Richard Marmon, LL.M.
Associate Professor
Accounting and Finance
Rohrer College of Business
marmon@rowan.edu

Academic Background

LL.M. Villanova University School of Law.

Pursuing Ph.D. Drexel University.

J.D. Widener University School of Law.

MBA LaSalle University.

Courses Taught

Courses from the Teaching Schedule: Concepts In Federal Taxation, Federal Taxation, Individual Taxation, Introduction to Federal Taxation, Principles of Accounting I, Principles of Accounting II, Taxation of Business Entities

Other courses taught:
Principles of Accounting I
Intermediate Accounting I
Intermediate Accounting II
Cost Accounting
Wills, Trusts, and Estate Planning
Auditing
Foundations of Accounting
Seminar in Taxation

Work Experience

Academic

Associate Professor, Rowan University (September, 2004 - Present), Glassboro, New Jersey.

Assistant Professor, Rowan University (September, 1986 - August, 2004), Glassboro, New Jersey.

Non-Academic

Of Counsel, Reger, Rizzo & Darnall, LLP (April, 2013 - Present), Mount Laurel, New Jersey.

Consulting Experience

2010-2011: Revival Baptist Church, Formation and consulting, Pro-bono incorporation services and drafting of bylaws and consulting for start-up Church.

2010-2011: Christopher J. Stanchina, Esq., P.C., Expert Witness in New Jersey Case Involving partnership fraud, Tax and financial analysis of theft damages relating to Partner misappropriation of assets.

2009-2010: Various Clients, Tax Preparation, Prepared Individual, Fiduciary and Business Entity Tax Returns

2009-2010: Church of the Good Shepherd, Subdivison and sale of church property, Represented Church in Subdivision application before the planning and zoning board including document preparation and representation at closing.

2009-2010: Christopher J. Stanchina, Esq., P.C., Expert Analysis of Economic Loss, Engagement as an expert witness for contract litigation. Provided a detailed report and analysis of the economic loss of a minority partner including tax implications and capital liquidation.

Professional Certifications

New Jersey Bar, 1991, New Jersey.

Pennsylvania Bar, 1991, Philadelphia, PA.

Certified Management Accountant, 1987, New Jersey.

Certified Public Accountant, 1986, Philadelphia, PA.

Professional Memberships

New Jersey Bar Association, 1991

American Institute of CPAs, 1986

Professional Development

Instructional-Related Conference

2009-2010: McGraw-Hilll/Irwin Principles of Tax Focus Group. The conference featured 20 tax professors from around the nation discussing innovations in teaching taxation. In addition, there was a presentation by John Barrick of Brigham Young University about his experience working with the Joint Committee on Taxation, including insights into the legislative process and upcoming developments in tax law. There was also a demonstration and tuturial of CourseSmart homework and quiz manager.

Other Professional Development

2018-2019: Flaster/Greenberg. Asset Protection Planning, Trust and Estates Planning - Post Tax Reform

2014-2015: 2015 AAA Mid-Atlantic Region Conference.

Professional Seminars / Workshops

2022-2023: AICPA. Using Financial Modeling in Estate Planning

2022-2023: South Jersey Working Together Conference. 2023 South Jersey Working Together IRS Conference

2022-2023: New Jersey Institute for Continuing Legal Education. NJICLE 89'th Semi-Annual Tax and Estate Planning Forum

2022-2023: TaxSpeaker CPE. 1040 Indepth Seminar

2021-2022: New Jersey Institute for Continuing Legal Education. 17'th Annual South Jersey Working Together Conference

2021-2022: New Jersey Institute for Continuing Legal Education. NJICLE: Wanda Akin interviews Ida B. Wells

2021-2022: New Jersey Institute for Continuing Legal Education. Maximizing Social Security and Minimizing Tax

2021-2022: TaxSpeaker CPE. TaxSpeaker: 1040 Tax In-Depth

2021-2022: New Jersey Institute for Continuing Legal Education. NJICLE - State Residency and Domicile Tax Planning

2021-2022: New Jersey Institute for Continuing Legal Education. 13'th Annual Federal Tax Law Symposium - The Build Back Better Act

2021-2022: American Rescue Plan Act. TaxSpeaker Seminar: American Rescue Plan Act

2020-2021: New Jersey Mandatory Continuing Legal Education. 11'th Annual Emerging Issues in Tax Practice

2020-2021: Pennsylvania Society of Tax & Accounting Professionals. TaxSpeaker Federal Tax Update - Corporations & Partnerships

2020-2021: AICPA. Business Succession Planning: Now's the Time

2019-2020: TaxSpeaker CPE. CARES Act-The Trillion Dollar Overview

2019-2020: Estate and Financial Planning Council of Southern New Jersey, Inc.. Estate Planning Update From Florida Heckerling

2019-2020: Estate and Financial Planning Council of Southern New Jersey, Inc.. Annual Tax Law Update.

