

**Education:**

2006: PhD, University of Southern Denmark. The PhD thesis title: The Concept of Operation Costs in Tax Law - in Specific on the Delineation between Operation Costs and Cost Incurred in Relation to the Establishing and Expansion of an Income Base and on the Delineation between Operation Costs and Private Expenses.

1998-97: Specialist education in company tax law, The Danish School of Public Administration, Aarhus, Denmark

1988-81: Tax accountant education, The Ministry of Taxation - Central Tax Administration, Copenhagen, Denmark

**Work experience:**

2010- Associate professor, Department of Law, University of Southern Denmark

2010-06: Assistant professor, Department of Law, University of Southern Denmark (Leave of absence 1 year)

2006-01: Ph.D-student, Department of Law, University of Southern Denmark (Leave of absence 1½ year)

2001-00: Tax specialist, Department of Company Taxation, Customs and Tax Region Odense, Denmark

2000-98: Tax specialist, Department of Company Taxation, Central Customs and Tax Administration, Copenhagen, Denmark

1998-92: Tax specialist, Department of Law, Customs and Tax Region Odense, Denmark

1992-89: Tax specialist, Department of Company Taxation, Customs and Tax Region Odense, Denmark

1989-88: Tax specialist, Department of White-Collar Crime, Customs and Tax Region Odense, Denmark.