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**Education:**

University of Arkansas, Fayetteville  
LL.M. (Agricultural Law)

University of Arkansas, Fayetteville  
Juris Doctorate

**University Experience:**

1985 - Present University of Central Arkansas

Assistant/Associate Professor of Business Law  
Acting General Counsel (1989-1992)

**Recent Publications by Roy Whitehead:**

At this AACSB accredited institution business professors are expected to publish at least two refereed journal articles each three years. The recent list includes:

“Taxing Corporate Aircraft Use,” *The CPA Journal*, May 2003, with Pam Spikes.

“Foreign and Domestic Taxation of the Internet,” *Journal of Global Competitiveness*, forthcoming October 2003.

“Environmental ‘Taking’ of Private Water Rights: The Case for Water Privatization,” *22 The Environmental Law Reporter* 11162, October 2002, with Walter Block.

“Sexual Harassment in the Workplace: A Property Rights Perspective,” *4 Journal of*

*Law & Family Studies* 229,” Fall 2002, with Walter Block.

“Internet Jurisdiction: Can You be Sued Anywhere the Internet Reaches,” *Journal of Global Competitiveness*, forthcoming October 2003, with Ken Griffin.

“The Boy Scouts, Freedom of Association and the Right to Discriminate: a Legal, Philosophical, and Economic Analysis,” the *Oklahoma City University Law Review*, with Walter Block, forthcoming Winter 2003.

“The Supreme Court’s Increased Protection of Private Property,” 10 *Journal of Global Competitiveness* 137, with Ken Griffin, October 2002.

“Compensation of Victims of Violence: a Legal and Philosophical Approach,” *The Journal of Law in Society*, with Walter Block, forthcoming winter 2003.

“The Changing Regulatory and Legal Environment for Health Management Organizations,” *Business Research Yearbook*, with Ken Griffin, forthcoming Spring 2003.

“The Value of Private Water Rights: A Legal and Economic Perspective,” the *Albany Environmental Law Outlook*, with Walter Block, forthcoming Spring 2003.

“Re-evaluating America’s Drug Control Laws: a Legal, Philosophical, and Economic Proposal,” the *Oklahoma City University Law Review*, with Walter Block, forthcoming Summer 2003.

“New IRS Regulations Provide a Welcome Safe Harbor for Hospital Administrators,” *Healthcare Financial Management Journal*, forthcoming May 2003..

“Should the Government be Allowed to Engage in Racial, Sexual or Other Forms of Discrimination,” 22 *The Northern Illinois Law Review* 53, January 2002, with Walter Block.

“Get Your Fish Out of My Water,” 9 *Journal of Global Competitiveness* 707-712, with Phil Balsmeier and Ken Griffin, October 2001.

“Privacy in The Age of The Internet,” *International Business and Economics Research Journal*, with Ken Griffin, accepted December 5, 2001.

“Foreign and Domestic Taxation of the Internet,” 9 *Business Research Yearbook* 203, 2000, with Ken Griffin.

“The Independent Investor Test: The Rational Basis for Compensation of Officers,” 9 *Business Research Yearbook* 248, 2002, with Pam Spikes.

“The Taku River Tlingits: Environmental Justice For a Native American Tribe in a Transnational World,”<sup>9</sup> *Business Research Yearbook* 183, 2000, with Ken Griffin.

“Profiling with WEB Bugs,” Vol. VIII, *Business Research Yearbook* 211, with Ken Griffin, April 2001.

“A Call for a Free Market in Body Parts,” Vol. VIII, *Business Research Yearbook* 191 with Philip Balsmeier, Nicholls State University, April 2001.

“Including the Excluded Population in Marine Corps Environmental Decisions,” *Marine Corps Gazette*, with Richard Merritt, Environmental Analyst, JKA Associates, Aspen, CO, pages 42-44, October 2000.

“Environmental Justice Risks in the Petroleum Industry,” 24 *William and Mary Environmental Law and Policy Review* 67, July 2000, with Walter Block.

“Direct Payments of State Scholarship Funds to Church-Related Colleges Offends the Constitution and Title VI,” 14 *The BYU Journal of Public Law* 191, July 2000, with Walter Block.

“Human Organ Transplantation: Legal and Economic Issues,” 3 *Quinnipiac Health Law Journal* 87, August 2000, with Walter Block and Clint Johnson.

“Court Rules Bad Contract Does Not Equal Inurement,” *The CPA Journal*, with Pam Spikes, Associate Professor of Accounting, Pages 36-40, January 2000.

“Export of Encryption Technology and the First Amendment,” Volume VII, *Business Research Yearbook* 300, with Ken Griffin, April 2000.

