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Education: Ohio University (B.G.S., summa cum laude, 1974); Cleveland State University (J.D., 1979); New York University (LL.M., in Taxation, 1982). Certified Public Accountant. Certified Management Accountant. Certified Financial Planner.

Bar Admissions: 1980, Ohio.

Member: Board of Editors, Journal of Pension Planning and Compliance, 1994-Present; Board of Editors, Journal of Deferred Compensation, 1994-Present; Ohio Society of CPAs; American Institute of CPAs.

Associate Professor of Accounting, Kent State University, 1992-Present.

Author - Books:

- Financial Guidance for Every American, The 360 Degrees of Financial Literacy Website, AICPA (2005)

Author - Articles:

- Providing Life Insurance and Other Incidental Benefits Through Qualified Retirement Plans After TEFRA, The Tax Adviser (1984)
- Functional Disparity Between Section 336 and 337 Liquidations, The Tax Adviser (1984)
- Discriminatory Methods of Compensating Key Employees in Closely Held Corporations, The Tax Adviser (1984)
- Church Maintained Tax-Sheltered Annuity Plans, The Journal of Pension Planning and Compliance (1989)
- Nonqualified Deferred Compensation Arrangements, The Tax Adviser (1995)
- Income Tax Distinctions Between S Corporations and Limited Liability Companies, Ohio CPA Journal (1995)
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Editor: Briefs, a periodic publication by Wickens, Herzer, Panza, Cook & Batista Co.

Areas of Practice: [Business Organizations and Tax](#)