

VITA FOR RICHARD TOOLSON

NAME AND ADDRESS:

Richard B. Toolson
Professor of Accounting

Department of Accounting
Washington State University
Pullman, WA 99164-4729
(509) 335-2121
toolson@wsu.edu

EDUCATION:

Ph.D., Accounting, Arizona State University, December, 1986. Minor areas of study: taxation and law. G.P.A. of 4.0

M.Acc. (Taxation emphasis), Arizona State University, 1985

M.B.A., Brigham Young University, 1976

B.A., Economics (minor in Spanish), Brigham Young University, 1974, Graduated Magna Cum Laude, G.P.A. of 3.75

CERTIFICATION:

CPA examination completed November, 1980 (Passed all parts in one sitting.) CPA certificate, Utah, granted in April, 1981. I have maintained an active license from 1981 to the present.

TEACHING (Washington State University):

Courses Taught:

Accounting 230: Introduction to Financial Accounting (undergraduate sophomore level course required for all business majors)

Accounting 335: Introduction to Taxation (undergraduate junior level course)

Accounting 335 Online: Introduction to Taxation (undergraduate junior level course)

Accounting 435: Income Tax Accounting (undergraduate senior level course)

Accounting 436: International Accounting and Taxation

Accounting 531: Tax Planning for Managers (graduate course for MBA students)

Accounting 535: Taxation of Partners and Partnerships (graduate course for Masters of Accountancy students)

Accounting 535: Advanced Taxation (graduate course for Masters of Accountancy students)

Accounting 537: Tax Research and Estate Planning (graduate course for Masters of Accountancy students)

Granted tenure in 1993. Promoted to Full Professor in 2001.

OTHER SIGNIFICANT WORK EXPERIENCE:

Teaching Assistant, Research Assistant, Arizona State University, 1983-1985.
Courses Taught: Income Tax Accounting, Principles of Accounting.

Instructor of Accounting, Weber State University, 1981-1982. Courses Taught:
Principles of Accounting, Income Tax Accounting.

Holly and Associates, CPA's, 1978-1981, Salt Lake City, Utah, Engaged in practice development, taxation, write-up, and auditing.

Personal accounting practice, 1978-1981, Salt Lake City, Utah. Developed and maintained personal tax and write-up business.

Latin American Sales Coordinator, Agricultural Chemical Division, FMC Corporation, Philadelphia, PA, 1976-1978

Internal Revenue Service, Ogden Service Center, Ogden, Utah, January - May, 1972 and January - May, 1973. Examined and coded individual tax returns.

RESEARCH:

Grants:

Washington State University CBE Summer Developments Grants, 1988, 1989, 1990, 1991, 1992, 2001, 2002

Under Review:

Tax Efficient Tax Positioning of Nontraditional Assets: REITs, MLPs, and ADRs.

Published Journal Articles:

55) **Richard B. Toolson**, "The Health Savings Account as a Smart Savings Option for Retirement," *Taxes*, January, 2015, pp. 39-48.

54) **Richard B. Toolson**, "Higher Tax Rates on Investment Income Increase the Importance of Choosing Tax Efficient Equity Investment Vehicles," *Practical Tax Strategies*, March, 2014, pp. 108-115.

53) **Richard B. Toolson**, "Constructing a Tax Efficient International Stock Portfolio with American Depository Receipts," *Taxes*, August, 2013, pp. 35-40.

Reprinted in *CCH Financial and Estate Planning*, Report No. 404, August 2013 at ¶33,771, Volume 3

Reprinted in *CCH Wolters Kluwer Global Tax Weekly*, Issue 42, August 29, 2013, pp. 63-73.

52) **Richard B. Toolson**, "When to Consider Tax Efficient Exchange Traded Funds in Taxable Accounts as an Alternative to High Fee 401(k) Plans," *Journal of Taxation of Investments*, Summer, 2012, pp. 3-18 (lead article).

51) **Richard B. Toolson**, "Tax Efficient Asset Positioning Between Taxable and Retirement Accounts," *Taxes*, October, 2011, pp. 31-40.

Reprinted in *CCH Financial and Estate Planning*, Report No. 383, November 2011 at ¶33,561, Volume 3 (Retitled as "Asset Positioning Between Taxable and Retirement Accounts")

50) **Richard B. Toolson** and Caroline K. Craig, "Should Prospective Retirees Forgo Tax-Deductible Contributions to Retirement Plans to Reduce Required Minimum Distribution Payments?" *Journal of Financial Service Professionals*, March, 2010, pp. 44-55.

