



Faculty Biographies



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Stephen D. Kirkland has specialized in determining reasonable compensation for business owners for 20 years. This includes preparing analyses to help business valuers normalize compensation for owners and their family members. Among his clients have been hundreds of business owners, valuers, and attorneys across the country. He has also been engaged by the IRS and U.S. Department of Justice attorneys as an expert witness in litigation over business-owner compensation. Mr. Kirkland has testified in four U.S. Tax Court cases to opine on owner compensation amounts (one case for the IRS and three for the taxpayers).