

James Fellows

SCHOOL ADDRESS

Accounting
USF St. Petersburg
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PERSONAL AND CONTACT INFORMATION

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EDUCATIONAL QUALIFICATIONS

Year	Degree	Major	Institution
1981	M.S.	Taxation	Florida International University
1979	B.S.	Accounting	University of Tampa
1977	Ph.D.	Economics	Louisiana State University
1973	M.A.	Economics	University of Florida
1968	B.A.	History	University of Miami

ACADEMIC EXPERIENCE

Year	Academic Title	Institution
1994-1998	Program Coordinator: USF-St. Petersburg College of Business	University of South Florida
1992-Pres	lege of Business	University of South Florida St. Petersburg
1986-1992	Associate Professor of Accounting	University of South Florida
1982-1986	Assistant Professor of Accounting	University of South Florida
1976-1980	Assistant Professor of Economics	University of Tampa

PROFESSIONAL EXPERIENCE

Year	Title/Position	Institution/ Organization	Comments
2005-2006	Technical	CCH	Developed for Commerce Clearing House

Author		Inc. [CCH] an on-line CPE course on "The Formation and Liquidation of the S Corporation." The course is offered for CPE credit by Commerce Clearing House, Inc.
2003-2005 Technical Advisor	Various	Consultant to local CPA firms
1980-1982 Tax Specialist	Taylor, Edenfield, Gilliam, and Wiltsire, CPAs	Performed Tax Compliance and Tax Research Duties

JOURNAL PUBLICATIONS

1. Fellows, James, Antoinette Criss, and Richard Moss. (Fall 2007), "Tax Benefits and Tax Justice: Is There a Market Solution?" *Journal of Accounting, Ethics, and Public Policy*, Vol. 9, No. 4. *Refereed. Discipline Based.*
2. Fellows, James A. and John F. Jewell (September 2007). "S Corporations: Profits or Payday?" *Journal of Accountancy*, Volume 204, Number 3, September 2007. *Refereed. Contribution to Practice.*
3. Fellows, James and Michael A. Yugas (2007). "When is Real Estate a Capital Asset? And When is it Not?" *The CPA Journal*, Volume 77, No. 7, July 2007, pp. 42-45. *Refereed. Contribution to Practice.*
4. Fellows, James and Michael A. Yugas (2007). "Sales of Real Estate Investments at a Loss: Tax Considerations," *Real Estate Review*, Spring 2007, Volume 35, Number 3, pp. 5-13. *Refereed. Contribution to Practice.*
5. Fellows, James (May/June 2007). "Shareholder Basis in the S Corporation: Debt Guarantees and Loans from Commonly Controlled Entities," *Journal of Pass Through Entities*, Vol. 10 (3), 25-35. *Refereed. Discipline Based.*
6. Fellows, James and John Jewell (2007). "Start-Up Losses for S Corporations: Income Tax Consequences to the Shareholders," *Business Journal for Entrepreneurs*, Volume 2007, Issue 2, Summer 2007, pp. 100-115. *Refereed. Contribution to Practice.*
7. Fellows, James and Michael Yugas (April 2007). "The Gifting of a Partnership Interest: The Income Tax Consequences of Partnership Debt to the Donor," *TAXES*, Volume 85, Number 4, pp. 23-38. *Refereed. Discipline Based.*
8. Fellows, James, Antoinette Criss, and Richard Moss. (Spring 2007). "Employment Tax Credits and the Social Responsibility of Business." *Ethics and Critical Thinking Journal*, Volume 2007, Issue 1, Spring 2007, pp. 51-70. *Refereed. Contribution to Practice.*
9. Kearns, G., J. Fellows, and J. Strachan (2007). "Ethical Issues in Financial Reporting by Nonprofits: Investigating Fraud Using Forensic Analysis," *Ethics and Critical Thinking Journal*, Vol. 2007 (2), Summer 2007, pp. 1-26. *Refereed. Discipline Based.*