2019-2020: New Jersey Mandatory Continuing Legal Education. Handling the Death of a Client

2019-2020: New Jersey Society of CPAs. Mastering Accounting for Income Taxes.

2019-2020: Pennsylvania Society of Tax & Accounting Professionals. 2019 1040 Tax In Depth.

2019-2020: Estate and Financial Planning Council of Southern New Jersey, Inc.. Progtecting Your Intellectual Property and Reputation Online.

2019-2020: Estate and Financial Planning Council of Southern New Jersey, Inc.. Limited Liability Companies: Formation, Use and Tax Aspects.

2019-2020: New Jersey Institute for Continuing Legal Education. New Jersey State and Local Tax Day.

2019-2020: New Jersey Institute for Continuing Legal Education. 2019 Estate Planning and Tax Law Update.

2019-2020: New Jersey Institute for Continuing Legal Education. Maximizing Social Security Retirement Benefits.

2019-2020: Capehart Scatchard. 2019 Tax Law Update.

2019-2020: AICPA. Fraud: Recent findings, Red Flags and corruption schemes webinar.

2018-2019: New Jersey Institute for Continuing Legal Education. 9th Annual Emerging Ethical Issues in Tax Practice

2017-2018: Estate and Financial Planning Council of Southern New Jersey, Inc.. Elder Care Part 1 - Medicaid Rules and Long Term Costs

2017-2018: Furthered - Accounting for income taxes. Accounting for income taxes.

2017-2018: Furthered - Analysis and Uses of Financial Statements. Analysis and uses of financial statements.

2017-2018: Furthered - Analysis of the Corporate Annual Report. Analysis of the corporate annual report.

2017-2018: New Jersey Institute for Continuing Legal Education. Maximizing Social Security Benefits

2017-2018: Eleventh Annual South Jersey Working Together Conference 2017. Continuing Education Seminar in Tax Controversies,
IRS representation and Taxpayer Advocate services.

2017-2018: South Jersey Working Together Conference. Joint Conference of Public and Private Tax Professionals

2017-2018: New Jersey Institute for Continuing Legal Education. Trust Me: Drafting Fundamentals That Stand The Test Of Time

2017-2018: Estate and Financial Planning Council of Southern New Jersey, Inc.. Federal Tax Act Update

2017-2018: New Jersey Institute for Continuing Legal Education. 10th Annual Federal Tax Law Symposium

2017-2018: Selling Your Business - The Anatomy of an Agreement of Sale. Selling Your Business - The Anatomy of an Agreement of Sale

2017-2018: Estate and Financial Planning Council of Southern New Jersey, Inc.. Elder Care Part 2: The Economics of Aging and Long Term Care

2016-2017: New Jersey Institute for Continuing Legal Education. Dealing with the Internal Revenue Service Collections: From Forms to Practice

2016-2017: New Jersey Institute for Continuing Legal Education. 8'th Annual Federal Tax Symposium

2016-2017: New Jersey Institute for Continuing Legal Education. Esatate Planning for Snowbirds

2016-2017: New Jersey Institute for Continuing Legal Education. Estate Planning for Business Entities

2016-2017: New Jersey Institute for Continuing Legal Education. Avoiding Estate Administration and Probate Problems

2016-2017: Continuing Professional Education. The Annual Estate Planning Check-up Estate & Charitable Gift Planning

2015-2016: Continuing Professional Education. 2016 Business Law and Taxation Symposium

2015-2016: New Jersey Institute for Continuing Legal Education. 73rd Semi-Annual Tax and Estate Planning Forum.

2015-2016: Continuing Professional Education. Accounting For Management: Concepts and Tools

2015-2016: Continuing Professional Education. Accounting For Income Taxes.

2015-2016: Continuing Professional Education. Internal Control and Fraud Detection.

2015-2016: Continuing Professional Education. Personal Financial Planning.

2015-2016: New Jersey Mandatory Continuing Legal Education. Property Tax Assessment Appeals

2014-2015: New Jersey Mandatory Continuing Legal Education. Why Delaware? Reasons NJ Residents Should Consider Delaware Trusts.

2014-2015: New Jersey Institute for Continuing Legal Education. A Lawyer's Guide to New Jersey Real Estate.

