Jennifer E. (Reynolds) Roy, CPA, JD
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TEACHING EXPERIENCE

University of Massachusetts Amherst, Isenberg School of Management Fall 2018 – Present

Lecturer, Department of Accounting
Graduate courses taught:
- Taxes and Business Decisions
- Taxes and Business Decisions – Online Course
- Principles of State and Local Taxation
- Principles of State and Local Taxation – Online Course

Undergraduate courses taught:
- Corporate Taxation
- Corporate Taxation – Online Course

Adjunct Lecturer, Department of Accounting Fall 2016 & 2017
Undergraduate courses taught:
- Corporate Taxation
- Corporate Taxation – Online Course

College of Our Lady of the Elms Fall 2012 & 2013

Adjunct Professor, Graduate
Developed, designed and delivered a 3-credit corporate taxation course for the MBA program
Prepared and delivered the following course for the Fall Semesters
- Taxation of Business Entities

VOLUNTEER PROGRAMS

University of Massachusetts, Isenberg School of Management, Amherst Full Time Lecturer- 09/18-Present

Advisor Volunteer Income Tax Assistance Program (VITA) (2019 – Present):

- One of two advisors overseeing students in the domestic tax preparation of individual tax returns for low income members of the community. Three advisors oversee the UMass VITA program prepares approximately 2,000 income tax returns per season for both domestic and international taxpayers. VITA runs and is overseen as a part of the IRS taxpayer assistance program. The program focuses on helping disabled and low-income taxpayers.

- Award for most VITA returns prepared in the US using BAP members and candidates, most volunteers in the US and most volunteer hours in the US.

Faculty Advisor Women of Isenberg Conference (2019 – Present)

- Faculty advisor providing guidance and mentorship, to approximately twelve young women students of Isenberg that are tasked with developing the Women of Isenberg Conference, held annually. Oversight includes assistance in planning, organizing, marketing and executing the Women of Isenberg Conference.

Faculty Advisor Annual Deloitte FanTAXtic National Case Study Competition (2020)

- Advised UMass Regional FaxTAXtic Case Competition winning students in 19th Annual National Case Study Competition, which integrated business core project, focused on solving a major challenge for select corporations, West Lake, Texas.

Faculty Co-Advisor New England Regional FanTAXtic Case Competition (2018, 2019)

- Provide guidance and mentorship to 2 teams of students competing in 2018 and 2019 Deloitte FanTAXtic Regional Competition.
- 2019 –UMass teams placed first in the region (one of nine teams out of 60 teams representing over 40 colleges and universities throughout the U.S.), securing advancement to the 19th Annual Deloitte FanTAXtic National Case Study
- 2018 - One of the UMass teams placed second in the region.

EDUCATION

Juris Doctor, May 2006, *cum laude*
Western New England College School of Law, Springfield, MA

Bachelor of Science, Business Administration, May 1995, *magna cum laude*
Massachusetts College of Liberal Arts (formerly North Adams State College), North Adams, MA
Concentration: Accounting; Delta Mu Delta and Alpha Chi

BAR ADMISSION
Commonwealth of Massachusetts, November 2006

AWARDS
Business West 40 Under Forty class of 2012

PROFESSIONAL DEVELOPMENT
- Maintain active status as a Certified Public Accountant. Requires 80 continuing professional education hours every 2 years (a rolling 2-year period).
- Attend conferences with other practitioners to stay in touch with issues and developments in the profession, generally sponsored by the AICPA, MSCPA, or governmental taxing authorities.
- Attend webinars on current accounting, taxation and other business issues to stay current on technical and topical issues.

PUBLICATIONS

A Numbers Game
Business West - July 13, 2013

Traps on Expense Reports
Business West - September 12, 2011

To Buy or Not to Buy That Company Car
Business West - March 16, 2009

SPEAKING ENGAGEMENTS

Western New England University Tax Institute. November 2016. "Critical Tax Season Update: Protecting Americans from Tax Hikes Act of 2015 (PATH Act of 2015)."

Employers Association of the Northeast. May 2014. "State Tax Nexus, including Sales & Use Tax Nexus, Attributional Nexus, Taxation of Remote Sellers and Income Tax Nexus."

Western New England University Tax Institute. November 2014. "Working with the Repair and Maintenance Final Regulations, important new terminology, taxpayer elections and accounting method changes."

