about them, and being very respectful and cordial. Huntsville, Texas.

2008: Annual Seminar on Accounting Education. Accounting Educators workshops. Houston, Texas.

2007: Annual Seminar on Accounting Education. Accounting Educators workshops. Irving, Texas.

Instructional-Related Conference

2011: SAP University Alliance Workshop. Attended SAP University Alliance Workshop-titled Introduction to SAP ERP and SAP University Alliance. Huntsville, Texas.

Research-Related Conference/Seminar

2010: American Accounting Association - Southwestern Regional meeting 2010. Attending AAA Regional conference in March 2010 and will receive CPE credit for Presentation of two research articles being presented at conference and attendance of other presentations. Dallas, Texas.

2010: Second Annual General Business Conference Sam Houston State University. Professional baseball as an industry mirrors many organizations in today's business world in terms of its need to objectively evaluate the performance of its workers (players). Baseball relies on these evaluations in order to establish essential aspects of the game such as strategizing, scouting talent, drafting amateur players, negotiating, signing/resigning free-agents, calling-up minor leaguers, trading players, and releasing players. In addition, owners and team executives are constantly trying to answer the same fundamental questions: Are we getting the production we are paying for? Does player performance decline with increased job security? To what extent does money motivate players? What is a player's replacement value? In professional baseball, the performance of a player varies from game to game and from season to season. Due to this randomness of productivity, it is impossible to absolutely know the value of a player's inputs relative to his outcomes. Therefore, a player's productivity as it relates to determinants of value must be assessed by using reliable measurements of performance indicative of his expected contributions. With skyrocketing player salaries and the ever-diminishing realization of competitive balance, the success of an organization hinges on its ability to make correct personnel decisions in terms signing and resigning players. This study examines two different methods of assessing Major League Baseball player performance as it relates to evaluating productivity, and illustrates how statistical innovation is changing 165 years of traditional baseball wisdom and ultimately, the business of professional baseball. Huntsville, Texas.

2010: American Accounting Association - Southwestern Regional meeting 2010. When a severe natural disaster destroys an entire house through wind, fire and/or flood, often the records in the house are destroyed, too. In natural disaster areas, not even bank safety deposit boxes are safe. Normally, insurance records can be tentatively relied upon to assess the value of disaster losses, but not everyone is insured and flood victims are notoriously underinsured. The IRS recognized this for hurricane victims of Katrina, Rita and Wilma and passed a special safe-harbor provision establishing standard rates for the amount of a total loss of structure in the form of Revenue Procedure 2006-32. Subsequently, U.S. taxpayers have weathered several other major national disasters, including large-scale flooding in the Midwest and Hurricane Ike, which are not covered by this Revenue Procedure. Since many of the victims of these and future devastations are in a similar situation to Katrina victims, the authors of this paper argue that this Revenue Procedure should form the basis for a standard, geographically-adjustable structure allowance for all subsequent major catastrophes where record loss is likely and victims have inadequate third-party insurance records on which to rely. A structure which is similar to maximum Federal per diem rates detailed in IRS Publication 1542, detailing the established deductible amount for meals in different cities throughout the Continental United States. Other similar examples would include the standard mileage rate for the business use of your vehicle. While the business purpose must be substantiated for these aforementioned expenses, no receipts are required in order for the taxpayer to be eligible for the income tax deduction on their return. Dallas, Texas.

2010: American Accounting Association - Southwestern Regional meeting 2010. During the last ten-fifteen years, wealthy taxpayers were taking advantage of a growing arsenal of Wall Street techniques to delay or entirely avoid taxes on their investment gains. The tax law has been struggling to keep up as the sophistication and spread of the use of financial products increased. One such instrument sold for years but only now getting its day in court is a Variable Prepaid Forward Contract (VPFC). Debate among tax professionals hinges on what circumstances make VPFCs taxable at execution under Internal Revenue Code Section 1259 (constructive sales legislation). A brief review of events that prompted this legislation and the tax treatment of VPFCs will be covered in this paper, followed by a discussion of subsequent IRS positions found in Revenue Ruling 2003-7 and TAM 2006-04033. The tax positions will then be compared to the U.S. generally accepted accounting principle (GAAP) treatment, as explained by the new FASB Accounting Standards Codification. Finally, a recent court case decision is discussed in light of this historical framework followed by a conclusion. Dallas, Texas.

2010: Sam Houston State University Annual General Business Conference. During the past two years, the U.S. economy has experienced unprecedented difficulties in their markets. Fears of a prolonged economic downturn caused market volatility to soar to historic levels and left asset values severely depressed. In the face of the financial crisis, investors fled to the safety of government bonds,

which had an interesting side effect--it directly reduced wealth transfer hurdles, which are set by statute at a slight premium to prevailing market rates. Federal gift tax hurdle rates for many planning techniques have fallen dramatically since the alarms of the financial crisis first began to sound. The combination of recovering markets and low interest rates has created conditions that are unusually favorable for wealth transfer. In this paper, we quantify the probability and likely magnitude of success of two strategies: charitable lead annuity trusts (CLATs) and intra-family loans. There are two interest rates which influence wealth transfer strategies: the applicable federal rate (AFR) and the 7520 rate. The AFR, which is published monthly by the IRS, is the lowest rate that can be charged on a loan without negative tax consequences. There are three AFR rates depending on the length of the loan: short-term, for loans up to three years; mid-term, for loans of three to nine years; and long-term, for loans more than nine years. The 7520 rate, the hurdle rate for valuing interests in trusts, has averaged approximately 6.6%. The current rate is 3.2% (as of March 2010) This lower rate has created a particularly attractive environment for wealth transfer. The success of a CLAT is closely linked to the 7520 rate and the term of the trust. Huntsville, Texas.