“Including the Excluded Population: Productive Harmony Means Environmental Justice and Prosperity for the Community,” Volume VII, *Business Research Yearbook* 310, with Paul Jensen, April 2000.

“Mandatory Student Fees: Forcing Some to Pay For the Free Speech of Others,” 20 *Whittier Law Review* 759-781, June 1999, with Walter Block.

“Managing Environmental Justice Risks,” *The CPA Journal*, pages 30-33, August 1999, with Richard O. Merritt, JKA Associates, Aspen, CO.

“Gender Equity in Athletics: Should We Adopt a Non-Discriminatory Model?,” with Walter Block, 30 *The University of Toledo Law Review* 223-251, 1999.

“Recent Developments in Environmental Justice: Implications For The Petroleum Industry,” 47 *Oil, Gas and Energy Quarterly*, pages 899-911 (June 1999), with Dr. John Crain, Professor of Accounting, Southeastern Louisiana University.

“The Supreme Court Finally Lays Down The Law On Employer Liability For Supervisor Sexual Harassment,” with Ken Griffin, *The CPA Journal*, pages 70-71, November 1998.

“Revenue Ruling 98-15: Operational Control Saves The Exemption,” *The CPA Journal*, Page 86, November 1998.

“Global Consequences of Environmental Justice,” Volume VI, *1999 Business Research Yearbook*, pages 247-252, April 1999.

“The Rational Approach: Auditor’s Misrepresentation Must be Direct Cause of Investor’s Loss,” *1 Journal of Accounting, Ethics & Public Policy* 646 (Fall, 1998).

“The Unintended Consequences of Environmental Justice,” 100 *Forensic Science International* 57-67, Elsevier Press, Shannon, Ireland, April 1999, with Walter Block (distributed in United Kingdom, Europe, Africa and Asia).

“U.S. Shoe Gives The Boot To Export Ad Valorem User Fees,” *The CPA Journal*, page 11, September 1998.

“Supreme Court Overrules Ben Franklin: Collection of Federal Tax Liens Are Not Certain,” *The CPA Journal*, page 73, August 1998.

“Protecting Your Healthcare Organization From Liability for Sexual Harassment by Employees and Nonemployees,” *The Journal of Nursing Administration*, pages 10-13, February 1999, with Herff Moore,

“Managing the Effects of the New Taxpayer Bill of Rights ‘Intermediate Sanctions’ on Tax Exempt Healthcare Organizations,” *The Journal of Accounting, Ethics, & Public Policy*, accepted July 7, 1998, with Jim Packer and Pat Cantrell.

“Banner Advertizing on the World Wide Web: An Analysis,” *International Journal of Management*, pages 262-266, June 1998, with Ken Griffin.

“Preparing For Same-Sex Sexual Harassment Claims,” *The CPA Journal*, pages 54, 55, June 1998, with Ken Griffin and Pam Spikes.

“Nonresident Entitled to Deduction for Alimony Payments,” *Journal of Accountancy*, Pages 84-86, May 1998, with Donna Smith.

“International Internet Accountability,” *The International Journal of Business Disciplines*, Vol. 8, No. 1, Summer 1998, with Paul Jensen and Donna Smith.

“The IRS Rules on the Governance of Integrated Delivery Systems,” *The CPA Journal*, pages 30-34, April 1998, with Mike Moore and Joan Pritchard.

“The IRS Releases Proposed Regulations On Unlawful Collection Practices,” *The CPA Journal*, page 11, March 1998, with Donna Smith.

“Court of Appeals Decides Disparate Treatment of Alimony For Nonresidents is OK,” *The CPA Journal*, page 13, March 1998, with Brenda Yelvington, Arkansas State University.

“Encryption Technology and First Amendment Rights,” *Review of Accounting Information Systems*, pages 23-29, February 1998, with Ken Griffin and Paul Jensen.

“Taxation of ‘Domestic Partner’ Fringe Benefits,” *The CUPA Journal*, February 1998, Pages 1-4, with Graham Gillis and Ken Griffin.

“Internet Commerce: Security is Still a Concern,” *Review of Accounting Information Systems*, pages 67-71, February 1998, with Paula Ladd and Ken Griffin.

“Taxation of Internet Commerce: The Battle is Joined Between Federal, State, and Local Governments,” *The CPA Journal*, pages 42-51, January 1998, with Ken Griffin and Paula Ladd, Professors of Management Information Systems.

“Post-Tenure Review: Reasonable or Superfluous,” *Issues in Accounting Education*, Vol. 13, No. 1, pages 213-221, February 1998, with Grider, Pritchard, and Spikes.