2014-2015: New Jersey Institute for Continuing Legal Education. Intro To Residential Real Estate

2014-2015: New Jersey Institute for Continuing Legal Education. Emerging Ethical Issues in Tax Practice

2014-2015: New Jersey Institute for Continuing Legal Education. Asset Protection Planning

2014-2015: New Jersey Institute for Continuing Legal Education. 2013 Leonard Goldberg Federal Tax Law Symposium

2014-2015: New Jersey Institute for Continuing Legal Education. Professional Responsibility For Tax Practitioners

2014-2015: New Jersey Institute for Continuing Legal Education. Hot Button Issues in Elder Law

2014-2015: New Jersey Institute for Continuing Legal Education. Using Trusts in Estate Planning

2013-2014: New Jersey Institute for Continuing Legal Education. 2014 Leonard M. Goldberg Federal Tax Law Symposium

2013-2014: New Jersey Institute for Continuing Legal Education. 16th Annual Elder Law Retreat

2012-2013: New Jersey Institute for Continuing Legal Education. 69th Semi Annual Tax and Estate Planning Forum

2012-2013: LawLine - A Lawyer's Guide to Ethical Considerations in Getting Published. The Intersection Between Ethics and Writing; How are Lawyers Publishing Consistent with their Ethical Obligations ; Professional Responsibility and Publication Preference ; Navigating Law Firm Policies and Procedures.

2012-2013: LawLine - Understanding Life Insurance in Estate and Business Planning Contexts. Alternative Minimum Tax; Transfers of Life Insurance; Calculating Basis; Modified Endowment Contracts ; The Transfer for Value Rule; Exceptions to the Transfer for Value Rule; Carry Over Basis Exception; Pension Protection Act.

2012-2013: LawLine - Dynasty Trusts, Self Settled Trusts and BDITs. 2010 Tax Act Planning Opportunities; Basic Trust; Self Settled Trusts; Dynasty Trust Planning; Ancillary Issues.

2012-2013: LawLine - Closely Held Business Entities and Tax Consequences. Fair Market Value Standard of a Subject Company; Tangible and Intangible Assets; Seller's Discretionary Cash Flow; Enterprise and Personal Goodwill; Life Expectancy of Subject Firm's Customer Base; Make or Buy Approach to Valuing Businesses; Income or Risk/Return Method.

2012-2013: LawLine - IRA Trusts: A Practitioner's Guide Part 2. Learn How to Structure IRA Trusts; Understand and Use All Four Requirements for All Trusts; Comprehend IRAs Payable to Trusts; Explore the IRA Trust PLR Rulings; Identify the Two Different Types of Trusts; Utilize Other Drafting Considerations When Creating a Trust.

2012-2013: LawLine - IRA Trusts: A Practitioner's Guide Part I. Understand the Advantages to Using IRA Trusts; Learn Basic RMD and Concepts; Know Critical Dates for Filing and Distributing IRA Trusts; Identify When it is Necessary to Draft and Plan Disclaimers; Comprehend How to Name a Trust as a Designated Beneficiary; Establish the Benefits and Disadvantages of Using an IRA Payable Trust.

2012-2013: LawLine - Common Ethical Dilemmas Faced by NJ and NY Attys.. Sources of Ethics regulations in NJ and NY; Handling of Complaints and Enforcement of Rules; Engagement Agreements, Fee Sharing, Withdrawal, Joint Representation, Conflict of Interest; Discovery of Email and Electronic Data; Ethical Responsibilities in Real Estate Transactions.

2012-2013: LawLine - Estate Planning for New Jersey Attorneys Under the New 2010 Tax Act. Federal Gift and Estate Tax Laws; Deceased Spousal Unused Exclusion Amount; New Jersey Estate Taxes; Estate Planning for New Jersey Residents.

2012-2013: LawLine - Care Manager's Role in the Estate Planning Process. Elder Financial Abuse; Powers of Attorney; Income Tax Considerations; Health Proxy; Chronic or Acute Illness.

2012-2013: LawLine - Ten Most Expensive Tax Mistakes That Cost Business Owners Thousands. Review of Common Mistakes made by business owners in applying tax rules.

2012-2013: New Jersey ICLE - Intro to NJ Basic Estate Planning. Tax and non-tax advantages and disadvantages in Will drafting; Saving New Jersey and Federal Estate Taxes; Drafting techniques; New Jersey and Federal Disclaimer Statutes; Forms of Property Ownership.

2012-2013: New Jersey ICLE - NJ Basic Estate Administration. Formal Accountings; Audits; Calculating the Federal Estate Tax; Disclaimers; Dealing with Specific Assets; Elective Share; Will Contests; Ancillary Probate; Writings Intended as a Will.

