

PROMOTION RECOMMENDATION

The University of Michigan-Dearborn
School of Management
Department of Accounting and Finance

Approved by the Regents
May 17, 2007

Robert E. Blatz, Jr., associate professor of taxation, without tenure, Department of Accounting and Finance, School of Management, is being recommended for the granting of tenure to be held with his title of associate professor of taxation, Department of Accounting and Finance, School of Management.

Academic Degrees:

LL.M-Taxation	1991	New York University School of Law
MS-Taxation	1981	University of Cincinnati
MBA	1980	University of Cincinnati
J.D.	1973	University of Detroit Mercy School of Law
B.A.	1970	University of Detroit Mercy, History

Professional Record:

2005 to present	Associate Professor, without tenure, University of Michigan Dearborn
1999 to 2005	Professor, Central Connecticut State University
1984 to 1999	Associate Professor, University of Nevada, Reno
1996	Visiting Professor, Rangsit University, Bangkok, Thailand
1993	Visiting Professor, Università Degli Studi Di Torino, Turin, Italy
1981 to 1984	Assistant Professor, Central Michigan University
1979 to 1981	Instructor, University of Cincinnati

Summary of Evaluation:

Teaching: Professor Blatz's teaching is rated significantly capable. He approaches his courses with enthusiasm and a real-world approach that is essential at the University of Michigan-Dearborn. His lectures focus on practical application using real-world examples and cases, which directs students to key points and analysis of tax issues. This approach keeps students alert and focused throughout his lectures and the course. Professor Blatz's student evaluations have averaged 4.38 on a 5-point scale in his tax courses, above the School and Department averages. His evaluation scores are consistent with student evaluations from a prior university as well.

Research: Professor Blatz's research is rated excellent. Since the start of his career, He has published 21 journal articles of which 17 have been sole authored. He has also presented 17 papers at academic referred conferences. Since joining the University of Michigan-Dearborn, Professor Blatz has published three journal articles including one ranked as superior in the School of Management's journal rankings.

Recent and Significant Publications:

Robert Blatz, Leveraged leasing & economic substance under Proposed I.R.C. §7701(o), *The ATA Journal of Legal Tax Research*, Vol. 4, 2006, pp. 1-31.

Robert Blatz, A guide to venue rules in Federal tax disputes, *Practical Tax Strategies*, Vol. 76, No. 4, April 2006, pp. 203-215.

Robert Blatz, Lease or sale: A lessor's perspective, *Oil, Gas & Energy Quarterly*, Vol. 53, No. 3, March 2005, pp. 631- 660.

Robert Blatz, Recent developments in employment taxation of business entities and their owners, *Oil, Gas & Energy Quarterly*, Vol. 51, No. 3, March 2003, pp. 11-39.

Robert Blatz, Gambling loss deductions: "The three faces of Eve" revisited, *The ATA Journal of Legal Tax Research*, Vol. 1, 2003, pp. 1-20.

Robert Blatz, Inventory accounting and the small petroleum products reseller, *Oil, Gas & Energy Quarterly*, Vol. 50, No. 2, December 2001, pp. 287-314.

Robert Blatz, Shelf corporations and the code, much ado about almost nothing, *Oil, Gas & Energy Quarterly*, Vol. 50, No. 1, September 2001, pp. 1-54.

Robert Blatz, Expenses of starting-up or expanding an energy related business, *Oil, Gas & Energy Quarterly*, Vol. 47, No. 4, June 1999, pp. 701-715.

Service: Professor Blatz's service is rated as significantly capable. He has served on the School of Management's Curriculum Committee, Executive Committee and the School's Promotion and Tenure Committee. During his service to the Promotion and Tenure Committee, he was actively involved in revisions to the School of Management's merit document and promotion and tenure guidelines to conform to AACSB accreditation guidelines. Professor Blatz attends all Department and Governing Faculty meetings and school-wide faculty retreats.

External Reviewers:

Reviewer (A)

"[His research publication record] is certainly indicative of a scholar who is currently actively engaged in research and not relying on a prior research agenda to be granted tenure. ... Dr. Blatz is also comfortable with distilling complex concepts into examples to illustrate ... how to make appropriate business decisions...with the tax laws. Dr. Blatz publication record exceeds that of a candidate who is seeking tenure. ...the level of his scholarship far exceeds basic expectations."

Reviewer (B)

"Dr. Blatz has an outstanding record of professional research. His record compares very favorably with other academics at the same career stage. [His] research record is very solid, especially given the teaching and service responsibilities. [His] published research shows an ability to present reasoned positions that are logically supported and defended. ...Robert will continue the publication of top quality research in the future."

Reviewer (C)

"Professor Blatz's publications have made a substantial contribution to the accounting literature and particularly the tax literature. [His] expertise in tax shelter transactions and the diversity of

his published work is notable. Professor Blatz's potential for continued research is very high and suggests that his talents could lead him to new streams of research and research outlets."

Reviewer (D)

"Professor Blatz has a long established stream of research and clearly seems to be improving. Two [articles are in] a top tier research journal in the tax area. [His] record ... constitutes more than twice the level required for promotion to Associate Professor with tenure."

Reviewer (E)

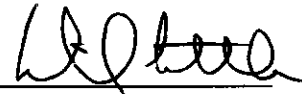
"Professor Blatz is a tax person...a nuts and bolts, practitioner type professor. I respect his two publications..."

Summary of Recommendation:

Robert E. Blatz is a highly regarded educator rated as significantly capable and an excellent researcher who has made significant contributions in his career. We are very pleased to recommend, with the strong support of the School of Management Executive Committee, Robert E. Blatz, Jr. the granting of tenure to be held with his title of associate professor of taxation, Department of Accounting and Finance, School of Management.



Bruce Bublitz
Dean
School of Management



Daniel Little
Chancellor
University of Michigan-Dearborn

May 2007