
Jeffrey J. Bryant, Ph.D.
Professor
School of Accountancy
W. Frank Barton School of Business
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Academic Background

Ph.D. Texas Tech University, Lubbock, TX, Accounting, 1994
J.D. Washburn University, Topeka, KS, School of Law, 1980
B.B.A. Wichita State University, Wichita, KS, Accounting, 1977

Certifications

Certified Public Accountant
Kansas Bar

Memberships

American Accounting Association
American Institute of Certified Public Accountants

WORK EXPERIENCE

Academic Experience

Director, School of Accountancy, Wichita State University (2018 - Present), Wichita, Kansas
Professor, Wichita State University (2007 - Present), Wichita, Kansas
Assistant Professor/Associate Professor/Professor, School of Accountancy, Wichita State University (1993 - Present),
Wichita, Kansas
Director, School of Accountancy, Wichita State University (2003 - 2009), Wichita, Kansas

Courses Taught

Cooperative Education, Directed Study in Accounting, Internship in Accounting, Introduction to Federal Income Tax, Tax Research and Selected Topics, Taxation of Business Entities, Taxation of Business Entities II, Taxation of Trusts and Estates

INTELLECTUAL CONTRIBUTIONS

Refereed Articles

Bryant, J. J. (2018). Miscellaneous Itemized Deductions May Be Missed More Than Expected. *Journal of Taxation of Investments*.

Bryant, J. J. (2017). New Regulations Raise Critical Issues Concerning A Partner's Share of Liabilities and Partnership Disguised Sales. *Journal of Taxation of Investments*, 34 (4), 3 - 23.

Bryant, J. J. (2016). A New Law Changes the Way the IRS Will Handle Partnership Audits. *Journal of Taxation of Investments*.

Bryant, J. J. (2015). New Basis Rules Complicate Accounting for Investments in Partnerships. *Journal of Taxation of Investments*.

Bryant, J. J. (2013). New Option Regulations Add Clarity and Complexity for Partnerships. *Practical Tax Strategies*.

Bryant, J. J. (2013). Recovering Taxes Paid When Income is Forfeited: An Analysis of Section 1341. *Journal of Taxation of Investments*.

Bryant, J. J. (2012). Dealing With the IRS After a Taxpayer's Situation Sours: Recent Developments. *Journal of Taxation of Investments*.

Bryant, J. J. (2011). The Tax Consequences of Litigation Damages. *Taxes--the Tax Magazine*.

Bryant, J. J. (2011). Trust Distribution Options That Meet the Needs of Grantors, Beneficiaries and Trustees. *Journal of Taxation of Investments*.

Bryant, J. J. & Alltizer, R. (2008). The Problem of Expected Returns and Other Risks Associated with Installment Sales in an Uncertain Environment. *Journal of Taxation of Investments*.

Bryant, J. J. (2007). Interagency Final Statement on Elevated-Risk Complex Structured Finance Activities. *Derivatives*.

Bryant, J. J. (2006). FASB Hedges Its Position In Response To SEC's Report On Off-Balance Sheet Transactions. *Derivatives*.

Bryant, J. J. & Alltizer, R. L. (2006). TIPRA Further Compromises a Taxpayer's Ability to Compromise. *Taxes--the Tax Magazine*.

Bryant, J. J. (2005). Final Section 643 Regulations Revise Definition of 'Income' and Determine Its Impact On Taxation of Trusts and Estates. *Journal of Taxation of Investments*.

Bryant, J. J. (2005). SEC Adopts Final Rules Amending Form 20-F To Accommodate Foreign Issuers. *Derivatives*.

Bryant, J. J. & Alltizer, R. (2004). An Analysis of the Final Code Sec. 263(a) Regulations on Capitalization of Intangible Assets. *Taxes--the Tax Magazine*.

Bryant, J. J. (2004). Enron Retirement Plan Litigation May Have Far-Reaching Significance for Plan Fiduciaries. *Journal of Taxation of Investments*.