Western New England University Tax Institute. November 2012. "Federal Tax Update, Overview of potential expiration of Bush-era tax cuts, fiscal cliff and implementation of Patient Protection and Affordable Care Act."

Employers Association of the Northeast. November 2012. "What's at Stake? Insights into the Federal Government's Finances."

Employers Association of the Northeast, Employer Roundtable
Annual Business and Individual Tax Update 2009 - 2016

WNEC Tax Institute. November 2010. "Federal Tax Updates for the 2010 Filing Season – Analysis of the Small Business Jobs act of 2010 (SBJA)."

WNEC Tax Institute. November 2009. "2009 Federal Business & Individual Tax Updates, Worker, Homeownership, and Business Assistance Act of 2009; American Recovery and Reinvestment Act of 2009 (ARRA); and Emergency Economic Stabilization Act of 2008 (EESA)."

UMass Family Business Center. June 2008. "Baby, You Can Drive My (Company) Car".

PROFESSIONAL EXPERIENCE

- Team Leader for implementation of Lean Six Sigma Study for process improvement for the workflow of the tax department for several different efficiency studies including business tax processes, individual tax processes and administrative functions to support the tax department to increase productivity, profits and efficiencies in the preparation and review processes.
- In charge of internal technical training programs for tax department on an ongoing basis.
- Implemented and set protocol for new workpaper structure and paperless routing software, firm policies and procedures.
- Developed, prepared and presented tax training updates on regular basis to firm staff and partners.
- Present current tax topics to clients and business owners at seminars and CPAs at CPE forums.
- Spearheaded internal initiative to restructure not-for-profit tax practice to increase productivity, profits and efficiencies in the preparation and review processes.
- Research federal and state tax issues for corporate, partnership, individual and not-for-profit clients.
- Provide technical expertise to clients regarding tax implications, business strategies and planning opportunities in various industries.
- Analyze legal entity structures for clients based on tax strategies. Determine applicability of Internal Revenue Code to client situations.
- Advised clients on mergers, acquisitions and liquidations and to minimize tax impacts and analyze tax effects.
- Assist with hiring and internal determinations of staffing requirements for the tax department.
- Involved with Business Development Committee to create and expand relationships with current and potential clients.
- Represent clients before federal and state taxing authorities.
- Lead weekly tax department meetings and various other firm-wide meetings.
- Collaborate with A & A staff to integrate department workflow and synergies.
- Attended recruiting events for Firm.
- Managed the opening of a new office location in Massachusetts and supervised professional and administrative staff.
- Review business and individual income tax returns, compilations and reviews.
- Develop strategies to implement company policies and procedures.
- Mentor to junior staff through formal mentoring program; and manage several junior staff accountants.
- Involved with marketing committee to create and expand relationships with current and potential clients.
- Assist in litigation support cases.
- Developed, supervised and evaluated training program for new employees.
- Reviewed and analyzed loan portfolios for publicly traded company.
- Marketed finance programs, performed due diligence and monitored loan receivables.
- Analyzed financial condition of potential new clients.
- Monitored clients borrowing base calculations for hypothecated receivables.
- Managed reporting for quarterly and year-end originations.

Business Consultant	August 2018 - Present
Meyers Brothers Kalicka, P.C.	
Senior Tax Manager	November 2014 – August 2018
Tax Manager	November 2007 - November 2014
Pieciak & Company, P.C.	
Accounting Manager	June 2001 - November 2007
McCluskey and Company, P.C.	
Senior Staff Accountant	January 1996 - June 2001
Litchfield Financial Corporation	
Business Development Associate	May 1995 - January 1996

PROFESSIONAL AFFILIATIONS

Certified Public Accountant, Massachusetts Member

Licensed Attorney, Massachusetts

American Institute of Certified Public Accountants

Massachusetts Societies of CPAs

Member of Boomer Consulting, Inc Lean Circle, a national community of CPA firm leaders networking association to assist in sustaining Lean advantages

COMMUNITY SERVICE

Western New England Tax Institute
Past Member Advisory Committee

Girl Scouts of Central and Western Massachusetts
Past Member of the Board of Directors and Finance Committee

Women's Fund of Western Massachusetts
Past Member of Board of Directors, Executive Committee, Treasurer and Chair of the Finance Committee

Rotary of Chicopee; Rotary International
Past Charter member

Children in the Country, a United Way-funded non-profit organization
Past board member

Special Olympics
Past volunteer