

Brian J. McKenna
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PROFILE

LICENSED ATTORNEY and **PROFESSOR** with certifications as a **CFA, CPA** and **CFP**. My academic experience includes 30+ years as a full-time faculty member teaching over 30 different courses in accounting, law, tax and finance, 10 years as an instructor in the Schweser CFA review program and numerous academic and professional publications. My legal experience includes service as lead counsel in multi-million dollar tax litigation in federal district and appellate courts, service as General Counsel to a medium-sized firm and private practice services in tax compliance, estate planning, probate and real estate. I am a creative problem-solver with strong research, communication and presentation skills.

ACADEMIC EXPERIENCE

GOVERNORS STATE UNIVERSITY, University Park, Illinois

2010 - Present

Associate Professor

Tenured faculty in the College of Business. My current teaching responsibilities focus upon graduate and undergraduate courses in federal income taxes. I served as the Lead Negotiator for the union in the UPI-GSU collective bargaining and as the UPI Grievance Officer for the GSU Chapter in AY 2012-2014. I served as a faculty representative on the Provost Search Committee, as a member of the Division Criteria revision committee and as chair of the Division Personnel committee. I also served as the faculty representative to the Mascot-naming committee. Previous service activities include faculty representative to the Board of Trustees Finance committee, various search committees and AACSB accreditation committees.

SAINT XAVIER UNIVERSITY, Chicago, Illinois

1977 - 2010

Associate Professor (1989 - 2010)

Tenured faculty in the Graham School of Management. My teaching responsibilities included graduate and undergraduate courses in Finance, Accounting, Law and Taxes. I have taught over 30 courses in these subjects. I was formerly the Director of the Certified Financial Planning Program. My service included appointments to University Board-level committees including the Finance Committee (1991-1994), the University Facilities Planning Committee (1995-1997), the Presidential Search Committee (2003) and Chair of the Presidents Club (\$1,000+ Donors) (1998-2001). I served as an elected representative on the Faculty Affairs Committee (the faculty union) and was selected as the co-chair (2009-2010). I served as the Chair of the Graham School Rank and Tenure Committee (2006-2008). Additional committee assignments have included: Weekend College Curriculum Committee, Writing Through the Disciplines Project, Employee Discharge Grievance Committee,

Student Grade Grievance Committee, Dean's Fellowship Award Committee, Credit for Prior Learning Committee, University Publications Committee, Faculty Marshall, Graham School Curriculum Committee, Graham School Accounting Committee, Accounting Program Director, Accounting Club Moderator and College Republicans Club Moderator.

Adjunct Faculty (1977 - 1988)

Part-time faculty teaching accounting, tax and law

SCHWESER/KAPLAN CFA REVIEW PROGRAM, Chicago, Illinois 2003 - 2013

Program Director (2003-2006)

Created the Schweser CFA Chicago weekly review program for Levels I, II and III in conjunction with the Northwestern University School of Continuing Education. Recruited faculty, students, negotiated space needs and other program requirements.

Faculty (2003- 2013)

Instructor for the finance and financial statement analysis study sessions for the CFA weekly review program for Levels I and II.