Bryant, J. J. (2004). SEC Establishes Alternative Method of Computing Net Capital Charges for Certain Broker-Dealers. *Derivatives*.

Bryant, J. J. (2003). CFTC Proposes New Risk-Based Method for Determining Minimum Capital Requirements for FCMs, and Stricter Reporting Rules, Too. *Derivatives*.

Bryant, J. J. & Alltizer, R. (2003). Considerations Affecting the After-Tax Cost of Business Expansion. *Taxes--the Tax Magazine*.

Bryant, J. J. (2003). SEC Proposed Rule 10b-18: Disclosure and Safe Harbor Amendments for Issuer Repurchases of Issuer Securities. *Derivatives*.

Bryant, J. J. (2003). Standing Firm, IRS Rewrites Basis-Shifting Regs. to Shut Down Abusive Tax Shelter. *Derivatives*.

Bryant, J. J. (2003). The Consequences of the New Required Minimum Distribution Regulations For Qualified Plans and IRAs. *Journal of Taxation of Investments*.

Bryant, J. J. (2002). SEC Proposes New Form 8-K Disclosures and Filing Deadlines. *Derivatives*.

Bryant, J. J. & Alltizer, R. (2002). The Effects of Notice 2002-8 on Split-Dollar Life Insurance Arrangements and Business Planning. *Taxes--the Tax Magazine*.

Bryant, J. J. & Foran, N. (2002). The Home Sale Gain Exclusion. *Journal of Accountancy*.

Bryant, J. J. & Fleischman, G. (2001). A Critique of the Innocent Spouse Equitable Relief Provisions. *Tax Notes*.

Bryant, J. J. & Fleischman, G. (2001). A Primer for Financial Planners: The Revised Innocent Spouse Rules. *The Journal of Financial Planning*.

Bryant, J. J. & Fleischman, G. (2001). A Review and Assessment of Recent Developments in the Revised Innocent Spouse Rules. *Taxes--the Tax Magazine*.

Bryant, J. J. & Alltizer, R. (2001). Guidance from the IRS on Making Reverse-Starker Exchanges. *Taxes--the Tax Magazine*.

Bryant, J. J. (2001). ISDA Releases First Industry-Sponsored Survey on OTC Derivatives Operations. *Derivatives*.

Bryant, J. J. (2001). Security Futures: CFTC Provides Rules on Notice Designation and Notice Registration. *Derivatives*.

Bryant, J. J. & Fleischman, G. (2001). Thoughts on the Innocent Spouse Knowledge Issue. *Tax Notes*.

