

# ***Brigitte W. Muehlmann***

Associate Professor

## **Education**

MST, Bentley University, Waltham, MA, USA, Taxation, 2000

PhD, Vienna University of Economics and Business Administration, Vienna, Austria, Taxation, 1995

## **Teaching Interests**

taxation

## **Research Interests**

tax policy, international taxation, artificial intelligence, strategic and emerging technologies in taxation

## **Special Certifications and/or Designations**

CFF. (2009 - Present).

CFM. (2000 - Present).

CMA. (2000 - Present).

CVA. (2000 - Present).

## **Honors/Awards**

### **Teaching**

2009: Outstanding Educator of the Year, Suffolk University Chapter.

2008: American Taxation Association/Deloitte Teaching Innovation Award

The ATA/Deloitte Teaching Innovation Award honors dedicated academics that are making a difference in the tax profession. It is given for excellence in tax curricula development., American Taxation Association.

2008: Federation of Schools of Accountancy (FSA)/Mark Chain Innovation in Graduate Teaching Award

The FSA/Mark Chain Innovation in Graduate Teaching Award annually recognizes exceptional graduate accounting course practices., Federation of Schools of Accountancy.

2003: Gregory Adamian Award for Teaching Excellence, Bentley College.

## **ACADEMIC EXPERIENCE**

### **Business/Professional Experience**

Faculty, Sawyer Business School, Accounting Department, Suffolk University, Boston, Massachusetts (2007 - Present).

Faculty, Financial Planning and Taxation, Bentley University, Waltham, Massachusetts (2000 - 2007).

Senior Manager, Strategy Group, A.T. Kearney, Inc., New York, New York (1999 - 2000).

## **INTELLECTUAL CONTRIBUTIONS**

### **Refereed Journal Articles**

Muehlmann, B. W., Burnaby, P. A. (2011). The Travels of a T-shirt in the World of Taxation: Teaching Multi-Jurisdictional Taxation. *To appear in Issues in Accounting Education, American Accounting Association.*

Muehlmann, B. W., Posautz, G. (2009). Ways Out of Germany's Tightened Transfer Pricing Regulations Regarding the Cross-Border Transfer of Functions. *Tax and Business Review (Steuer und Wirtschaft International)*, 19(6), 292-305.

### **Conference Proceedings**

- Muehlmann, B. W., Baldwin, A. A., Hickman, C. F., Hubscher, R. (2008). *Tax Strategy Patents: Intelligent or Just Useful for Tax Advising?* (vol. 17). Seventeenth Annual Research Workshop on Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax.
- Muehlmann, B. W., Hubscher, R. (2006). *A Cognitive Model of Tax Problem Solving*. Fifteenth Annual Research Workshop on Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax.
- Hubscher, R., Muehlmann, B. W. (2005). *Scaffolding Tax Professionals Using the Original Tax Code*. Fourteenth Annual Research Workshop on Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax, Fourteenth Annual Research Workshop on Artificial.
- Muehlmann, B. W. (2005). *Successful Tax Practice: Year-End Tax Planning*. 42nd Annual Combined Institute on Federal and State Taxation.
- Muehlmann, B. W. (2004). *Successful Tax Practice: Year-End Tax Planning*. 41st Annual Combined Institute on Federal and State Taxation.
- Muehlmann, B. W. (2003). *The Presidents Tax Program: Individual Tax Provisions*. 40th Anniversary Combined Institute on Federal Taxation.
- Muehlmann, B. W. (2002). *Successful Tax Practice: Year-End Tax Planning*. 39th Combined Institute on Federal Taxation.
- Muehlmann, B. W. (2001). *The President*. 38th Combined Institute on Federal Taxation.

