

Robert E. Duquette, CPA, MBA
Professor of Practice—Lehigh University
Ret. Sr. Ptr. , Ernst & Young LLP (EY) Dir. of M&A Tax Philadelphia
Cell: 215-275-0189
red209@lehigh.edu



Employment

- **Lehigh University: Professor of Practice** Fall 2016-Present and previously Lecturer Fall 2009 – Spring 2016: Financial Reporting for Managers and Investors (MBA program), Introduction to Financial Accounting & Introduction to Managerial Accounting; Financial Reporting and Managerial Accounting for Decision Making (Masters in Management Program); Intermediate Accounting; Fundamentals of Federal Income Taxation, Advanced Federal Income Taxation (Masters in Accounting Program); “*Faculty Excellence in Teaching Award*” 2018-19 *MS in Management Program*;
- **Kutztown University Full Time and Instructor** Fall 2013- Spring 2016: Auditing, Financial Accounting and Intermediate Accounting
- **Part time consulting to local, regional, and national CPA and law firms** as needed 2009-present including member of the Griffin/ Stevens & Lee Tax Consulting Network and Of-Counsel William Koch & Associates
- **Ernst & Young LLP (EY) 1981—2009: Senior Partner and Practice Leader Philadelphia Area Transactions Tax Group:** 2002 until retirement in 2009: Responsible for the overall quality control of the advice, preparation and review of all significant tax opinions, the coordination of all client tax services, deal structuring, review of all deal related agreements, due diligence of target company tax history and disclosures, and the coordination with financial and legal due diligence teams. Advised on over 500 corporate transactions, both domestic and cross border, aggregating over \$50 billion in volume for publicly held and middle market companies.
- **Managing Tax Partner, Central Pennsylvania Office:**
1990 – 2002 (Consistent No. 1 Ranking in East Region Performance)

Education, Honors, and Professional Certifications

- **M.B.A. (Accounting concentration, 1976) and a B.A. (Economics, 1975) both from University of Maine at Orono , with Highest Distinction and High Honors; Phi Beta Kappa, Beta Gamma Sigma, and Phi Kappa Phi**
- **CPA since 1977, and renewed biannually**
- **Graduate of EY’s Accelerated Tax Training National Tax Office Program in Washington DC:** 1985 -1986 (highest ranked) graduate in immersive and intensive 1000 hour formal classroom and tax research training program, designed to be an equivalent to a Masters in Tax program

Experienced Public Speaker

- **PICPA Federal Tax Committee representative to speak on “ Tax Reform and Its Results; and the National Debt and its Implications ”.** Presented to various professional regional groups periodically throughout the past 10 years, including various PICPA chapters & Bar Associations Annual Tax Forums, select private company executive audiences, and the Tax Executives Institute
- **Ernst & Young University (EYU) Tax & Accounting Instructor** 2002-2009

