

Curriculum Vita

Instructor: Fabio Ambrosio

Academic Department: Accounting

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EDUCATION

Ph.D. (Law, Tax), University of Washington, 2020

Dissertation: A Longitudinal Study of Special Purpose Local Option Sales Taxes and Social Indicators of Crime across Washington Counties.
Distinguished Dissertation Award

LL.M. (Tax Law), University of Washington, 2011

J.D., Seattle University, 2008

M.B.A., University of North Alabama, 2008

B.A. (German), Brigham Young University, 2004

TEACHING EXPERIENCE

2025-Current

Assistant Dean and Fullwood Family Professor of Accounting
East Texas A&M University

2024-2025

Research Professor, Accounting
University of South Carolina Aiken

2017-2024

Associate Professor of Accounting & Director of Graduate Accounting Programs
Central Washington University

2013-2017

Assistant Professor of Accounting
Pacific Lutheran University

PUBLICATIONS

Books:

- **Ambrosio, F.** (2021). *Principles of Taxation in the United States: Theory, Policy, and Practice*. London, England: Routledge (ISBN 978-1138362833).

Journal Publications:

- **Ambrosio, F.** (2025). Estate Tax Planning for Non-Resident Non-Citizen Decedents: Balancing Historical Frameworks with Modern Compliance. *Estate Planning Journal*, 52(1): 27-33.
- **Ambrosio, F.** (2024). Advising Estates of Non-Resident Non-Citizen Decedents: Historical Context and Compliance Challenges. *Journal of Taxation*, Aug: 10-15.
- **Ambrosio, F.** (2023). Empirical evidence of the myopic nature of special purpose local sales taxes to fight crime. *Administrative Issues Journal*, 13(1): 107-135.
- **Ambrosio, F.** (2022). Empirical Evidence of Practical Considerations in Local Government Tax Portfolio Composition: Consequences of SPLOST taxes. *Transforming Government: People, Process and Policy*, 16(4): 488-503.
- **Ambrosio, F.** (2022). Modern Post-mortem Estate Planning for Non-citizen Spouses: Why Qualified Domestic Trusts are a Risky Proposition. *Journal of Financial Planning*, 35(8): 50-55.
- **Ambrosio, F.** (2020). *A Longitudinal Study of Special Purpose Local Option Sales Taxes and Social Predictors of Crime Across Washington Counties*. Washington, DC: ProQuest Publishing.
- **Ambrosio, F.** (2020). How Tax Competition may be Exacerbating Inequalities Among Washington Counties. *University of St. Thomas Journal of Law and Public Policy*, 14(1): 223-238.
- **Ambrosio, F.** (2019). The Elastic Statute of Limitations on Claims for Refund: Why Old Claims May Still be Open. *The CPA Journal*, , 89(10): 22-28.
- **Ambrosio, F.** (2019). How IRS Guidance Makes it *impossible* to Comply with Section 2801 in 2 Hours or Less. *The Value Examiner*, Jul-Aug: 35-40.
- **Ambrosio, F.** (2019). The Transfer Tax Tale of Disenfranchised U.S. Citizens. *The Journal of Financial Planning*, 32(5): 35-37.
- **Ambrosio, F.** (2016). New Heightened Reporting Requirements For Foreign Financial Activities: What Every Fiduciary Should Know About A Decedent's Unfulfilled Compliance Obligations. *Tax Development Journal*, 6(1): 1-9.
- **Ambrosio, F.**, Bernstein, R., Slatten L.A. (2016). The Challenges of Foundation Stewardship: When a Philanthropic Gift Becomes a Burden. *Journal of Applied Case Research*, 13(1): 32-52.
- **Ambrosio, F.** (2015). Estate Tax Elections and Valuation Thresholds. *The Value Examiner*, Nov-Dec: 8-15.
- **Ambrosio, F.** (2012). Tax Advocacy at Work: Knowing and Executing your Strategy. *Journal of Tax Practice & Procedure*, 14(3): 33-39.

RESEARCH GRANTS AND AWARDS

U.S. Fulbright Specialist Grantee (Taxation)

Guangxi University of Finance and Economics | Nanning, China | Dec 2017