49) Caroline K. Craig and **Richard B. Toolson**, "FDIC Coverage, Asset Titling, and Tax Planning in Response to the Emergency Economic Stabilization Act of 2008," *Journal of Taxation of Investments*, Winter, 2009, pp. 28-48.

Reprinted in *Financial Markets in Recovery* (Civic Research Institute), 2009, pp. 21-1 to 21-18.

48) Caroline K. Craig and **Richard B. Toolson**, "Retirement Plan Options For Public University Faculty-The High Cost of a Wrong Choice," *Journal of Deferred Compensation*, Spring, 2008, pp. 36-65.

Reprinted in *Journal of Pension Planning and Compliance*, Summer, 2008, pp. 12-41.

47) **Richard B. Toolson**, "Tax Planning for the Use of TIPS at Retirement," *The Tax Adviser*, November, 2007, pp. 666-672

46) **Richard B. Toolson** and Caroline K. Craig, "When Should Investments in Equities Earmarked for Retirement Be Placed in Taxable Accounts Instead of Retirement Accounts?," *Taxes*, August, 2006, pp. 35-43.

Reprinted in *CCH Financial and Estate Planning*, Report No. 320, August, 2006 at ¶32,931, Volume 3

45) Caroline K. Craig and **Richard B. Toolson**, "Formulating A Tax-Efficient Dividend Strategy For Retirement," *Practical Tax Strategies*, March, 2005, pp. 168-175.

44) **Richard B. Toolson**, Debra L. Sanders, and William A. Rabbe, "Tax and Investment Planning With Royalty Trusts," *The Tax Adviser*, August, 2005, pp. 484-489

Selected for *Journal of Accountancy* monthly series From the Tax Advisor: August, 2005, pp. 58

- 43) **Richard B. Toolson**, "Energy-Related Master Limited Partnerships Present Investment Opportunities With Some Tax Complexity," *Taxes*, April, 2004, pp. 69-75.
- 42) Caroline K. Craig and **Richard B. Toolson**, "Revised Rules For Penalty-Free Early Periodic Retirement Plans," *Practical Tax Strategies*, February, 2003, pp. 86-94.
- 41) Caroline K. Craig and **Richard B. Toolson**, "Planning for the Effective Use of Capital Losses," *Journal of Financial Service Professionals*, September, 2002, pp. 51-63.
- 40) William A. Raabe and **Richard B. Toolson**, "Liquidating Retirement Assets in a Tax Efficient Manner," *AAll Journal (American Association of Individual Investors)*, May, 2002, pp. 17-21.
- 39) **Richard B. Toolson**, "Improving the Tax Efficiency of Mutual Funds: Exchange Traded and Tax-Managed Funds," *Journal of Taxation of Investments*, Winter, 2002, pp. 131-139.
- 38) **Richard B. Toolson**, "Finding the Right Place for REITs in an Investment Portfolio," *Practical Tax Strategies*, August, 2001, pp. 92-98.
- 37) **Richard B. Toolson**, "One Type of Tax-Deferred Savings Bond is Bound to Beat Inflation," *Practical Tax Strategies*, December, 2000, pp. 357-361.
- 36) **Richard B. Toolson**, "Tax Efficient Investing: Maximize After-Tax Returns on Equity Investments," *Practical Tax Strategies*, April, 2000, pp. 226-232.
- 35) **Richard B. Toolson**, "Allocating Investments to Maximize After-Tax Return," *The Tax Adviser*, May, 1999, pp. 328-333.
- 34) **Richard B. Toolson** and Ron G. Wright, "TRA '97 Narrows Situations When Variable Annuities Make Sense," *Journal of Taxation of Investments*, Summer, 1998, pp. 315-328.
- 33) **Richard B. Toolson**, "Mutual Funds Have Tax Downside," *Taxation for Accountants* (renamed *Practical Tax Strategies*), November, 1997, pp. 262-267.
 Reprinted in *Taxation for Lawyers*, January/February 1998, pp. 222-227
 Reprinted in *Tax Ideas*, December, 1997, pp. 2355-2367 (article retitled, "Mutual Fund Investors May Be Missing Capital Gain and Other Tax Breaks").
- 32) **Richard B. Toolson**, "Investor Interest in Tax-Deferred Variable Annuities Is Increasing as They Sometimes Make Economic Sense," *Journal of Taxation of Investments*, Winter, 1997, pp. 103-117.
- 31) **Richard B. Toolson**, "Which Assets Belong in an Individual Retirement Account," *Journal of Accountancy*, November, 1996, pp. 73-75.
- 30) Michael Ettredge, **Richard Toolson**, Steve Hall, and Chongkil Na, "Behavior of Earnings, Stock Returns, Accruals, and Analysts' Forecasts Following Negative Annual Earnings," *Review of Financial Economics*, 5(2), pp. 147-162

29) **Richard B. Toolson**, "Practical Strategies For Increasing The Tax Efficiency of a Stock Portfolio," *Journal of Taxation of Investments*, Autumn, 1995, pp. 22-32.

