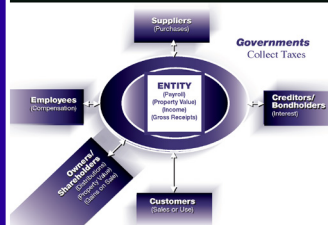


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**Charles Swenson**, PhD, CPA, is a Professor of Taxation and the Elaine & Kenneth Leventhal Research Fellow at the Leventhal School of Accounting at the University of Southern California, where he teaches (among other courses) graduate classes on state and local taxation. Winner of several American Taxation Association Outstanding Tax Manuscript Awards, Chuck has published extensively in leading journals such as *The Accounting Review*, *Advances in Taxation*, *the Journal of Accounting and Public Policy*, *the Journal of the American Taxation Association*, and the *National Tax Journal*.

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**Sanjay Gupta**, PhD, CPA, is the Dean of the Eli Broad College of Business, as well as a Professor of Accounting, at Michigan State University. A CPA with a law degree, Professor Gupta has served as a consultant to the Big 4 and national CPA firms, as well as with multistate giants such as Motorola and Charles River Associates.

**Joseph W. Neff**, JD, needs no introduction to the state and local tax community. His previous experience includes partner in the Los Angeles office of PricewaterhouseCoopers, where he was national director of the middle market tax practice. He was also managing director of the SALT practice (as well as a partner) at RSM McGladrey.

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