EDUCATION

J.D., Cum Laude, 1977

The John Marshall Law School, Chicago, Illinois

LL.M., Taxation, 1983

DePaul University, Chicago, Illinois

M.B.A., 1988

University of Chicago, Chicago, Illinois

B.S., Accounting, 1974

Northern Illinois University, DeKalb, Illinois

PUBLICATIONS and PRESENTATIONS

- McKenna, B.J. (2023). *“Quashing an IRS Summons: Supreme Court Addresses the Notice Requirements,”* 179 Tax Notes Federal 569-574. Named “EDITOR’S PICK” the professional equivalent of “Most Outstanding Paper” in an academic journal.
- McKenna, B. and McKenna, N., *Round Three: the Supreme Court Takes up the Affordable Care Act*, Midwest Law Review, 2020, No.1 MLR 40-48 (November 2020).
- McKenna, B. J. (2020). The “Kiddie” Tax: Can You Secure a Refund? Tax Notes, 167 (3), 439-443.
- McKenna, B. & Keane, A. (2017). Affiliated Organizations Seek Relief on ERISA Church Plan Exemption. Taxation of Exempts, 28 (6), 3-11
- Keane, A. E. & McKenna, B. J. (2017). [Seventh Circuit Limits Taxpayer Remedies for IRS Errors.](#) Tax Notes, 154 (10), 1267-1271.
- McKenna, B. and McKenna, N., Do PPACA Credits and Mandates Apply in States With Federal Exchanges? The Tax Adviser, 46(2) (February 2015) At: http://www.aicpa.org/publications/taxadviser/2015/february/pages/mckenna_feb15.aspx
- McKenna, B. and McKenna, N., *Workers who Study or Students who Work?* Taxation of Exempts, 23.1 (July/August 2011) 19-28 At: <http://ria.thomsonreuters.com/EStore/detail.aspx?ID=EOTJP>
- McKenna, B. and McKenna, N., *Health Care Reform: the Constitutional Challenge to the Individual Mandate*, Illinois Bar Journal, 99 IBJ 246 (May 2011) available June 27, 2011 at: <http://www.isba.org/ibj/2011/05>
- Basanta, W., Kane, R., Hindmand, R., Emmons, K., McKenna, B. and McKenna, N., *Survey of Illinois Law: Healthcare Law*, Southern Illinois University Law Journal, 34 S. Ill. U.L.L. 1033 (Summer 2010) available June 27, 2011 at: <http://131.230.102.36/Journal/summer34.php>
- McKenna, B. and McKenna, N., *Provena Covenant Medical Center v. The Department of Revenue: Hospital Property Tax Exemptions and the Charitable Use Requirement*, Health Care Law, V.26 No. 4 (June 2010) available June 27, 2011 at: <http://www.isba.org/sections/healthcare/newsletter/2010/06/provenacovenantmedicalcenterthedeptmentofrevenue>
- McKenna, B., *Tax Diversification: Does it Make "Cents"*, Proceedings - Midwest Academy of Legal Studies in Business (March 2009).
- McKenna, B., *Financial Planning under Current Market Conditions*, Saint Xavier University Annual Staff Development Conference (June 2008, June 2007)
- McKenna, B., *Social Security Benefits: An Excel Spreadsheet Construct*, Journal of Financial Planning (Dec. 2005) available June 27, 2011 at:

<http://www.fpanet.org/journal/BetweentheIssues/LastMonth/Articles/SocialSecurityBenefitsAnExcelSpreadsheetConstruct/>

McKenna, B., *Business Strategy and Valuation Analysis*, Beverly Area Planning Association Annual Meeting (June 2004)

Althaus, R.A., McKenna, B., *Case Study: A Physician Union in the Future? This CEO Hopes Not!*, Eastern Academy of Case Studies, Baltimore, Maryland (April, 2004) available June 27, 2011 at:

http://www.docstoc.com/docs/82151945/?ct=40&utm_source=email&utm_medium=email&utm_campaign=46&utm_content=548&alt=735bb8ba-26b3-4ebf-8239-c2f55317875f

McKenna, B., *Ethics and Financial Markets*, Saint Xavier University Ethics in America Conference (November 2002)

McKenna, B., *Limited Liability Companies: An Emerging Organizational Form for Business*, Proceedings - Midwest Academy of Legal Studies in Business (March 1995)

McKenna, B., *An Analysis of the Proposed Uniform Limited Liability Company Act*, Proceedings - Third Annual Business Research Conference, Indiana University Northwest (November, 1994)

McKenna, B., *Voucher Plan Meets Constitutional Test*, Chicago Tribune (May 17, 1989), available at:

<http://gsuproxy.govst.edu:2087/docview/282630290/fulltext/130385568CF44A93058/4?accountid=27966>

Adam, O. and McKenna, B., *Railroad Retirement Taxes vs. Social Security Taxes: Railroad Affiliates and Intermodal Operations*, Practising Law Institute, p. 141-180 (1981).

PROFESSIONAL EXPERIENCE

BRIAN J. MCKENNA, ATTORNEY AT LAW, Chicago, Illinois

1988 - 2008

General Counsel, Edge Teleservices, Inc. (1997 - 2008)

Legal, Accounting, Financial and Strategic Planning services for a \$10M privately held teleservices company operating in four states and India. The legal services consist of officer and shareholder personal transactions, corporate transactions such as leases and contracts and litigation activities. The accounting and finance services included information systems, capital structure and accounting compilation and tax and payroll compliance. The strategic planning services included writing business plans, mergers and acquisitions, real estate purchases, employee recruitment and market research.