2012-2013: New Jersey ICLE - 2012 Elder Law College. Estate Planning; Medicaid Plannig; Social Security and VA Benefits; Probate Guardianships; Federal District Court Matters.

2010-2011: New Jersey Institute for Continuing Legal Education - 2009 Elder Law College. Affordable Health Care for America Act; Medicaid Planning and Current Federal Litigation; Tax and Financial Planning for the Home; Income Tax Issues, Gift and Estate Planning and the House; Drafting Considerations; Income Tax Concerns for the Elderly; New Jersey's Medicaid 'Global Options' Waiver; Guardianships and Conservatorships; VA Benefits.

2010-2011: The Sharper Lawyer - Distressed Home, Distressed Client Continuing Legal Education. The Problems, the procssess and the solutions relating to foreclosures including bankruptcy and short sales.

2010-2011: Garden State CLE / Defending an Attorney Ethics Case. Completed the required Ethics component of Continuing Legal Education for the New Jersey Bar (Nov. 13, 2010).

Refereed Articles

Applied or Integrative/application Scholarship

Marmon, R. (2013). Taxing Ministers of the Gospel: The Good News. *The CPA Journal*.

Meric, G., Welsh, C., Weidman, S., & Marmon, R. (2011). The Effects of the 2008 Stock Market Crash on the Managerial Behavior, Financial Characteristics and Competitiveness of Large U.S. Corporations. *Journal of Global Business Issues, 5 (1)*.

Teaching and Learning Scholarship

Lysak, A., Marmon, R., & Schoen, E. (2020). Whistleblowing and Caterpillar Inc.'s Swiss Tax Strategy. *Journal of Business Ethics Education*.

Schoen, E. J., Falchek, J. S., Lewis, P. A., Weidman, S., Hughes, D., Richard Marmon (2009). Philip Morris U.S.A. v. Williams: Punitive Damages, Due Process and the U.S. Supreme Court. *Journal of International Academy for Case Studies, 15 (4)*, 33-53.

Schoen, E., Hughes, D., Lewis, P., & Marmon, R. (2007). Casino City, Inc. v. US Dept of Justice: Campus Access to Internet Gambling and the First Amendment. *Journal of International Academy for Case Studies*.

Refereed Proceedings

Basic or Discovery Scholarship

Marmon, R., & Babitz, M. (2004). Church at Pierce Creek v. Commissioner: Altar Call for DC Circuit Court of Appeals. *Academy of Accounting and Financial Studies*.

Babitz, M., & Marmon, R. (2004). Neutrality of Text Makes Tax Code Provision Muzzling Churches' First Amendment Rights Acceptable in View of Federal Courts. *Academy of Legal, Ethical and Regulatory Issues*.

Non-Refereed Articles

Applied or Integrative/application Scholarship

Marmon, R., & Course, C. (1999). Outsourcing Internal Audit in Banking Institutions: Can and Should an External Auditor Wear Both Hats? *Pennsylvania CPA Journal, 70 (1)*, 9-14.

Presentations of Refereed Papers

International

Schoen, E. J., Falchek, J. S., Lewis, P. A., Weidman, S., Hughes, D., Richard Marmon (2007-2008). *Philp Morris U.S.A. v. Williams: Punitive Damages, Due Process and the U.S. Supreme Court.* Academy of Legal, Ethical and Regulatory Issues, Reno, Nevada.

Schoen, E. J., Hughes, D., Lewis, P. A., & Marmon, R. (2005-2006). *Casino City, Inc. v. U.S. Department of Justice: Campus Access to Internet Gambling and the First Amendment.* Allied Academics International Conference, New Orleans, Louisiana.

National

Babitz, M. & Marmon, R. (2004-2005). *Neutrality of Text Makes Tax Code Provision Muzzling Churches' First Amendment Rights Acceptable in View of Federal Courts.* Academy of Legal, Ethical and Regulatory Issues, Maui, Hawaii.

Marmon, R. & Babitz, M. (2004-2005). *Church at Pierce Creek v. Commissioner: Altar Call for DC Circuit Court of Appeals.* Academy of Accounting and Financial Studies, Maui, Hawaii.

Regional

Marmon, R. (2014-2015). *Developments in New Jersey Transfer Tax.* 2015 AAA Mid-Atlantic Region Conference, Cherry Hill, New Jersey.

Presentations of Non-Refereed Papers

State

Marmon, R. (2014-2015, February). *New Jesey Inheritance and Estate Tax.* New Jersey State of The Markets, Mt.

Laurel, New Jersey.

Working Papers

Marmon, R. (2017). "Avoiding the Self-Employment Tax," targeted for Journal Of Accountancy.