28) Debra L. Sanders and **Richard B. Toolson**, "AMT and Social Security Complicate Bond Decisions," *Journal of Financial Planning*, April, 1995, pp. 72-80

27) **Richard B. Toolson**, "Investing in After-Tax-Deferred Assets: A Guide to Determining After-Tax Returns," *Journal of the American Society of CLU and ChFc* (renamed *Journal of Financial Service Professionals*), September, 1994, pp. 80-89.

26) **Richard B. Toolson**, "The Effect of Taxes on Whether to Refinance or Accelerate Payments on a Home Mortgage," *Journal of Taxation of Investments*, Fall, 1993, pp. 35-47.

25) **Richard B. Toolson**, "Taking Advantage of the Complete Step-Up in Basis Afforded Community Property Upon the Death of the First Spouse," *CPA Journal*, May, 1993, pp. 34-38.

Reprinted in *The Monthly Digest of Tax Articles*, March, 1994, pp. 11-16

24) **Richard B. Toolson**, "Using Home Equity for Retirement Income," *Journal of the American Society of CLU and ChFc* (renamed *Journal of Financial Service Professionals*), November, 1992, pp. 48-53

23) **Richard B. Toolson**, "Should a Worker Who Continues to Work Beyond Normal Retirement Age Immediately Draw Social Security Benefits?," *Tax Notes*, October 26, 1992, pp. 539-546.

22) **Richard B. Toolson**, "Buying and Selling Mutual Funds: Tax Strategies for the Individual Investor," *Journal of Accountancy*, October, 1992, pp. 37-42.

21) **Richard B. Toolson**, "Tax-Wise Allocation of Savings at Retirement: Using Immediate Variable Annuities and Charitable Remainder Unitrusts," *Journal of Taxation of Investments*, Summer, 1992, pp. 275-289.

20) Debra L. Sanders and **Richard B. Toolson**, "Charitable Contributions of Appreciated Property: When the 50 Percent Election Should Be Made," *Review of Taxation of Individuals*, Summer, 1992, pp. 245-262.

19) **Richard B. Toolson** and Thomas R. Nunamaker, "Computation of the Corporate Marginal Tax Rate," *Taxes*, October, 1991, pp. 625-637.

18) **Richard B. Toolson**, "Tax Advantaged Investing: Variable Annuities vs. Mutual Funds," *Journal of Accountancy*, May, 1991, pp. 71-77.

17) **Richard B. Toolson** and Albert L. Frakes, "A Quantitative Examination of Debt Versus Equity in Retirement Plans," *Journal of Pension Planning and Compliance*, Winter, 1990, pp. 337-352.

16) **Richard B. Toolson**, "Structuring Substantially Equal Payments to Avoid the Premature Withdrawal Penalty," *Journal of Taxation*, November, 1990, pp. 276-284

15) **Richard B. Toolson** and Debra L. Sanders, "Recent Tax Developments Increase the Advantages of Savings Bonds," *Journal of Taxation of Investments*, Autumn, 1990, pp. 35-46.

14) **Richard B. Toolson**, "How to Salvage the Dependency Exemption," *The Practical Accountant*, August, 1990, pp. 17-27

Reprinted in *The Monthly Digest of Tax Articles*, July, 1991, pp. 10-18

13) **Richard B. Toolson** and Jack F. Truitt, "Captive Insurance Premiums Paid to Another Subsidiary Are Deductible," *Taxation for Accountants* (renamed *Practical Tax Strategies*), January, 1990, pp. 48-52

12) **Richard B. Toolson**, "Shareholder Note for Excess of Liabilities Over Assets Escapes Gain Upon Incorporation," *Small Business Taxation*, November/December, 1989, pp. 79-83.