Railroad Retirement Tax Litigation (1988 - 1996)

Recognized national expert with legal practice concentrating on railroad retirement tax audits and litigation. Clients included Union Pacific Railroad, *Omaha, Nebraska*, Norfolk Southern Railroad, *Norfolk, Virginia*, Illinois Central Railway, *Chicago, Illinois*, Northwestern Transportation

Company, *Chicago, Illinois*, Galveston Wharves, *Galveston, Texas*, Rail Management, *Panama City Beach, Florida*, Emons Rail, *York, Pennsylvania*.

Tax and Legal Services (1988 - 2008)

General legal and tax services including individual, corporate, partnership, trust and estate income tax returns; estate and gift tax returns; probate court; wills, trusts and powers of attorney; real estate closings. *Partner*, The 941 Management Company, (1978-1986), apartment building partnership.

Expert Witness

Expert witness in two federal criminal investigations (one in Detroit and the other in Chicago) involving railroad retirement taxes and benefits. In both cases, the U.S. Attorneys' Office closed the investigation without an indictment. Additionally, I have served as an expert witness in a bankruptcy case regarding solvency at the time of certain preferential transfers.

SANTA FE SOUTHERN PACIFIC CORPORATION, Chicago, Illinois **1978 - 1988**

General Tax Attorney

Railroad retirement planning, audits, litigation, administrative hearings, Congressional lobbying and rail union collective bargaining. Tax Counsel for the §1031 exchange program; General tax services for the real estate, trucking and construction subsidiaries. Negotiated Final Closing Agreement with the IRS National Office for \$30 million refund; Settled multi-million dollar cases with IRS Appellate Division and District Office; Represented GTE Sprint in Administrative tax hearing before the IL. Dept. of Revenue.

ERNST & WHINNEY, Chicago, Illinois **1977 - 1978**

Senior Accountant

Tax compliance and planning services for closely held family businesses and their corporate executives.

UNITED STATES ATTORNEYS OFFICE, Chicago, Illinois **1976**

Legal Intern

Part-time position assisting AUSAs in drafting reply briefs in criminal case appeals to the Seventh Circuit

INTERNAL REVENUE SERVICE, Chicago, Illinois **1974 - 1975**

Revenue Agent

Responsible for auditing individual, corporate and trust income tax returns; Assisted the Intelligence Division in the civil tax aspects of criminal tax investigations.

JEWEL COMPANIES, INC., Chicago, Illinois

1973

Accounting Intern

Summer position working with the tax and accounting departments for publicly held grocery and drug store holding company.

REPORTED FEDERAL TAX CASES – COUNSEL OF RECORD

Standard Office Building Corporation and Santa Fe Land Improvement Company, Plaintiffs-Appellants, v. United States of America, Defendant-Appellee, 819 F.2d 1371; 1987 U.S. App. LEXIS 15065; 59 A.F.T.R.2d (RIA) 1170 (7th Cir. 1987) Available at: <http://ftp.resource.org/courts.gov/c/F2/819/819.F2d.1371.86-2906.86-2460.html>

The Atchison, Topeka & Santa Fe Railway, Co., Plaintiff, v. United States of America, Defendant, 660 F. Supp. 29; 1986 U.S. Dist. LEXIS 26801; 58 A.F.T.R.2d (RIA) 5465 (D. Kan., April 14, 1986)

The Atchison, Topeka & Santa Fe Railway, Co., Plaintiff, v. United States of America, Defendant, 628 F. Supp. 1431; 1986 U.S. Dist. LEXIS 29269; 58 A.F.T.R.2d (RIA) 5167 (D. Kan. February 14, 1986)

The Atchison, Topeka & Santa Fe Railway, Co., Plaintiff, v. United States of America, Defendant, 1985 U.S. Dist. LEXIS 12545 (D. Kan. December 19, 1985)

The City of Galveston, Texas Acting by and through The Board of Trustees of the Galveston Wharves v. United States of America, 82 F.3d 433, 1996 US App LEXIS 22096, 1996 US App LEXIS 9604 (Fed. Cir. 1996)

The City of Galveston, Texas Acting by and through The Board of Trustees of the Galveston Wharves v. United States of America, 949 F.2d 404, 1991 US App LEXIS 31718, 1991 US App LEXIS 25109 (Fed. Cir. 1991)

