

CONTACT INFORMATION Assistant Professor of Law and Taxation
Alfred University, College of Business
Olin Building, #418
Alfred, NY 14802
Office: (607) 871-2035
rodriguez@alfred.edu

EDUCATION LL.M. New York Law School; Taxation (2010)
J.D. New York Law School (1999)
M.B.A. Baruch College, C.U.N.Y.; Finance (1995)
B.S. Long Island University; Finance (1985)

TEACHING & RESEARCH INTERESTS Business Law
Federal Tax Law
• Entrepreneurship taxation

ACADEMIC APPOINTMENTS & COURSES TAUGHT **Alfred University, Alfred NY (AACSB Accredited)**
Assistant Professor of Law and Taxation (2014-)
• Commercial Law
• Legal Environment of Business
• Corporate (Business) Taxation
• Personal Taxation
• MBA Advanced Taxation
• On-line & Elective Courses:
• Legal Environment of Business (Summer 2018)
• Marketing Law (Winter 2018)
• Sports Law (Winter 2017, 18)

New York Law School, New York NY

Adjunct Professor of Law, LL.M. Graduate Tax Program (2012-14)
• Tax Accounting - Problems of Tax Timing
• Taxation of Financial Instruments (Co-taught)

PUBLICATIONS

Working Papers:

Has the Promise of the Tax Treatment of Start-Up Expenses Under Section 195 Been Fulfilled?

Publications:

Using Drone Technology to Teach Entrepreneurship and Leadership Skills in Rural Higher-Education Institutions, with Prof. Sangjoon Lee, Alfred University; *Asia Pacific Business & Economics Perspectives* (Vol. 5, No. 2, Winter 2017)

Equity Swaps and the Withholding Tax: "Potential for Tax Avoidance"; *Journal of Taxation and Regulation of Financial Institutions* (Vol. 25, No. 3, Jan/Feb 2012)

Withholding Tax Treatment of Total Return Equity Swaps: New Answers, But New Questions, Too; *Journal of Taxation and Regulation of Financial Institutions* (Vol. 24, No. 5, May/June 2011)

The Impact of Listing Latin American ADRs on the Risk and Return of the Underlying Shares, with Prof. Terrance Martell and Prof. Gwendolyn Webb, Baruch College, C.U.N.Y.; *Global Finance Journal* (Vol. 10, No. 2, 1999)

- Paper presented at the 3rd Annual Conference on Multinational Financial Issues held in Washington, D.C. between June 20-22, 1996

GRANTS PENDING

- Appalachian Regional Commission Grant (January 2018); \$300,000 budget
 - Project Manager: *Using Drone Technology for Workforce Development in Southern Tier NY*
 - This proposed project was a first-time, interdisciplinary collaboration between the Alfred University Engineering School and the College of Business to train the local workforce and Alfred University students in drone piloting and maintenance skills and entrepreneurship, and then to practice these skills by providing local farmers with agricultural data to increase their crop yield and health

UNIVERSITY SERVICE

Alfred University

- IT Committee Reviewing Online Material Accessibility, member (2018)
- Search Committee for Accounting Faculty, member (2018)
- Curriculum and Teaching Committee, member (2017-8)
- Attended various university recruiting events (2015-)
- MBA Advisory Council, member (2014-)

**STUDENT
ADVISING**

Alfred University

- Co-faculty advisor of the *Saxon Fly*; a student club collaboration between Business and Engineering students using drone technology (2015-18)
 - Academic advisor: Family Business & Entrepreneurship minor (2015-)
 - Independent Study advisor
 - Academic advisor: select undergraduates (2015-)
 - Volunteer Income Tax Assistance (VITA) Program Coordinator (2014-)
 - Program commended by the 2017 AACSB Continuous Improvement Review team for combining experiential learning with community engagement and impact
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**UNIVERSITY
ACTIVITIES**

Alfred University

Hosted Tax and Business Guest Speakers on the following topics (2015-):

- Construction Tax Planning & Cost Segregation
- Equine Business and Tax Issues
- Foreign Corrupt Practices Act
- Nonprofit Management
- Transfer Pricing, and International Taxation

Hosted Regulatory Guest Speakers representing (2014-):