Published Articles & Presentations as Invited Speaker

- Author: “[Are Taxes Fairer or Simpler Under the TCJA?](https://www.accountingweb.com/tax/irs/are-taxes-fairer-or-simpler-under-the-tcja)” Accounting Web; Aug. 8, 2019
<https://www.accountingweb.com/tax/irs/are-taxes-fairer-or-simpler-under-the-tcja>
- Author: “[Tax Reform: Intent vs Results](#)” 5 part blog series; Pennsylvania Institute of CPAs; July 29th – Aug 2nd, 2019, 2019
- Update 12/15/2019: Federal Tax Reform: Intent vs Results Update December 2019; <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/12/19/federal-tax-reform-results-so-far-121519update>
- Part 1: <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/07/29/tax-reform-update-intent-vs-results>
- Part 2: <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/07/30/tax-reform-update-lower-rates-small-businesses-multinationals>
- Part 3: <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/07/31/tax-reform-update-increased-wages-capital-expensing-tax-code-permanence>
- Part 4: <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/08/01/tax-reform-update-bringing-jobs-home-ending-inversions-repatriating-3trillion>
- Part 5: <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/08/02/tax-reform-update-economic-growth-conclusion>
- Update 12/15/2019: Federal Tax Reform: Intent vs Results Update December 2019; <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/12/19/federal-tax-reform-results-so-far-121519update>
- Author: “[Tax Considerations When Making a Choice of Entity in Pa](#)”, Pennsylvania Institute of CPAs, Mar. 22, 2019; <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2019/03/22/tax-considerations-when-making-a-choice-of-entity-in-pa>
- Presentation as Invited Speaker: “[Choice of Entity After Tax Reform](#)”; 2018 PICPA Tax Conference: Reading Chapter, Dec. 13th. 2018’
<https://www.picpa.org/courses/Course?id=33185>
- Author: “[2019 Federal Tax Guide for Businesses: What Business Owners Need to Know about Tax Reform](#)”, December, 2018, PICPA;
https://www.picpa.org/docs/site/belong_engagedoc/client-marketing-brochures/pdf/tax-reform-for-business-owners.pdf?sfvrsn=4637b291_4&pdf=BusinessTax
- Author: “[What You Need to Know About the New Tax Law?](#)”; The Lehigh University Business Blog; December 7th, 2018; <https://cbe.lehigh.edu/blog/posts/what-you-need-know-about-new-tax-law>
- Presentation as Invited Speaker: “[How Tax Reform Will Affect You Personally and The Overall Economy](#)”, **Lehigh University Family Weekend**, Nov 10, 2018;
<http://mylehigh.lehigh.edu/s/1127/interior-hybrid.aspx?sid=1127&gid=1&pgid=10980&cid=20234&ccid=20234&crd=0&calpgid=13&alcid=664>
- Author: “[Tax Reform 2.0 Already?](#)”, Pennsylvania Institute of CPAs, Aug 24, 2018
<https://www.picpa.org/articles/cpa-now-blog/tax/cpa-now/2018/08/24/tax-reform-2-already>
- Presentation as Invited Speaker: “[Drivers to Tax Reform, including The National Debt?](#)”; Lehigh University 9th Annual Back to the Classroom; May 4th, 2018;
<http://mylehigh.lehigh.edu/s/1127/interior-hybrid.aspx?sid=1127&gid=1&pgid=10980&cid=20234&ccid=20234&crd=0&calpgid=13&alcid=664>
- Author: “[The Pros and Cons of the New Section 199A Pass-Through Deduction?](#)”; Pennsylvania Institute of CPAs; April 25, 2018;
https://mydigitalpublication.com/publication/?i=490232#{%22issue_id%22:490232,%22page%22:0}

- Quoted in: **“10 Tax Deductions That Will Disappear Next Year”**; US News and World Report; Feb 9, 2018; <https://money.usnews.com/money/personal-finance/taxes/articles/2018-02-09/10-tax-deductions-that-will-disappear-next-year>
- Quoted in: **“Massive New Tax Law A Win for Most Businesses”**; Lehigh Valley Business Journal; Jan 8, 2018”; <http://www.lvb.com/article/20180108/LVB01/180109907/massive-new-tax-law-a-win-for-most-businesses-but-there-are-caveats-exceptions>
- Presentation as Invited Speaker: **“Federal Business Tax and Economic Update and Related Implications on Status of Tax Reform”**, PICPA Berks County Chapter Annual Tax Forum; December 8, 2017
- OP-ED: **“What Do Republican Tax Proposals Mean for Americans?”**; Lehigh Valley Morning Call, November 28, 2017; <http://www.mcall.com/opinion/yourview/mc-tax-reform-analysis-duquette-yv-1129-20171128-story.html>
- **“Addressing Our National Debt: This Tax Reform is Not the Answer”**; The Lehigh University Business Blog Part 2 of 2; November, 27, 2017; <https://cbe.lehigh.edu/blog/posts/addressing-our-national-debt-tax-reform-not-answer>
- **“Why You Should Care About the National Debt”**; The Lehigh University Business Blog Part 1 of 2; November, 13, 2017; <https://cbe.lehigh.edu/blog/posts/why-you-should-care-about-national-debt>
- **“Get Ready for the Tax Reform Debate!”**; Published blog; Pennsylvania Institute of CPAs, November 1, 2017; <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2017/11/01/get-ready-for-the-tax-reform-debate!>
- **“Is Tax Reform Still Possible This Year?”**; Published blog; *Pennsylvania Institute of CPAs*, July 12, 2017; <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2017/07/12/is-tax-reform-still-possible-this-year>
- **“Tax reform proposals: An effective prescription or snake oil”** OP-ED, *Lehigh Valley Morning Call*, May 16, 2017; <http://www.mcall.com/opinion/yourview/mc-trump-tax-reform-duquette-yv--20170516-story.html>
- **“Massive Middle Class Tax Relief Is Just Around the Corner! Really?”**; *The Lehigh University Business Blog Part 2 of 2*; April 27, 2017; <http://cbe.lehigh.edu/blog/posts/%E2%80%98massive%E2%80%99-middle-class-tax-relief-just-around-corner-really>
- **“Why We Need True Tax Reform”**; *Lehigh University Business Blog*; Part 1 of 2 April 10, 2017; <http://cbe.lehigh.edu/blog/posts/why-we-need-true-tax-reform>
- **“Tax Reform in the Next 100 Days: Can It Be That Close?”** PICPA podcast Jan. 2017; <https://www.picpa.org/articles/cpa-now-blog/cpa-now/2017/01/23/tax-reform-in-the-next-100-days-can-it-be-that-close>
- Quoted in **“These 25 Companies Could Get a Big Profit Boost From a Little Known Part of Trump's Tax Reform”**; *theStreet.com*; <https://www.thestreet.com/story/13991847/1/a-big-corporate-tax-boost-for-big-spenders.html>
- Lead author **“Can a Value-Added Tax Put Our Debt in Order”**; *Pennsylvania CPA Journal Winter 2017*; <https://www.picpa.org/articles/picpa-news/2016/11/28/can-a-value-added-tax-put-our-debt-in-order>
- **2015 Personal Tax Tips**; *Wallethub.com*; March 31, 2015; <https://wallethub.com/edu/best-states-for-tax-help/2808/#robert-duquette>