10. Fellows, James, and Richard Brody (Winter 2006). "Divorce and the Role of the Forensic Accountant." *Journal of Forensic Economics*, Volume 19, Number 1, pp. 11-27. *Refereed. Contribution to Practice.*
11. Fellows, James and John Jewell (May 2006). "S Corporations and Salary Payments to Shareholders: A Major Issue for the IRS," *The CPA Journal*, Vol. 76, No. 5, pp. 56-61. *Refereed. Contribution to Practice.*
12. Fellows, James and Michael Yuhas (February 2006). "The Home Office and the Tax Home: Where are they in the Wi-Fi Society?" *TAXES*, Volume 84, Number 2, pp. 29-36. *Refereed. Discipline Based.*
13. Fellows, James and John Jewell (August 2005). "Corporations, Shareholders, and the Self-Rental Rule for Passive Losses," *TAXES*, Volume 83, Number 8, pp. 19-28. *Refereed. Contribution to Practice.*
14. Fellows, James. (May/June 2005). "Section 1244 Losses and S Corporations," *Journal of Passthrough Entities*, Volume 8, Number 3, pp. 33-46. *Refereed. Discipline Based.*
15. Fellows, James, Michael Yuhas, and Thomas Dickerson. (November/December 2004). "Liability Sharing and Debt Guarantees by LLC Members: The Related Party Issue Revisited," *Journal of Passthrough Entities*, Volume 7, Number 6, pp. 39-52. *Refereed. Discipline Based.*
16. Fellows, James, Michael Yuhas, and Thomas Dickerson (December 2003). "Income Tax Issues Upon the Death of a Member of a Professional Service LLC," *Journal of Taxation*, Volume 99, Number 6, pp. 358-371. *Refereed. Discipline Based.*
17. Fellows, James (September/October 2003). "The Formation and Liquidation of the S Corporation," *Journal of Taxation of Corporate Transactions*, Volume 1, Number 6, pp. 11-24. *Refereed. Contribution to Practice.*
18. Fellows, James and Michael Yuhas (March/April 2003). "S Corporation Redemptions: A Tax Analysis," *Journal of Taxation of Corporate Transactions*, Volume 1, Number 6, pp. 19-34. *Refereed. Contribution to Practice.*
19. Fellows, James and Michael Yuhas (April 2003). "Section 1031 Like-Kind Exchanges: The New and the Novel," *Tax Management Real Estate Journal*, Volume 19, Number 4, pp. 87-101. *Refereed. Contribution to Practice.*
20. Fellows, James and Michael Yuhas (February 2003). "Stock Redemptions, Attribution Rules, and Related Parties: The Tax Maze for Estates and Trusts," *TAXES*, Volume 82, Number 2, pp. 25-36. *Refereed. Contribution to Practice.*

OTHER PUBLICATIONS

1. Fellows, James. "The Form over Substance Doctrine in Tax Law," *Real Estate Law Journal*, (Spring 2007), Volume 35, Number 4, pp. 598-610. *Non-Refereed. Contribution to Practice.*
2. Fellows, James. (Winter 2006). "Real Estate Transactions and Evolving Judicial Analysis," *Real Estate Law Journal*, Volume 35, Number 3, pp. 450-63. *Non-Refereed. Contribution to Practice.*