2010: Sam Houston State University Annual General Business Conference. Attended presentations of topics of other colleagues at the conference. Huntsville, Texas.

2010: International Business & Economics Research (IBER) Conference. Presented a paper and listened to the presentation of other accounting and finance related topics of other colleagues. See published proceedings and presentations for papers. Las Vegas, Nevada.

2010: American Accounting Association Meeting - Southwest Region. Presentation of two papers at the SWAAA-see published proceedings and presentations. Also, attended presentations of other colleagues over the course of two days, in the field of Accounting, taxes and personal development. Dallas, Texas.

2009: American Accounting Association Meeting - Southwest Region. Presenting research and future publications regarding state income taxation of nonresident professional athletes. Oklahoma City, Oklahoma.

2009: Accounting Education and Research Forum - Tyler Junior College. Attended Educators research forum, but paper was not accepted for presentation. Treba Marsh was instrumental in assisting me with AAA Regional. Tax Law updates presentation on different rate changes and phase outs, discussed online education extensively, participated on survey on learning for Mary-at T-Tyler;also some models on teaching. Tyler, Texas.

2009: International Business & Economics Research (IBER) Conference. Attended Clute Institute for Academic Research, Ninth Annual IBER & TLC Conference Proceedings The International Business & Economics Research (IBER) and presented 2 papers in one session and also attended additional session for purpose of presenting research and future publications regarding representation of professional athletes and state income taxation of nonresident professional athletes 'So You Want To Start a Sports Agency: Challenges of Athlete Representation of the 21st Century,' N. Anna Shaheen CPA, JD (SHSU), Dr. Brent C. Estes, (SHSU), Dana E. Krebs, SHSU Sports Management Graduate Assistance. Also presented 'N. Anna Shaheen CPA, JD (SHSU) and Dr. Brent C. Estes, (SHSU), Journal of Legal, Ethical and Regulatory Issues. (JLERI). Accepted August 2009. see Presentations for October 5-7, 2009; Also presented Legislative Assistance for Disaster Relief Victim-see Conference Proceedings. Las Vegas, Nevada.

2009: Sam Houston State University Annual General Business Conference. Presenting research and future publications regarding state income taxation of nonresident professional athletes and Constitutional limitations;attended other conference presentations-Research title-'The Tax Collector Comes Knocking,' N. Anna Shaheen CPA, JD (SHSU) and Dr. Brent C. Estes, (SHSU), Journal of Legal, Ethical and Regulatory Issues. (JLERI). Accepted August 2009. Huntsville, Texas.

2009: American Accounting Association - Southwest Region. This research will evaluate the Federal Constitutional limitations, (as well as the lack there of), on the states' powers to tax nonresidents' income. Additionally, the various arbitrary tax regulations and enforcement practices of numerous states and their localities will be reviewed, with specific emphasis on the State of Illinois, who unconstitutionally taxed 100% of a nonresident athlete's income, if the athlete was employed by an Illinois domiciled team. Finally, after ten years of litigation and filing of appeals, the Supreme Court of Illinois put an end to the fact that the players were being double taxed on the same income. Nonresidents employed by Illinois-domiciled teams were taxed on 100% of their compensation by Illinois, and also taxed in their own state of residence on 100% of their income (including compensation). The nonresidents were also taxed in other states pursuant to a 'duty day' concept and were not allowed a credit by Illinois for the tax paid on their compensation to any other State. This unconstitutional taxation by the Illinois Department of Revenue was unlike any other jurisdiction's taxation, where by residents taxed on 100% of their compensation are allowed to proportion their tax by means of a remedial credit for state income taxes paid to other states for the same income. Oklahoma City, Oklahoma.

Other Professional Development

2009: Lonestar Accounting Advisory Board. Discuss the development of the opportunities for part-time employment and internship for Accounting majors at the Junior college & University level-career fairs, etc. Houston, Texas.

Professional Seminars / Workshops

2010: Internal Revenue Service Appeals Office. Attended 4 hour update regarding IRS Appeals tax procedures and processing of cases at the Houston Appeals office. Houston, Texas.

2009: Annual Tax update Seminar. annual federal and state income tax updates and case studies. HOUSTON, Texas.

2009: Houston Bar Association-Family Law Section. Sports and Entertainment Family Law matters. Houston, Texas.

2009: Internal Revenue Service Appeals Office. Attended 4 hour update regarding IRS Appeals tax procedures and processing of cases

at the Houston Appeals office. Houston, Texas.

Last updated by member on 24-Jan-11 (04:01 AM)