

Marquise Riley, CPA

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EDUCATION

Master of Professional Studies, Management: Accounting, May 2017 – Cornell University, SC Johnson College of Business, Ithaca, NY

Bachelor of Science, Industrial and Labor Relations, May 2016 – Cornell University, ILR School, Ithaca, NY

PROFESSIONAL EXPERIENCE

Academia

Lecturer of Accounting, Dyson School of Management of the SC Johnson College of Business, Cornell University, July 2020 – present (Ithaca, NY)

Providing instruction in financial accounting, auditing and assurance, and co-teaching the Cornell Law School's Low-Income Taxpayer Law and Accounting Practicum. Conducting research on accounting topics including tax history and application of tax policy in collaboration with Dyson faculty and students. Advising students and developing teaching assistants.

Adjunct Professor of Law, Cornell Law School, Cornell University, September 2018 – May 2019; July 2020 - present (Somerville, MA & Derwood, MD)

Co-instructing students in a low-income taxpayer course practicum with faculty within the Cornell Law and Dyson Schools, as well as community partners, to provide client-based learning opportunities to students to advance their tax knowledge and client service skills. Students are supervised in collecting necessary information for the purposes of completing and filing tax returns, in addition to tax preparation once the information is obtained. Students are provided weekly feedback and graded at the end of each semester based on their performance.

Industry

Assurance Senior, Ernst & Young LLP, September 2019 – July 2020 (Tysons, VA)

Managed the audit teams of public and private biotechnology companies in the Washington-metropolitan area, including: ensuring the adequate learning and development of staff, achievement of project milestones, development of testing strategy and audit approach, and the communication of testing results to engagement executives and the companies' management.

Assurance Staff, Ernst & Young LLP, September 2017 – September 2019 (Somerville, MA)

Conducted an integrated and non-integrated audit of financial statements for the fiscal years 2017 through 2018 as part of multiple engagement teams serving biotechnology clients in the Boston- and Washington-metropolitan area.

RESEARCH EXPERIENCE

Research in collaboration with John McKinley, *Section 139(F) – Certain amounts received by wrongfully incarcerated individuals*, Gaithersburg, Maryland, Spring 2018 – Fall 2018, independent collaboration

Research in collaboration with John McKinley, *Section 121(c) – The Exclusion of Gain from Sale of a Principal Residence Project*, Boston, Massachusetts, Summer 2017, independent collaboration

MPS Culminating Assignment, *AN EXAMINATION OF ITINS' HISTORY, IMPLEMENTATION AND ADAPTATION IN UNITED STATES TAX ADMINISTRATION*, Ithaca, New York, Fall 2016 – Spring 2017, Cornell University

PUBLICATIONS

McKinley, J., Geiszler, M., Riley, M. (2023). Emotional Distress Settlement Denied Exclusion Treatment. *Journal of Accountancy* (March 2023).

McKinley, J., Geiszler, M., Riley, M. (2023). Bank Deposits Analysis Proved “Reasonable” in Calculating Business Income. *Journal of Accountancy* (March 2023).

Riley, M., McKinley, J., Vars, A. (2023). COVID-19 Capital Costs Tax Credit Program: Its Aims, Pitfalls, and Implementation. *TaxStringer* (February 2023).

Riley, Marquise, Brendan Brown, John McKinley, and Eric Lewis. “A Research Note on the History of ITIN’s Implementation and Adaptation in United States Tax Administration.” *The BRC Academy Journal of Business* 9, no. 1 (2019): 129–146.

<http://dx.doi.org/10.15239/j.brcacadjb.2019.09.01.ja07>

Riley, M., McKinley, J., Lewis, E., Richardson, L. (2021). Understanding Taxpayer Identification Numbers and Their Impact on IRS Return Processing. In C. Speidel & P. W. Thomas (Eds.), *Effectively Representing Your Client Before the IRS* (8th Edition ed.). American Bar Association.

FORTHCOMING:

Riley, M., McKinley, J., Richardson, L., Wunderle, B. (2023). Understanding Taxpayer Identification Numbers and Their Impact on IRS Return Processing. In C. Speidel & P. W. Thomas (Eds.), *Effectively Representing Your Client Before the IRS* (9th Edition ed.). American Bar Association.

PRESENTATIONS

2018. Riley, Marquise. "After Innocence and Taxpayer Assistance for Exonerees." 2018 Low-Income Taxpayer Symposium, Ithaca, NY.

2017. Riley, Marquise. "An Examination of Individual Taxpayer Identification Numbers and their Use in Tax Administration." 2017 Low-Income Taxpayer Symposium, Ithaca, NY.