

NATHAN WADLINGER, M.ACC., JD, LL.M., Esq., C.P.A, E.A.

University of Central Florida
College of Business
Dixon School of Accounting
BA-1 439
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Orlando, FL 32816
Nathan.wadlinger@ucf.edu

EDUCATION

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|------|---|
| 2016 | LL.M. in Tax (Ranked #1 out of 84 students)
Boston University School of Law
Boston, MA |
| 2012 | JD with Estates & Trusts Certificate (Ranked in top 20% of class)
Levin College of Law, University of Florida
Gainesville, FL |
| 2008 | BS/M.Acc. in Accounting (Taxation Track)
Joint degree program
Fisher School of Accounting (FSOA), University of Florida (UF)
Gainesville, FL |
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HONORS AND AWARDS

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| 2021 | Nominated for Florida State University (FSU) Ralph Stair Prize Teaching Award |
| 2021 | Nominated for FSU University Teaching Award, Innovation in Teaching (Graduate Course Level). |
| 2020 | Nominated for FSU College of Business Teaching Award. |
| 2019 | Nominated for FSU University Teaching Award; however, ineligible for any teaching awards in 2019 due to not teaching at FSU for two or more years. |
| 2018 | Recipient of Tax Section of Florida Bar Fellowship for 2018—2019 |
| 2017 | Recipient of Tax Section of Florida Bar Fellowship for 2017—2018 |
| 2016 | Boston University Graduate Tax Program Academic Achievement Award: received for ranking #1 out of 84 students |

2016	Boston University LL.M. <i>Pro Bono</i> Student of the Year
2012	Graduated <i>cum laude</i> from Levin College of Law
2012	University of Florida <i>Pro Bono</i> Student of the Year
2012	Estate Planning UF College of Law Book Award (Spring). This Book Award and each following were received for achieving the highest grade in the class.
2012	Tax Moot Court UF College of Law Book Award (Spring)
2011	Tax Moot Court UF College of Law Book Award (Fall)
2011	Finance for Lawyers UF College of Law Book Award (Fall)
2010	Federal Income Tax UF College of Law Book Award (Fall)

PROFESSIONAL LICENSES AND CREDENTIALS

2009—present	Certified Public Accountant, Florida (AC41671).
2013—present	Bar Admission, Florida (106774).
2020—present	Enrolled Agent Certification (00140315-EA).

WRITTEN WORKS

Refereed Journal Articles

Nicole F. Stowell, Carl Pacini, Martina K. Schmidt, & Nathan Wadlinger, *Senior Healthcare Fraud under Investigation*, Journal of Financial Crime, Vol. No. ahead-of-print, article available at <https://doi.org/10.1108/JFC-04-2020-0071> (2021).

Nicole F. Stowell, Carl Pacini, Nathan Wadlinger, Jacqueline M. Crain, & Martina K. Schmidt, *Investigating Healthcare Fraud: Its Scope, Applicable Laws, and Regulations*, 11 William & Mary Business Law Review 479 (2020).

Nicole F. Stowell, AnnMarie A. Gunn, Harris Ambush, Richard S. Mbatu, Camielle Crampsie, LaSonya Moore, Nathan Wadlinger, & Wendy Rote, *Implementing a Cross-Disciplinary Early Career Faculty Learning Community: A Case Study*, Journal of Faculty Development, Volume 36, Number 1, 2020, at 5-12.

Carl Pacini & Nathan Wadlinger, *How Shell Entities and Lack of Ownership Transparency Facilitate Tax Evasion and Modern Policy Responses to These Problems*, 102 Marquette Law Review 111-166 (2018).

Martina K. Schmidt, Nicole F. Stowell, & Nathan Wadlinger, *Healthcare Fraud under the Microscope: Improving its Prevention*, 25 *Journal of Financial Crime* 1039-1061 (2018).

Nathan Wadlinger, Carl Pacini, Nicole Stowell, William Hopwood, & Debra Sinclair, *Domestic Asset Tracing and Recovery of Hidden Assets and the Spoils of Financial Crime*, 49 *St. Mary's Law Journal* 609-664 (2018).

James Fellows & Nathan Wadlinger, *Head of Household Filing Status: More to it than meets the eye*, *NATP TAXPRO Journal*, Volume 24, Number 4, Winter 2017, at 38-44.

James Fellows & Nathan Wadlinger, *EIC and CTC: The Ugly Side of Refundable Credits, and Your Duty as a Tax Preparer*, *NATP TAXPRO Journal*, Volume 23, Number 4, Winter 2016, at 11-15.