Other Research

Applied/widely disseminated article or tech report

2019-2020: Marmon, R., & Ehling, Jr., E.H., *What Individuals Need to Know About The 2020 Recovery Rebates.*

Article published in P/ERJ not on RCB journal list

2019-2020: Marmon, R., & Ehling, Jr., E.H., *The Impact of the Secure Act on Qualified and Non-Qualified Annuities.*

2019-2020: Marmon, R., *New Opportunities for NJ residents to avoid the SALT limitation.*

2017-2018: Marmon, R., *The Trump Tax Cuts: What You Need to Know.*

2016-2017: Marmon, R., *The Changing Landscape of New Jersey's Estate Tax.*

2015-2016: Marmon, R., *Estate Planning: New Jersey Style.*

2014-2015: Marmon, R., *Worker Classification: Implications and Guidance For Business Owners.*

Other Publications

2013-2014: Marmon, R., *Real Estate Investment Primer.*

2003-2004: , ., .

Published Newspaper Articles or Columns

2011-2012: Marmon, R., *N.J. card holders owe average of $7,326.*

2011-2012: Marmon, R., *April 15th Brings Extra Challenge For Civil Union Partners.*

2010-2011: Marmon, R., *Tax Advice Tips to Help You Get Back Your Hard-Earned Money.*

2008-2009: Marmon, R., *First-Time Homebuyer Tax Credit.*

2004-2005: , ., .

Relevant citation quotation or expert opinion

2011-2012: , ., .

Web Publications

2010-2011: Marmon, R., *First-Time Homebuyer Credit Pending Legislation.*

2006-2007: , ., .

Service

Service to the Institution

Department Assignments

Chair:

2010-2011: A328 Committee

Department Assignments

Chair:

2013-2014: Budget/Revenue Share Committee

Department Assignments

Chair:

2011-2012: Curriculum Committee

Department Assignments

Link students to the business community:

2018-2019: VITA - Volunteer Income Tax

Member:

2022-2023: Tenure and Recontracting

2009-2010: Curriculum

College Assignments

Member:

2019-2020 – 2021-2022: Undergraduate Curriculum Team

2013-2014 – 2014-2015: International Scholarship Committee

2009-2010 – 2012-2013: Accounting Accreditation Subcommittee

2008-2009 – 2012-2013: Undergraduate Policy and Curriculum Committee

2008-2009: Rohrer College of Business Curriculum Committee

College Assignments

Member:

2011-2012: Curriculum Committee

University Assignments

Committee Member:

2010-2011 – 2011-2012: Library Committee

University Assignments

Committee Member:

2015-2016 – 2016-2017: Tenure and Recontracting

2013-2014 – 2014-2015: Library Committee

University Assignments

Committee Member:

2011-2012 – 2012-2013: Tenure and Recontracting Committee

Service to the Community

Speech / Presentation at a Community Meeting

2022-2023: VITA, Faculty Supervisor for the Volunteer Income Tax Association

2011-2012: VITA, VITA training of Federal and State tax preparation for the Volunteer Income Tax Assistance Program.

2010-2011: VITA, VITA training session on Federal and State tax preparation for the Volunteer Income Tax Assistance program.

2009-2010: VITA Program State Tutorial, Volunteer Income Tax Program lead instructor for State Tax primer.

2009-2010: Board of Trustees Finance Committee/Mays Landing Baptist Church, Tax advice and planning for pastoral compensation package.

2008-2009: VITA Program - Federal and State Taxation Tutorial, Volunteer Income Tax Preparation Program Federal and State Tax Presentation.

Honors/Awards

Award

2011-2012: , Wall of Fame for Excellence in Teaching Award.

2005-2006: , Allied Academies.

2000-2001: , Rowan University.

Honor

2007-2008: , Allied Academies.

Miscellaneous

Maintain professional license or certificate

2021-2022 - CPA License

2021-2022 - Bar License

2020-2021 - CPA License

2020-2021 - Bar License

2019-2020 - CPA license

2019-2020 - NJ Bar License

2018-2019 - CPA license

2018-2019 - NJ Bar License

2017-2018 - CPA license

2017-2018 - NJ Bar License

2016-2017 - CPA license

2016-2017 - NJ Bar License

2015-2016 - CPA license

2015-2016 - NJ Bar License

2014-2015 - New Jersey Bar license

2014-2015 - CPA license

Work min 1/4 time - professional business capacity

2021-2022 - Of Counsel

2020-2021 - Of Counsel

2019-2020 - Of Counsel

2018-2019 - Of Counsel

2017-2018 - Of Counsel

2016-2017 - Of Counsel

2015-2016 - Of Counsel

2014-2015 - Of Counsel