3. Fellows, James. (Fall 2006). "The Taxation of Dual Purpose Realty," *Real Estate Law Journal*, Volume 35, Number 2, pp. 159-72. *Non-Refereed. Contribution to Practice.*
4. Fellows, James. (Summer 2006). "Valuation of Real Estate for the Charitable Deduction," *Real Estate Law Journal*, Volume 35, Number 1, pp. 159-72. *Non-Refereed. Contribution to Practice.*
5. Fellows, James (Spring 2006). "The Taxation of Destruction." *Real Estate Law Journal*, Volume 34, Number 4, pp. 484-497. *Non-Refereed. Contribution to Practice.*
6. Fellows, James (Winter 2005). "The Taxation of Eminent Domain," *Real Estate Law Journal*, Volume 34, Number 3, pp. 349-62. *Non-Refereed. Contribution to Practice.*
7. Fellows, James (Fall 2005). "Like Kind Exchanges and Related Parties," *Real Estate Law Journal*, Volume 34, Number 2, pp. 221-234. *Non-Refereed. Contribution to Practice.*
8. Fellows, James (Summer 2005). "Real Estate Development as Domestic Production," *Real Estate Law Journal*. Volume 34, Number 1, pp. 84-97. *Non-Refereed. Contribution to Practice.*
9. Fellows, James (Spring 2005). "The Taxation of Motive and Intent," *Real Estate Law Journal*, Volume 33, Number 4, pp. 458-468. *Non-Refereed. Contribution to Practice.*
10. Fellows, James (Winter 2004). "Tax Incentives for Investment in Low-Income Communities," *Real Estate Law Journal*, Volume 33, Number 3, pp. 317-330. *Non-Refereed. Contribution to Practice.*
11. Fellows, James (Fall 2004). "The Tax Consequences of Abandoned Property," *Real Estate Law Journal*, Volume 33, Number 2, pp. 190-202. *Non-Refereed. Contribution to Practice.*
12. Fellows, James (Summer 2004). "Limited Liability Companies and Pandora's Box," *Real Estate Law Journal*, Volume 33, Number 1, pp. 78-90. *Non-Refereed. Contribution to Practice.*
13. Fellows, James (Spring 2004). "Real Estate Exchanges and Taxable Gain," *Real Estate Law Journal*, Volume 32, Number 4, pp. 404-415. *Non-Refereed. Contribution to Practice.*
14. Fellows, James (Winter 2003). "Real Estate Investments and Tax Reform," *Real Estate Law Journal*, Volume 32, Number 3, pp. 284-296. *Non-Refereed. Contribution to Practice.*
15. Fellows, James (Fall 2003). "Vacation Homes and Federal Tax Law: The Arcane and the Arbitrary," *Real Estate Law Journal*, Volume 32, Number 2, pp. 150-167. *Non-Refereed. Contribution to Practice.*
16. Fellows, James (Summer 2003). "Environmental Tax Policy and Conservation Easements," *Real Estate Law Journal*, Volume 32, Number 1, pp. 62-77. *Non-Refereed. Contribution to Practice.*
17. Fellows, James (Spring 2003). "Like-Kind Exchanges and the Tenancy in Common," *Real Estate Law Journal*, Volume 31, Number 4, pp. 240-52. *Non-Refereed. Contributions to Practice.*

18. Fellows, James (Winter 2002). "Owning Rental Property as a Hobby: A Bounty of Tax Issues," *Real Estate Law Journal*, Volume 31, Number 3, pp. 240-252. *Non-Refereed. Contribution to Practice.*
19. Fellows, James (Fall 2002). "A Potpourri of Tax Issues: Close Encounters with the IRS," *Real Estate Law Journal*, Volume 31, Number 2, pp. 147-56. *Non-Refereed. Contribution to Practice.*

COURSES TAUGHT

- Fall 2006 MBA 6930-791 Living Enterprise (Epicenter)
- Fall 2006 ACG 5015-601 Federal Taxation of Business Entities
- Fall 2006 ACG 5015-691 Federal Taxation of Business Entities
- Spring 2007 ACG 5015-691 Federal Taxation of Business Entities
- Spring 2007 MBA 6930-692 Living Enterprise

PROFESSIONAL SOCIETIES/ASSOCIATIONS

Year	Society/Association	Role
2003-Pres	National Association of Tax Professionals	Member
1992-2005	Florida Institute of CPAs-Suncoast Chapter	Director of Continuing Education
1982-Pres	Florida Institute of CPAs	Member

GOVERNANCE/COMMITTEES

Year	Name of Committee	Role	Institution
08/2003-05/2005	Chair of College of Business Council of USFSP	Chair	USFSP COB
08/2003-08/2004	Chair of USFSP COB Tenure and Promotion Committee	Chair	USFSP COB
08/2005-05/2006	Member of USFSP COB Tenure and Promotion Committee	Member	USFSP
01/2004-05/2006	Chair of USFSP COB Annual Review Committee	Chair	
08/2003-05/2007	Faculty Senator	COB Representative	USFSP
08/2006-05/2007	Chair of Graduate Curricula and Assessment Committee - COB	Chair	USFSP COB
08/2003-05/2004	Chair of USFSP Campus Tenure and Promotion Committee	Chair	

08/2005-05/2007	Chair of USFSP Sabbatical Committee	Chair	
08/2002-05/2003	Chair of USFSP Graduate Council	Chair	USFSP

AWARDS

Year	Society/Association
2005	Named as the Educator of the Year for 2005 by The Florida Institute of Certified Public Accountants

FACULTY DEVELOPMENT

Year	Society/Association
2007	45 hours of continuing professional education to maintain licensure as a Florida CPA
2006	45 hours of continuing educational credit [CPE] to maintain licensure as a Florida CPA
2005	60 hours of continuing professional education to maintain licensure as Florida CPA
2004	60 hours of continuing professional education to maintain licensure as Florida CPA
2003	45 hours of CPE credit to maintain licensure as a CPA in the state of Florida