The City of Galveston, Texas Acting by and through The Board of Trustees of the Galveston Wharves v. United States of America, 33 Fed. Cl. 685; 1995 U.S. Claims LEXIS 139; 76 A.F.T.R.2d (RIA) 5500 (Fed. Cl. 1995)

The City of Galveston, Texas Acting by and through The Board of Trustees of the Galveston Wharves v. United States of America, 22 Cl. Ct. 600; 1991 U.S. Cl. Ct. LEXIS 56 (Cl. Ct. 1991)

Southern Pacific Transportation Company v. Commissioner of Internal Revenue, Respondent, 90 T.C. 771; 1988 U.S. Tax Ct. LEXIS 48; 90 T.C. No. 51 (1988)

SIGNIFICANT LEGISLATIVE AND REGULATORY ACCOMPLISHMENTS

Lead Lobbyist for Santa Fe Industries, Inc., Section 743 of the Economic Recovery Act of 1981, H. R. 4260 (August 4, 1981) (See Letter of commendation from Mr. John S. Reed, Chairman and Chief Executive Office)

Principal Author of Comments submitted by Santa Fe Industries, Inc., Hearing before the Subcommittee on Oversight, Committee on Ways and Means, House of Representatives, 96th Congress, First Session on *Internal Revenue Service Determination that Certain Employers are Liable for Railroad Retirement Employment Taxes*, p. 8-19 (November 27, 1979)

Principal Author - Railroad Industry Response, to Proposed Treas. Reg. §31.6302-c(2) and §31.3221-c (Tax depositing regulations for supplemental annuity taxes) (1986)

PROFESSIONAL QUALIFICATIONS

Licensed Attorney at Law in the State of Illinois, admitted to practice before The Supreme Court of the United States of America; The United States Court of Appeals for the Federal Circuit; The United States Court of Appeals for the Seventh Circuit; The United States Court of Appeals for the Tenth Circuit; The United States Court of Federal Claims; The United States District Court for the Northern District of Illinois; The United States Tax Court; The United States District Court for the District of Kansas; The Supreme Court of the State of Illinois; All inferior courts in the State of Illinois.

Chartered Financial Analyst (2000) (no longer active)

Certified Public Accountant (Illinois, 1977) (currently registered)

Certified Financial Planner TM (2001) (no longer active)

Past Member, Institute of Chartered Financial Analysts

Past Member, The Investment Analysts Society of Chicago

Past Member, American Bar Association: Tax Section and Litigation Section

Past Member, Midwest Academy of Legal Studies

Past Member, Illinois Accounting Teachers Conference

AWARDS AND HONORS

Nominated for the Saint Francis Xavier Service Award (1998)

Robert H. Moyneck Scholarship Award Recipient, DePaul University (1982) (Highest GPA)

The Shield of John Marshall Award (1977) (Top 10% of your graduating class)

Beta Alpha Psi Honorary Accounting Society (1973)

COMMUNITY SERVICE

Elected as the Republican Nominee for the position of State Representative in the 28th Legislative District. (1989 - 1990); The Chicago Tribune editorial stated: "Brian McKenna, an attorney and college professor, is an excellent newcomer to politics. [It is our] hope that McKenna, if he loses remains active in politics." (October 17, 1990) Available at:

<http://gsuproxy.govst.edu:2087/docview/282923112/1303863B342519A822/59?accountid=2796>

6

Moot Court Judge, The John Marshall Law School (2005- 2019)

Lector, St. John Fisher Catholic Church. (1977-2007)

Board Member, Chicago Southwest Chapter, Financial Planning Association (2005-2007)

Treasurer, Beverly Hills Tennis Club (2003-2006)

Board Member, Little Company of Mary Hospital Foundation (2001-2005)

Treasurer, Ridge Beverly Little League (1995–1997)

Officer, St. John Fisher School Board (1989-1995)

Member, Employment Tax Committee, American Bar Association Tax Section (1989-1995)

Treasurer, 19th Ward Republican Organization (1988-1990)

Officer and President, St. John Fisher Holy Name Society (1979 - 1985)

Officer and President, Ridge Beverly Homeowners Association

Delegate to the Beverly Area Planning Association (1978-1984)