- **Lead author “Income Tax Reform Is Integral to Cutting the Federal Debt”;** *Pennsylvania CPA Journal*; Winter 2015; <https://www.picpa.org/articles/picpa-news/2014/12/01/income-tax-reform-is-integral-to-cutting-the-federal-debt>
- **Lead author “Corporate Tax Avoidance Trends: Facts and Misconceptions”** *Northeastern Association of Business, Economics and Technology Peer Reviewed Proceedings 37th Annual Meeting October 23rd and 24th, 2014, pages 68-82*; <http://www.nabet.us/ocs/index.php/nabet/N14/paper/view/586>
- **Co-author “Corporate Income Tax in Desperate Need of a Makeover”** *Pennsylvania CPA Journal* Fall 2013; [http://digitaleditions.sheridan.com/publication/?i=173741#{"issue_id":173741,"page":32}](http://digitaleditions.sheridan.com/publication/?i=173741#{)
- **Co-author of the Pennsylvania Institute of CPAs brochure entitled “Personal Income Tax Returns Tax-Saving Tips and Updates” 2013-2015**
- **Federal Tax Reform & Tax Planning:** *Pennsylvania CPA Journal, and Berks County Chamber of Commerce Monthly Newsletter articles, 1990 – 1996*
- **“CPAs, CEOs Survey on Income Tax Reform,”** *Lincoln Institute Sindlinger Economic Report, Winter 1997*
- **“Pennsylvania CPAs and CEOs Champion Substantial Federal Tax Reform”** *Pennsylvania CPA Journal*; October 1996; <https://www.highbeam.com/doc/1P3-10338980.html>
- **“VEBAs: An Old Idea Makes a Comeback,”** *Management Accounting*, December 1992’ <http://www.readabstracts.com/Business-general/VEBAs-an-old-idea-makes-a-comeback>

Review Acknowledgements

- *Corporate Tax Aggressiveness – Recent History and Policy Options*; by Prof. Richard (Dick) Harvey, Jr., Villanova University, in *National Tax Journal*, November 2014
- *2013 editions of McGraw Hill’s “Essentials of Federal Taxation” and “Taxation of Individuals and Business Entities”, by Spilker et.al.*

Professional Affiliations

- **American Institute of Certified Public Accountants:** Active CPA member since 1977, including former *National Council Board Member 1996 – 1998.*
- **Pennsylvania Institute of Certified Public Accountants:** Active current member of the *Federal Taxation Committee* and *co-chair of subcommittees* dealing with the federal budget and tax reform initiatives; active member and past chair of *Berks County Federal Tax Committee.*
- **Institute of Management Accounting:** Member 1976-1997 including former President of *Berks County Chapter*, past member of its *Mid-Atlantic Council*, and past *National Director 1991-1993*
- **Berks County Chamber of Commerce:** Prior member of *Board of Directors 1994-1997* and former chair of the *Tax Committee*