## **Non-Refereed Presentations or Papers**

### **International**

- Muehlmann, B. W. (2010, January). *Unintended Consequences of the U.S. Income Tax System: The Case of Student Inventors*. Presented at Austrian Scientists and Scholars in North America Meeting, Boston, Massachusetts.
- Muehlmann, B. W. (2008, December). *U.S. Tax Strategy Patents Dealing with Business Tax Issues: Applications for International Protection: Are they useful outside the U.S.?*. Presented at International Seminar Series: International Tax Coordination, Vienna, Austria.
- Muehlmann, B. W. (2008, November). *Tax Proposals of President-Elect Barack Obama*. Presented at Beta Alpha Psi Meeting, Suffolk University, Boston, Massachusetts.
- Muehlmann, B. (2005, July). *How to Be a Successful Mentor*. Presented at International Conference of the Institute of Internal Auditors, Chicago, Illinois.
- Muehlmann, B. (2005, March). *International Tax Coordination and CFC Legislation in the U.S.* Presented at International Seminar Series: International Tax Coordination, Vienna, Austria.

### **National**

- Carvalho, S. F., Concon, R., Eaton, C., Muehlmann, B. W. (2009, November). *Year-End Tax Planning, Federal Court Cases*. Presented at 46th Combined Institute on Federal & State Taxation of the, Worcester, Burlington, Plymouth, Massachusetts.
- Muehlmann, B. W., Kurzman, S. A., Lambeth, S. B., Donovan, B. P. (2008, November). *Year-End Tax Planning: Year-End Individual Tax Planning and Update, Federal Court Cases and State Letter Ruling*. Presented at 45th Annual Combined Institute on Federal and State Taxation, Westborough, Plymouth, Burlington, Massachusetts.
- Muehlmann, B. W. (2006, November). *Ethics*. Presented at 43rd Annual Combined Institute on Federal and State Taxation, Burlington, Worcester, Plymouth, Massachusetts.
- Muehlmann, B. W. (2006, October). *Ethics and Professional Responsibility*. Presented at IRS Town Meeting, Waltham, Massachusetts.
- Muehlmann, B. (2005, October). *Revised Circular 230 -- Ethical Responsibilities for Tax Professionals*. Presented at IRS Town Meeting, Waltham, Massachusetts.

## **Presentation of Refereed Papers**

### **International**

- Muehlmann, B., Burnaby, P. A. (2010, July). *Future Factory Academic Accounting Research Publications: An Exploratory Study of Evidence from Patented Inventions*. Presented at American Accounting Association, San Francisco, CA.
- Muehlmann, B. W., Baez, W. (2009, November). *Does the domestic 'Kiddie Tax' application of the foreign-earned income definition discourage student entrepreneurship?*. Presented at American Accounting Association Northeast Regional Meeting, Cambridge, Massachusetts.
- Muehlmann, B. W. (2008, August). *Cultivating the Five Minds for the Future in a Tax Course*. Presented at AAA Annual Meeting, Anaheim, California.
- Muehlmann, B. W., Baldwin, A. A., Hickman, C. R., Hubscher, R. (2008, August). *Tax Strategy Patents: Intelligent or Just Useful for Tax Advising?*. Presented at Seventeenth Annual Research Workshop on Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax, Anaheim, California.
- Muehlmann, B. W. (2008, February). *Incorporating Active Learning in Tax Classes: Discussion Board, Free-Writing Exercise*. Presented at American Taxation Association (ATA) Mid-Year Meeting, Memphis, Tennessee.
- Muehlmann, B. W., Baldwin, A. A., Hubscher, R. (2007, August). *Opportunities for AI Development in the Accounting Domain: The Case for Tax Advising*. Presented at Sixteenth Annual Research Workshop on Artificial Intelligence and Emerging Technologies in Accounting, Auditing and Tax, Chicago, Illinois.
- Muehlmann, B. W. (2007, August). *The Travels of a T-Shirt in the Global World of Taxation*. Presented at American Accounting Association National Meeting, Chicago, Illinois.
- Muehlmann, B. W. (2006, August). *A New Tax Advice Presentation Framework for Business Practice*. Presented at American Accounting Association Annual Meeting, Washington, District of Columbia.
- Muehlmann, B. W. (2006, April). *Income Tax Treatment of Expatriation and the Knowledge Worker: A Comparative Analysis of Developments in the U.S. and Austria*. Presented at American Accounting Association's Mid-Year Meeting, Portsmouth, New Hampshire.
- Muehlmann, B. (2005, August). *Developments in Income Taxation Treatment of Emigration in the United States and Austria: Will the New Solutions Lead to Brain Gain or Brain Drain?*. Presented at Academy of Legal Studies in Business Annual Meeting, San Francisco, California.
- Muehlmann, B. (2005, August). *Re-Connecting Students of Taxation with the Internal Revenue Code*. Presented at American Accounting Association National Meeting, San Francisco, California.