Steven Dellinger & Nathan Wadlinger, *The Portability Pill: Examining the Trial Stages of Federal Estate and Gift Tax Spousal Portability*, 47 *Real Property Trust & Estate Law Journal* 367-412 (2012).

Professional Journal Articles

Nathan Wadlinger & Carol Vance, *ARE YOU NOT ENTERTAINED? The Fight for Clarity on the Tax Deductibility of Meals and Entertainment*, *Florida CPA Today*, Cover Story, Volume 37, Number 1, Winter 2021, at 10-13.

Nate Wadlinger, *The Fusion of Food and Fun – IRS Provides Proposed Regulations on Meals and Entertainment Deductions*, *The Florida Bar Tax Section Bulletin*, Volume 37, Number 1, Summer 2020, at 15-18.

Nathan Wadlinger & Carol Vance, *QBI Take 2 – Qualified Business Income Deduction Carryforward Issues for 2019*, *Florida CPA Today*, Cover Story, Volume 36, Number 1, Winter 2020, at 10-13.

Carol Vance & Nathan Wadlinger, *529 Education Funding, Transfers and Un-Funding Traps and Tips*, *Florida CPA Today*, Volume 36, Number 1, Winter 2020, at 15-18.

Nathan Wadlinger & Carol Vance, *Cashing Cryptocurrency Can Cause Confusing Consequences*, *Florida CPA Today*, Volume 35, Number 1, Winter 2019, at 11-13.

Carol Vance & Nathan Wadlinger, *Required Minimum Distributions: Mandatory Benefits and Paying the Piper*, *Florida CPA Today*, Volume 34, Number 1, Winter 2018, at 12-16.

Nathan Wadlinger & Carol Vance, *Wealth Transfer Tax Issues Affecting Non-Resident Aliens*, *Florida CPA Today*, Volume 33, March/April 2017, at 26-27.

Carol Vance & Nathan Wadlinger, *Non-Resident Alien Tax Compliance*, *Florida CPA Today*, Volume 33, January/February 2017, at 10-14.

PRESENTATIONS

Nate Wadlinger, A CPA's Tax Knowledge Will Never Be Complete - The Federal Tax Update for 2021, FICPA Summer Vacation Cluster, Disney's Yacht Club Resort, Lake Buena Vista, FL, information at <https://www.ficpa.org/event/summer-vacation-cluster-14> (August 6, 2021).

Nate Wadlinger & Melissa Leonard, EA Exam Changes in 2021, National Association of Tax Professionals, Virtual Presentation (May 21, 2021).

Nate Wadlinger & Melissa Leonard, EA Exam Updates: What to Expect in 2021, Gleim Publications, Virtual Presentation, available at <https://www.gleim.com/enrolled-agent-review/webinar-archive/> (February 2, 2021).

Nathan Wadlinger, AI & Data Analytics in Federal Tax Research, FICPA Federal Tax Conference, Virtual Presentation (due to COVID-19), information at <https://www.ficpa.org/event/federal-tax-conference-virtual> (December 10, 2020).

Nathan Wadlinger, Can Technology Really Predict Tax Outcomes? Using Artificial Intelligence to Improve Tax Practice, Stetson Tax Innovators Exchange National Law Conference, Virtual Presentation (due to COVID-19), information at <https://www.stetson.edu/law/news/index.php/2020/11/14/new-stetson-tax-innovators-exchange-goes-virtual-with-first-conference/> (November 13, 2020).

Nathan Wadlinger, Integrating AI in the Tax Curriculum, FSU Accounting Advisory Board Meeting, Virtual Presentation (due to COVID-19) (November 13, 2020).

Nathan Wadlinger, How Artificial Intelligence is Improving Tax Research, FICPA Tallahassee Chapter, Virtual Presentation (due to COVID-19), information at <https://www.ficpa.org/event/tallahassee-chapter-how-artificial-intelligence-improving-tax-research> (October 13, 2020).

Nathan Wadlinger, Combining Tax and Science: How Artificial Intelligence is Improving Tax Research, Florida Bar Tax Section CLE, Virtual Presentation (due to COVID-19), available at <https://www.youtube.com/watch?v=AoCUPJYw6gw&feature=youtu.be> (October 7, 2020).