- Department of Justice
- Department of Labor
- Environmental Protection Agency
- Federal Trade Commission
- Treasury Department; Internal Revenue Service

Access to Investment Banking Guest Speakers (2015-7):

Provided telephonic access to monthly “pitch meetings” from various firms, generally in the green energy sector, seeking angel or seed funding

**PROFESSIONAL
MEMBERSHIPS &
EMPLOYMENT**

Academy of Legal Studies in Business (2016-)

- Referee for Journal of Business Law and Ethics Pedagogy (2017)

AICPA; Tax Section (2017-)

Private Law Practice (2001-14)

- **Individual Federal and State Tax Controversy Resolution**
 - Settled Federal and local income tax obligations for individual taxpayers
- **Pro Bono, and Outside General Counsel for Businesses and Nonprofits**

Advised on governance, legal, tax, and corporate matters in support of business operations. I also reviewed and drafted legal agreements, and assisted in evaluating strategic options and risk management

Dagger Management, Inc.: Principal (1992-01)

- Owner of a management consulting firm that provided back-office and OTC derivative documentation services to major banking and brokerage firms

Project Manager, and Senior Staff Consultant; Self-employed (1985-92)

- Project Manager and staff member of various financial services back-office projects
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**STATE BAR &
COURT
ADMISSIONS**

New York State
United States Tax Court
United States District Court for the Eastern District of New York
United States District Court for the Southern District of New York

**LEGISLATIVE
ACTIVITY**

Submitted comments to the Federal Aviation Administration: Clarification of Applicability of Aircraft Registration Requirements for Unmanned Aircraft Systems (“drones”) and request for Information Regarding Electronic Registration, November 2015

Submitted comments to the US Treasury Department on proposed withholding tax treatment of notional principal contracts under section 81(m), and requested that the issue be included on the 2011-12 guidance priority list

Presented written testimony before the NY Senate Committee on Investigations & Government Operations regarding liquor licensing community issues, March 2010

AFFILIATIONS

Academy of Legal Studies in Business
American Institute of Certified Public Accountants; Tax Section
New York State Bar Association; Tax Section

**SPEAKING
ENGAGEMENTS**

Guest Speaker at Alfred University’s Bergren Forum

- Drone Technology as an Experiential Teaching Tool, 2016

**COMMUNITY
SERVICE**

CIVIC

- **Allegany County Telecommunications Development Corp. (2015-17)**
Appointed by the Allegany County Legislature, the members promote quality Internet access within Allegany County, NY
- **Taxpayer Advocacy Panel (www.improveirs.org) (2012)**
Appointed as a New York State Representative by the Secretary of the US Treasury Department. The 83 panel members’ mission is to improve the IRS tax administration system and organization by providing input on its strategic initiatives.

- **Manhattan Community Board Five (www.cb5.org) (2006-11)**
Appointed by the Manhattan Borough President, the 50 board members represent the diverse stakeholders of Midtown Manhattan, with over 50 million residents, workers, and visitors per year

PHILANTHROPIC

- **Ardent Solutions, Inc. (www.ardentnetwork.org) (2015-17)**
Appointed to the Board of this NY nonprofit whose board members represent various stakeholders servicing the healthcare needs of those in Western New York
- **En Foco, Inc. (www.enfoco.org) (2007-11)**
Appointed to the Board of this NY nonprofit that promotes cultural diversity in photography; En Foco publishes Nueva Luz, a three-time finalist for the Lucie Awards as the Best Photographic Magazine of the Year for 2007, 2008, and 2009
- **Violence Intervention Program Inc. (www.vipmujeres.org) (2005-06)**
Appointed to the Board of this NY nonprofit that serves the immigrant victims of domestic violence and their families

AWARDS

Empire State Counsel Award (2009)

By the New York State Bar Association for providing 50+ hours of pro bono legal services

New York State Pro Bono Service Award (2009)

By the Brooklyn Bar Association's Volunteer Lawyers Project for pro bono legal services to Consumer Bankruptcy petitioners

Commitment to Justice Award (2004)

By inMotion, Inc. for pro bono legal services to the immigrant victims of domestic violence; Award presented by former NY Governor Mario Cuomo

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