### **National**

- Muehlmann, B. W. (2005, October). *Socialization through Mentoring in the U.S. Public Accounting Profession*. Presented at The Academy of Accounting Historians and The Accounting Hall of Fame, Columbus, Ohio.

## **SERVICE ACTIVITIES**

### **College/School Assignments**

#### **Faculty Advisor**

2009: ALPFA;.

#### **Other Institutional Service Activities**

2008 - 2009: Institutional Faculty Exchange; Sponsoring faculty for international research fellow from Austria.

2007: International Faculty Exchange; Sponsoring faculty for international scholars from Austria and China.

### **University Assignments**

#### **Committee Member**

2009: McNair Scholars Advisory Board;.

**Faculty Mentor**

2009: McNair Scholar Mentor;.

**Other Institutional Service Activities**

2008 - 2009: New Faculty Orientation; Untenured Faculty Panel for New Faculty Orientation: Teaching a diverse student body..

2007 - 2009: Insitutional Cooperation with Vienna University of Economics and Business Administration - Faculty L; Faculty assistance for resaerch collaboration with partner university.  
Faculty assistance for teaching at partner university..

**Professional Service**

**Committee Chair**

2006 - 2009: International Fiscal Association/U.S. Branch Education and Academia Community;.

2008: ATA Regional Meetings Committee; Coordinate and assist tax section chairs at regional meetings around the U.S..

2006: International Fiscal Association/USA Branch Council;.

**Committee Member**

2009: American Taxation Association (ATA) Mid-Year Meeting;.

2008 - 2009: Massachusetts Society of CPAs; Academic and Career Development Committee.

2007 - 2008: International Friscal Association/USA Branch Council;.

2006 - 2008: International Fiscal Association/New England Executive Council;.

2006: AAA Northeast Conference;.

2004: American Taxation Association/Teaching Innovation Award Committee;.

**Conference-Related**

2008: AAA Northeast ConferenceAAA Northeast Conference;.

2007 - 2008: AAA Northeast Conference; Northeast Regional Coordinator for ATA.

2007 - 2008: International Fiscal Association/2012 World Congress;.

**Discussant**

2005 - 2008: AAA Annual Meeting;.

2006 - 2007: AAA Northeast Conference;.

**Other**

2008: American Accounting Association/Strategic Emerging Technologies Section;.

**Reviewer, Ad Hoc Reviewer**

2009: CPA Journal;.

2009: Issues in Accounting Education, Special Edition Case;.

2008: International Journal of Accounting, Auditing and Performance Evaluation (IJAPE); Disclosure Regulation: An Indirect Tax on Scarce Resources.

**Reviewer, Conference Paper**

2007 - 2008: AAA Annual Meeting;.

2003 - 2008: AAA Northeast Conference;.

**Reviewer, Journal Article**

2009: AAA Annual Meeting;.

2009: American Accounting Association Northeast Regional Meeting;.

2009: International Accounting Section/AAA Mid-Year Meeting;.

2009: International Fiscal Association USA Branch/Writing Prize Committee;.

**Reviewer, Textbook**

2003 - 2007: American Taxation Association;.

**Public Service**

**Committee Member**

2005 - 2007: Fisher College, Board of Trustees; Member of Finance and Academic Affairs Committees.

**Guest Speaker**

2010: Association of Latino Professionals in Finance and Accounting (ALPFA) - Suffolk University Chapter; Mentors & Mentees: The Most Valuable Relationships.

2007: National Association of Black Accountants (NABA) - Boston Metropolitan Chapter; The Magic of Networking.

**Professional Memberships**

Academy of Accounting Historians.

American Institute of Certified Public Accountants (AICPA).

American Taxation Association (ATA)/American Accounting Association (AAA).

Financial Executives Institute (FEI).

Institute of Certified Management Accountants (ICMA).

International Association for Accounting Education and Research (IAAER).

International Fiscal Association (IFA).

National Association of Certified Valuation Analysts (NACVA).

National Tax Association (NTA).