Nathan Wadlinger, Improving the Accounting Profession with Data Analytics, FICPA Mid-Florida Chapter, Virtual Presentation (due to COVID-19), information at <https://www.ficpa.org/event/mid-florida-improving-profession-data-analytics> (October 6, 2020).

Nathan Wadlinger, Federal Tax Update, FICPA Summer Vacation Cluster Conference, Virtual Presentation (due to COVID-19), information at <https://www.ficpa.org/event/summer-vacation-cluster-now-fully-virtual> (August 7, 2020).

Nathan Wadlinger, Ullman Year in Review: Tax Technology Update, Florida Bar Tax Section 2020 Organizational Meeting, Virtual Presentation (due to COVID-19), available at <https://www.youtube.com/watch?v=CX9TZY4qdtA&feature=youtu.be> (July 3, 2020).

Nate Wadlinger, Andrea Medley, & Canita Peterson, Navigating the New Normal in the COVID Accounting World, Florida State University ROI Series, Virtual Presentation, available at <https://vimeo.com/428089104> (June 22, 2020).

Nathan Wadlinger, No Gain No Pain: the Tax Consequences of Opportunity Zones and Other Strategies, UF FICPA Conference, Gainesville, FL, information at <https://www.ficpa.org/event/university-florida-accounting-conference-7> (November 7, 2019).

Mark Friedman & Nathan Wadlinger, Data Analytics in the Accounting Curriculum, Florida Association of Accounting Educators, Orlando, FL (October 18, 2019).

Nathan Wadlinger, Ullman Year in Review: Partnership Tax Update, Florida Bar Tax Section 2019 Organizational Meeting, Amelia Island, FL (July 4, 2019).

Nathan Wadlinger, Ullman Year in Review: Corporate Tax Update, Florida Bar Tax Section 2018 Organizational Meeting, Amelia Island, FL (July 6, 2018).

Nathan Wadlinger, Packing a Punch: the Qualified Business Income Deduction, 2018 Gregory, Sharer, & Stuart Annual CPE Program, St. Petersburg, FL (June 7, 2018).

Nathan Wadlinger, Packing a Punch: the Qualified Business Income Deduction (and other business tax updates), CPE Presentation to Frazier & Deeter, LLC, Tampa, FL (May 23, 2018).

Nathan Wadlinger, Packing a Punch: the Qualified Business Income Deduction, CPE Presentation to Thomas Howell Ferguson P.A. CPAs, Tallahassee, FL (May 16, 2018).

Nathan Wadlinger, An Overview of Partnership Taxation, Florida Bar CLE, Phone CLE Presentation, available at https://www.youtube.com/watch?v=4p1l_hwnpXE (January 24, 2018).

Nathan Wadlinger, Potential Tax Bills: What Do You Need to Know?, Presentation at November monthly meeting for Indivisible Safety Harbor, Safety Harbor, FL (November 19, 2017).

Luke Richardson & Nathan Wadlinger, Tax Reform: An Overview of Where We Are Now, USF Accounting Conference, Tampa, FL (October 27, 2017).

Nathan Wadlinger, Tax Reform: What Do You Need to Know?, Panelist at Tax Reform: A Community Conversation hosted by various community organizations, St. Petersburg, FL (October 21, 2017).

Nathan Wadlinger, Ullman Year in Review: Corporate Tax Update, Florida Bar Tax Section 2017 Organizational Meeting, Amelia Island, FL (July 1, 2017).

Nathan Wadlinger, Auditor Liability in a Changing Environment, 2017 Gregory, Sharer, & Stuart Annual CPE Program, St. Petersburg, FL (June 8, 2017).

Nathan Wadlinger, An Overview of Partnership Taxation, Florida Bar CLE, Phone CLE Presentation, available at <https://itunes.apple.com/us/podcast/overview-of-partnership-tax/id1244095897?i=1000391009723&mt=2> (February 22, 2017).

MEDIA APPEARANCES, INTERVIEWS, AND FEATURED IN ARTICLES

New Stetson Tax Innovators Exchange goes virtual with first conference, Stetson University News, available at <https://www.stetson.edu/law/news/index.php/2020/11/14/new-stetson-tax-innovators-exchange-goes-virtual-with-first-conference/> (November 14, 2020).

Nathan Wadlinger, FSU Expert Ready To Provide Perspective On Impact Of Coronavirus Related IRS Changes, SRQ Magazine, available at https://www.srqmagazine.com/srq-daily/2020-04-18/13301_FSU-Expert-Ready-To-Provide-Perspective-On-Impact-Of-Coronavirus-Related-IRS-Changes (April 18, 2020).