“Avoiding U.S. Source Income Can be Difficult: The Tax Court Reallocates Franchise Sale,” *The International Tax Journal*, Vol. 24, No. 1, pages 23-37, Winter 1998, with Jensen and Spikes.

“Avoiding State Interventions into Not-For-Profit Affiliations,” *Healthcare Financial Management*, pages 56-62, December 1997, with Moore and Johnson, professors of accounting and economics. (Note: Won Healthcare Financial Management Association article of the year award)

“The States React to Nonprofit Hospital Conversions,” *Healthcare Financial Management*, page 58, December 1997, with Jim Packer, Associate Professor of Finance.

“IRS Guidance,” *Healthcare Financial Management*, page 62, December 1997, with Jim Packer.

“Should We Tax Internet Commerce,” *Business Research Yearbook*, Volume V, pages 230-232, April 1998, with Ken Griffin.

“Avoiding Firm Liability for Sexual Harassment Committed by Clients, Consultants, and Contractors,” *The CPA Journal*, page 63, January 1998, with Ken Griffin.

“Congress Mandates Criminal Penalties For Federal And State Government Employees Who Browse Taxpayer’s Returns,” *The CPA Journal*, page 12, October 1997, with Ken Griffin, Professor of Information Systems.

“Supreme Court Gives ‘Green Light’ to State Taxation of Employee Benefit Plan Operated by Medical Facilities,” *The CPA Journal*, page 12, August 1997, with Kris Jones, Assistant Professor of Accounting, Southeastern Louisiana University.

“IRS Says That ‘Domestic Partner’ Fringe Benefits Are Taxable,” *The CPA Journal*, Page 12, July 1997.

“Managing Same-Sex Sexual Harassment Claims,” *The CUPA Journal*, pages 1-5, Spring/Summer 1997, with Graham Gillis, Vice President for Human Resources.

“Managing The Effects of Intermediate Tax Sanctions on Tax-Exempt Healthcare Organizations,” *Healthcare Financial Management*, page 59, July 1997, with Moore and Hardin, Professors of Accounting and Business Law.

“New Tax On ‘Excess Benefit’ Transactions.” *The CPA Journal*, pages 56 and 57, June 1997, with Humphrey and Spikes.

“Congress To Mandate Current Deduction For Some ‘Qualified’ Environmental Cleanup Costs,” *The CPA Journal*, Page 13, May 1997, with Spikes and Jensen.

“Will the IRS Call the EPA...Again,” *The CPA Journal*, pages 40-45, March 1997, with Spikes and Humphrey.

“IRS Eases the Rules For Physician Representation on Governing Boards,” *Healthcare Financial Management*, pages 36-40, March 1997, with Humphrey.

“Taxing Airline Safety Procedures,” *The CPA Journal*, page 14, February 1997.

“The IRS Plows New Ground in the Tax Treatment of Land Cleanup Costs,” *The Monthly Digest of Tax Articles*, pages 16-23, January 1997, editor invited reprint of *Oklahoma Law Review* Article.

“Gender Equity in College Athletics After Brown and Louisiana State: Why The Big Boys Are Crying,” 32 *The Arkansas Lawyer* 10, Winter, 1997, with Hardin and Spikes.

“Managing The Rules For Physician Participation In The Governance Of Integrated Delivery Systems,” *Arkansas Hospitals*, pages 22 and 23, Spring 1997, with Hardin.

“Oil and Gas Royalty Owners Share in Take-Or-Pay Buy Out,” 16 *Petroleum Accounting and Financial Management Journal* 15, Spring 1997, with John Crain,

Professor of Accounting, Southeastern Louisiana University.

“Update On The Tax Treatment Of Environmental Remediation Costs,” 45 *Oil & Gas Tax Quarterly* 83, September 1996, with Crain.

“The IRS Plows New Ground In The Tax Treatment of Land Cleanup Costs,” 31 *The Arkansas Lawyer* 10 (Jul. 1996), an editorial committee invited, revised and updated version of the following Oklahoma Law Review Article, with Spikes and Brenda Yelvington, Visiting Professor of Accounting, Arkansas State University.

“The IRS Plows New Ground In The Tax Treatment Of Land Cleanup Costs,” 48 *Oklahoma Law Review* 417 (Summer 1996), with Spikes and Yelvington.

“Sexual Harassment In The Office,” *The CPA Journal*, pages 42-45, February, 1996, with Spikes and Yelvington. ( Note: Listed on the American Institute of CPA’s recommended reading list for September 1996)

“Finally...Someone At The IRS Called The EPA,” *The CPA Journal*, pages 42-45, January 1995, with Spikes, Yelvington, and Pritchard.