- Bryant, J. J. (2000). Keeping Up Attack on 'Hybrid Branch' Arrangements, IRS Reissues Section 954 Proposed Regs. *Journal of Taxation of Investments*.
- Bryant, J. J. & Fleischman, G. (2000). How Innocent Spouses Spell Relief. *Journal of Accountancy*.
- Bryant, J. J. & Fleischman, G. (2000). Perspectives on the Innocent Spouse Separate Liability Election. *Tax Notes*.
- Bryant, J. J. & Foran, N. (2000). Regulations Clarify Intangible Amortization and Provide Anti-Churning Rules. *Taxes--the Tax Magazine*.
- Bryant, J. J. & Fleischman, G. (2000). C Corporation, LLC, or Sole Proprietorship? What Form is Best for Your Business? *Management Accounting Quarterly*.
- Bryant, J. J. (1999). Avoiding Excess Distribution Taxation Remains Elusive Even As PFIC Rules Are Refined. *Journal of Taxation of Investments*.
- Bryant, J. J. (1999). Global Dealing Regulations Bring Manufacturing Concepts to Financial Product Transfer Pricing Methods. *Journal of Taxation of Investments*.
- Bryant, J. J. (1999). PFICs: Avoiding Deferred Tax on Excess Distributions. *U. S. Taxation of International Operations*.
- Bryant, J. J. & Foran, N. (1999). Proposed Regulations Explain and Clarify Higher Education Credits. *Taxes--the Tax Magazine*.
- Bryant, J. J. & Foran, N. (1999). Roth IRA Final Regulations Offer Clarity and Guidance. *Tax Adviser*.
- Bryant, J. J. & Fleischman, G. (1999). Tax Planning For Mid-Life Business Entity Changes. *Practical Tax Strategies*.
- Bryant, J. J. (1998). Congress, IRS Attack Potential Hybrid Entity Abuse in International Business Arrangements. *Journal of Limited Liability Companies*.
- Bryant, J. J. (1998). Developments in Tax Incentives for Education. *AICPA Tax Adviser Direct*.
- Bryant, J. J. (1998). Hybrid Branches and Subpart F: Is Treasury's Attack on Hybrid Arrangements Itself Abusive? *Journal of Limited Liability Companies*.
- Bryant, J. J. (1998). Making College More Affordable. *Journal of Accountancy*.
- Bryant, J. J. (1998). Using Hybrid Entities in International Business Arrangements. *U. S. Taxation of International Operations*.
- Bryant, J. J. (1997). Check-the-Box Regs: Benefits of Using Single Member LLCs. *Udyog Pragati*.
- Bryant, J. J. (1997). Check-the-Box Regulations Focus on Planning Possibilities With Single Member LLCs. *Journal of Limited Liability Companies*.
- Bryant, J. J. & Warchuck, C. (1997). Steps to Take to Preserve Deductions for Beneficiaries at the Termination of a Trust or Estate. *Journal of Taxation*.
- Bryant, J. J. (1997). Tax Consequences of TRA '97 May Favor LLCs, but Impact Is Often Uncertain. *Journal of Limited Liability Companies*.
- Bryant, J. J. (1995). Medicare HI Tax Becomes a Factor in Planning for Compensation and SE. *Journal of Taxation*.

Presentation of Refereed Papers

Regional

- Bryant, J. J. & Hildebrandt, D. (1995, March). *Contributions to Charity in an Era of Tax Reform*. Midwest Accounting Society, Unknown, Unknown.

SERVICE

Service to the University

Department Assignments

Chair:

2009-2010: Tenure and promotion committee

2007-2008: Faculty search committee - 2 positions

2006-2007: Faculty Search Committee - 3 positions

2003-2004 – 2006-2007: School of Accountancy Accreditation Committee

Faculty Advisor:

2000 - 2003: Beta Alpha Psi

Member:

2003 - 2009: School of Accountancy Accounting and Auditing Conference Planning Committee

2003 - 2018: School of Accountancy Curriculum Committee

2009 - 2018: School of Accountancy Faculty Senate representative

College Assignments

Member:

1994 – 1995, 2015 – 2017: Faculty Affairs Committee – Barton School of Business

2003-2010: Barton School Scholarship Committee

Member

2003-2009, 2018-present: Barton School Executive Committee

1997 - 2002: Barton School Exceptions Committee

1998 - 1999: Barton School Dean's Search Committee

2014 - 2015: Dean search committee - Barton School of Business

University Assignments

Member:

2009-2018: Faculty Grievance Committee

2001 - 2006: University Graduate School Strategic Planning Committee

2000 -2004: University Graduate Council

1998 - 1999: University Administrative Review Committee

Service to the Profession

Board Member: Advisory Board

2005 – 2018: Journal of Taxation of Investments.

2005 – 2018: Derivatives.

Reviewer: Book / Textbook

2001: Derivatives. The Book of Risk by Dr. Dan Borge

Reviewer: Conference Paper

2000: Midwest American Accounting Association.

Honors-Awards-Grants

Award

2010: , Barton School of Business. Finalist - Graduate Instructor of the Year.

2002: , Barton School of Business. Graduate Instructor of the Year for Outstanding Teaching Performance.

2001: Wichita State University. Researcher/Writer of the Year

1999: , Wichita State University. Researcher/Writer of the Year.

1999: , Beta Alpha Psi. Exceptional service as a faculty member award.

Honors

2003 - 2018: BKD Faculty Fellowship in Accountancy, Barton School of Business

2000 – 2002: Barton Research Fellow