Nathan Wadlinger, Tallahassee residents searching for answers after stimulus checks get deposited into wrong accounts, WXTL ABC 27 Tallahassee, available at <https://www.wtxl.com/news/local-news/tallahassee-residents-searching-for-answers-after-stimulus-checks-get-deposited-into-wrong-account> (April 16, 2020).

Nathan Wadlinger, FSU expert ready to provide perspective on impact of coronavirus-related IRS changes, Florida State University News, available at <https://news.fsu.edu/news/2020/04/16/fsu-expert-ready-to-provide-perspective-on-impact-of-coronavirus-related-irs-changes/> (April 16, 2020).

Nathan Wadlinger, COVID-19 related changes by IRS are more favorable for taxpayers, Florida State University College of Business News, available at <https://business.fsu.edu/experts/covid-19-related-changes-irs-are-more-favorable-taxpayers> (April 14, 2020).

Working, learning remotely is the new norm across campus, Florida State University College of Business News, available at <https://business.fsu.edu/article/working-remotely-new-norm> (March 30, 2020).

Faculty Profile: Nathan Wadlinger, Florida State University Law Focus, available at https://law.fsu.edu/sites/g/files/upcbnu1581/files/Focus%20Newsletters/2019/11.01.2019_Newsletter.pdf (November 1, 2019).

Wadlinger gets creative while instilling federal tax concepts, Florida State University College of Business News, available at <https://business.fsu.edu/article/wadlinger-gets-creative-while-instilling-federal-tax-concepts> (February 1, 2019).

College of Business offers its services to community, The Crow's Nest at USF St. Petersburg, available at <https://crowsteststpete.com/2017/01/17/college-of-business-offers-its-services-to-community/> (January 17, 2017).

INVITED PARTICIPANT SYMPOSIUMS ATTENDED

Deloitte LLP Tax Faculty Symposium, Virtual, April 22-23, 2021

Ernst and Young LLP Tax Educators Symposium, Virtual, October 16, 2020

Ernst and Young LLP Tax Educators Symposium, Washington, DC, November 13-15, 2019

Deloitte LLP Tax Faculty Symposium, Westlake, TX, April 25-26, 2019

PwC Data Analytics & Automation Academy, Dallas, TX, March 14-15, 2019

FACULTY POSITIONS

2021—present	Lecturer, Dixon School of Accounting, College of Business, University of Central Florida (UCF), Orlando, FL
2018—present	Adjunct Lecturer/Professor, Various Accounting and Law Schools, Various locations
2018—2021	Assistant Lecturer, Department of Accounting, College of Business, Florida State University, Tallahassee, FL
2018—2019	Adjunct Instructor of Tax, Program of Accountancy, Kate Tiedemann College of Business, University of South Florida St. Petersburg, St. Petersburg, FL
2016—2019	Adjunct Instructor of Tax, Lynn Pippenger School of Accountancy, Muma College of Business, University of South Florida (USF), Tampa, FL

2016—2018	Instructor II of Tax, Program of Accountancy, Kate Tiedemann College of Business, University of South Florida St. Petersburg (USFSP), St. Petersburg, FL
2016—2018	Course Facilitator, School of Law, Boston University (BU), Boston, MA
2014—2016	Assistant Professor, BS in Accounting Program, Indian River State College, Fort Pierce, FL
2013	Adjunct Instructor, BS in Accounting Program, Indian River State College (IRSC), Fort Pierce, FL

COURSES TAUGHT (in alphabetical order within level)

Graduate

Instructor of Record

Advanced Corporate Taxation – Online (USFSP)
Advanced Corporate Taxation – Traditional (USFSP)
Advanced Partnership Taxation – Online (USFSP)
Advanced Partnership Taxation – Traditional (USFSP)
Contemporary Issues in Taxation – Traditional (USF)
Corporate Taxation (Law School) – Online (Ohio Northern Univ)
Federal Tax Accounting II – Online (FSU)
Federal Tax Accounting II – Traditional (FSU)
Federal Taxation of Business Entities – Online (USFSP)
Federal Taxation of Business Entities – Traditional (USFSP)
Financial Statements Interpretation (Law School) – Online (FSU)
Introduction to Corporate Tax Law (Law School) – Online (BU)
Partnership Tax I (Law School) – Online (BU)
Partnership Taxation – Online (Fairleigh Dickinson University)
Research in Federal Taxation – Online (FSU)
Research in Federal Taxation – Traditional (FSU)
Tax of Pass-Throughs (Law School) – Online (Western New Eng)
Tax of Pass-Through Entities and Fiduciaries – Online (FSU)
Tax of Pass-Through Entities and Fiduciaries – Traditional (FSU)
Tax Writing 1 (Law School) – Online (Univ of San Francisco)
Tax Writing 2 (Law School) – Online (Univ of San Francisco)
Volunteer Income Tax Assistance Tax Practicum (USFSP)

