

# Elizabeth Lyon



**Position** Assistant Professor

**Discipline** Accounting (Taxation)

**Final Degree** LL.M. in Taxation, University of San Francisco (2016)

## **Faculty Contact Info**

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## **Biography**

Elizabeth Lyon joined the accounting faculty at Sacramento State in 2016. Prior to that, she was general counsel for an international consumer electronics accessories company where she was responsible for handling a variety of legal and compliance matters, including corporate finance, acquisitions, intellectual property, licensing, product liability, tax, employment, corporate governance, and insurance matters. She holds a B.A. from U.C. Davis, a J.D. from U.C. Hastings, and an LL.M. in Taxation from University of San Francisco.

## **Areas of Interests**

**Teaching:** Individual Income Tax

**Research:** Individual Income Tax, Employment Tax, Tax Policy

**Consulting:** Tax Law, Corporate Law, Employment Law

## **Faculty Scholarship**

### *Selected Publications*

Lyon, Elizabeth (2018) Tax Court Again Denies Microcaptive Insurance Arrangement. *Journal of Accountancy* 226(3): 58-60.

Lyon, Elizabeth (2018) PEO is Statutory Employer. *Journal of Accountancy* 226(2): 64-66.

Lyon, Elizabeth (2017) PEOs, Certified PEOs and Federal Employment Taxes - Why the IRS Certification Program Is Not Enough. *Tax Development Journal* 7(1): 1-27.

Lyon, Elizabeth (2017) Microcaptive Premium Deductions Disallowed. *Journal of Accountancy* 224(5): 64-66.

Lyon, Elizabeth (2016) Federal Employment Taxes and the IRS's PEO Certification Program. *Tax Notes* 152(7): 1009-1014.

Lyon, Elizabeth (2015) Certified and Uncertified PEOs Under the Small Business Efficiency Act. *Journal of Taxation* 123(2): 74-79.