#### Proceedings:

“Transnational Environmental Justice,” Proceedings of the International Business and Economics Research Conference, with Ken Griffin, Reno, October 8, 2001.

“Privacy in the Age of Technology,” Proceedings of the International Business and Economics Research Conference, with Ken Griffin, Reno, October 8, 2001. **Won best paper award.**

“Global Competitiveness Demands Free Use of Encryption Technology,” American Society for Competitiveness Proceeding, pages 43-51, Boston, October 22, 1998, with Ken Griffin and Philip Balsmeier.

“Virtual Office: The Future of Intranets,” Proceedings of the Southeastern Chapter of the Institute for Operations Research and the Management Sciences, pages 213-215, October 1997, with Griffin and Malley.

“The Eighth Circuit Throws the Cowboy’s Jerry Jones for a Big Loss,” Proceedings of the Midwest Academy of Legal Studies in Business, pages 111-119, March 1997.

“Tenure and Post-Tenure Review: Vaporous Objectives And Procedures Lost in a Fog of Nebulous Verbiage,” Proceedings of the Southern Academy of Legal Studies in Business, July 1996.

“Tax Treatment of Land Cleanup Costs for Farmers and Ranchers,” Proceedings of

the American Agricultural Law Association, November 1995.

Submitted Articles:

“Should the IRS Adopt the ‘Independent Investor’ Test As a Basis For Reasonable Compensation of Officers,” *The Oklahoma Law Review*, submitted December 16, 2002.

Papers/Presentations for 1998/1999/2000/2001/2002:

“Eminent Domain: The Taking of Private Property in Arkansas,” High Tables, The Honors College, February 18, 1998.

“Is Indopco Dying or Just Sick,” Southern Academy of Legal Studies in Business, Dallas, March 5, 1998, with Brenda Yelvington, Visiting Professor of Accounting, Arkansas State University.

“Post-Tenure Review: The Texas and National Perspective,” Southwestern Political Science Association, with Lu Hardin, Director, Arkansas Department of Higher Education, Hon. Henry Cuellar, Texas House of Representatives, and Charles Zucker, Executive Director, Texas Faculty Association, March 19, 1998.

“Gender-Equity in Athletics: What Now,” Southwestern Social Sciences Association, Corpus Christi, with Lu Hardin, Director, Arkansas Department of Higher Education, and Bev Lewis, Director of Women’s Athletics, University of Arkansas, March 19, 1998.

“Should We Tax Internet Commerce,” International Academy of Business Disciplines, San Francisco, April 4, 1998, with Ken Griffin.

“International Business and Internet: Jurisdictional Accountability,” Association of Private Enterprise Education, Dallas, April 2, 1998, with Paul Jensen.

“Managing the Tax and Governance Issues in Whole Hospital Joint Ventures,” The College of Health Sciences Advisory Committee, Conway, April 27, 1998.

“Global Competitiveness Demands Free Use of Encryption Technology,” 1998 American Society for Competitiveness Conference, Boston, October 22, 1998.

“Global Consequences of Environmental Justice,” International Academy of Business Disciplines, Chicago, March 26, 1999.

“A Graphic Illustration of Inventory Costing Concepts,” Decision Sciences Institute, Dallas, Texas, March 5, 1998.

“The First Amendment Rights of Landlords,” Midwest Academy of Legal Studies in Business, March 3, 2000.

“Transnational Environmental Justice,” Environmental Justice in Natural Resources Workshop, Natural Resources Law Center, Colorado Law School, Boulder, April 14-15, 2000.

“Mandatory Student Fees,” The Midwest Academy of Legal Studies in Business, Chicago, March 7, 2001.

“After Acquired Water Rights,” Southern Academy of Legal Studies in Business, St. Louis, March 7, 2002.

#### Seminars:

“1998 NCAA Title IX Seminar,” Chicago, May 12-13, 1998.

“1998 Social Security Law Seminar, Arkansas Bar Association, May 15, 1998.

“Racial Equality in the 21<sup>st</sup> Century,” The UALR Law School, Little Rock, February 26, 1999.

“Writing Across The Curriculum,” A Writing Workshop Presented by Professors Dobie and Porrier, University of Southwestern Louisiana, April 24, 1999.

“The Mid-South Conference on Environmental Law,” University of Mississippi Law School, June 18, 1999.

Environmental Justice in Natural Resources, Natural Resources Law Center, University of Colorado, April 14-15, 2000.

Environmental Law Seminar, UALR Law School, June 30, 2000.

Tax Law Seminar, UALR Law School, November 8, 2000.

Tax Law Seminar, UALR Law School, November 13, 2001.

#### Writing in Progress:

“The Takings Clause and Water Rights.”