Undergraduate

Instructor of Record

Accounting for Decision Makers – Online (UCF)
Accounting for Decision Makers – Hybrid (UCF)
Business Law 1 – Online (IRSC)

Concepts of Federal Income Tax – Online (USFSP)
Corporate Taxation – Traditional (IRSC)
Cost Accounting – Traditional (IRSC)
Federal Income Taxation – Traditional (IRSC)
Federal Tax Accounting II – Traditional (FSU)
Financial Accounting 1 – Traditional (IRSC)
Financial Accounting 2 – Traditional (IRSC)
Individual Income Taxation – Traditional (IRSC)
Law and Business 1 – Traditional (USFSP)
Legal and Social Aspects of Business – Online (IRSC)
Volunteer Income Tax Assistance Tax Practicum (USFSP)

Course Facilitator Federal Income Taxation 1 – Hybrid (BU)
 Extreme Estate Planning – Hybrid (BU)
 Tax Aspects of Buying and Selling a Business – Hybrid (BU)
 Tax Practice and Procedure – Online (BU)
 Taxation of Intellectual Property – Hybrid (BU)

OTHER INSTRUCTION

2019—present Lead Instructor for IRS Enrolled Agent Exam Review Series, Gleim Publications, Inc., Gainesville, FL

2017—present Founder, Instructor, and Developer of *Explore the Internal Revenue Code* YouTube Channel,
<http://www.youtube.com/c/ExploretheInternalRevenueCode>

ACCOUNTING AND LEGAL PRACTICE

2018—present Staff Tax Accountant
 Thomas Howell Ferguson P.A. CPAs
 Tallahassee, FL

2013 Staff Attorney/Court Program Specialist
 Nineteenth Judicial Circuit of Florida—Civil
 Port St. Lucie, FL

2011—2013 Research Assistant for Professor Steven Willis
 Levin College of Law, University of Florida
 Gainesville, FL

2011 Summer Associate: Tax
 Rossway Swan Tierney & Barry
 Vero Beach, FL

2008—2009 Diversified Tax Services Staff
Ernst & Young, LLP
West Palm Beach, FL

UNIVERSITY SERVICE ACTIVITIES

2020—2021 Member, FSU Master of Accounting Committee
2019—2021 Faculty Advisor, Deloitte FanTAXtic Student Competition
2018—2021 Member, FSU Commencement Representative
2018—2019 Member, FSU Accounting Analytics Task Force
2017—2018 Member, USFSP Textbook Affordability Task Force
2017—2018 Member, USFSP New/Early Career Faculty Learning Community
2016—2018 Member, USFSP College of Business Faculty Standards Task Force
2016—2018 Member, USFSP College of Business Faculty Development
Committee
2016—2018 Member, USFSP Scholarship Committee

PROFESSIONAL & OTHER SERVICE ACTIVITIES

2020—present Assistant Director, Technology, Tax Section of Florida Bar
2020—2021 Assistant Chair, Florida Bar National Tax Moot Court Competition
2018—present Member, FSU Accounting Conference Committee, Florida Institute
of Certified Public Accountants (FICPA)
2018—present Member, Tax Section of American Institute of Certified Public
Accountants
2017—present Member, UF Accounting Conference Committee, Florida Institute
of Certified Public Accountants (FICPA)
2017—present Member, Federal Tax Committee, FICPA
2016—present Member, Tax Section of Florida Bar
2016—present Member, FICPA
2016—present Member, Steering Committee Board, Florida Association of
Accounting Educators (FAAE)
2014—present Member, FAAE
2017—2018 Member, USF Accounting Conference Committee, FICPA
2014—2018 Site Coordinator & Quality Review, IRS—Volunteer Income Tax
Assistance program, Fort Pierce & St. Petersburg, FL
2010—2012 Member of the Florida Tax Moot Court Team
2008 Elected to Upsilon Chapter of Beta Alpha Psi
2007 President of FSOA Council (student government), Spring semester