11) **Richard B. Toolson**, "The Charitable Contribution Deduction: New Evidence of a Strong Incentive Effect," *Advances in Taxation*, Volume 2 (1989), pp. 107-129.

10) **Richard B. Toolson**, "Deferral Advantage May Significantly Reduce Effective Tax Rates for Capital Assets," *Taxes*, September, 1989, pp. 616-621.

9) **Richard B. Toolson**, "Planning to Avoid Classifying Expenditures as Miscellaneous Itemized Deductions," *Taxes*, May, 1989, pp. 311-316.

Reprinted in *Prentice Hall's Tax Ideas 2nd* (Simon and Schuster Professional Information Group)

Reprinted in KPMG Course - Personal Financial Planning-Intermediate

8) B. Baldwin, D. Pattison, and **R. Toolson**, "Intertopical Ordering Effects: The Case of Managerial Accounting," *Journal of Accounting Education*, Spring, 1989, pp. 83-91.

7) **Richard B. Toolson**, "The Nonqualified Annuity: A Viable Tax Shelter?," *Journal of Taxation of Investments*, Winter, 1989, pp. 114-126.

6) **Richard B. Toolson** and Debra L. Sanders, "Filing Separately Remains an Effective Tax-Saving Strategy after TAMRA," *Taxation for Accountants* (renamed *Practical Tax Strategies*), January, 1989, pp. 20-26

5) **Richard B. Toolson**, "Planning for the Purchase of Intangibles in Business Acquisitions," *Review of Taxation of Individuals*, Autumn, 1988, pp. 326-334.

4) Debra L. Sanders and **Richard B. Toolson**, "Rehabilitation Tax Credits Under the TRA," *The Tax Adviser*, June, 1988, pp. 411-417.

3) **Richard B. Toolson** and Debra L. Sanders, "New Limits on the Home Mortgage Interest Deduction Set by the Revenue Act of 1987," *Taxation for Accountants* (renamed *Practical Tax Strategies*), June, 1988, pp. 360-364

2) Debra L. Sanders and **Richard B. Toolson**, "Tax Planning for Charitable Contributions," *National Public Accountant*, September, 1987, pp. 32-39

1) Debra L. Sanders and **Richard B. Toolson**, "Planning for Charitable Giving After the Tax Reform Act of 1986," *Taxes*, June, 1987, pp. 359-364

Reprinted in *CCH Financial and Estate Planning*, November, 1987, pp. 23,981-23,984

Reprinted in *Personal Tax Planning*, Course GS 817, April 1, 1988 edition, The American College Graduate School of Financial Sciences, pp. R4.10-R4.14

OTHER PUBLICATIONS AND CONFERENCES:

Published article, "Liquidating Retirement Assets in a Tax Efficient Manner," *AAI Journal (American Association of Individual Investors)*, May, 2002, pp. 17-21, presented at Conference on The Optimal Withdrawal Strategy held at NYU Stern School of Business on May 1, 2008. (This was an invited presentation.)

ATA (American Taxation Association) Case Exchange: "Dividend Strategies at Retirement-Taxable Accounts versus IRAs?" <http://aaahq.org/ata/tax-cases/courses.htm>

Editorial Opinion Piece: William A. Raabe and Richard B. Toolson, "Let Upper Crust Pay Estate and Gift Taxes," *Birmingham News*, July, 8, 2000, pp. C1. Reprinted in *The Providence Journal*, July 20, 2000 (retitled as "A Better Tax to Slash").

Book Review: *Wall Street Secrets for Tax-Efficient Investing* by Robert N. Gordon with Jan M. Rosen, *Journal of the American Taxation Association*, Spring, 2003.

Book Review: *Federal Tax Research* by Gail Richmond, *Journal of the American Taxation Association*, Fall, 1991.

SERVICE:

2014 Honor's Thesis Chair for Taylor Sauressig (successful completion)

2015 Honor's Thesis Chair for Cory Jenneskens (successful completion)

Graduate Student Exam Committee Member/Chair:

(Grouped by reporting periods)

1/1/15-12/31/15 7 Masters of Accountancy committees

1/1/14-12/31/14 4 Masters of Accountancy committees

1/1/13-12/31/13 13 Master of Accountancy committees

1/1/12-12/31/12 12 Masters of Accountancy committees
1 Senior Honors Thesis

1/1/11-12/31/11 14 Masters of Accountancy committees

1/1/10-12/31/10 8 Masters of Accountancy committees

1/1/09-12/31/09 9 Masters of Accountancy committees

1/1/08-12/31/08 6 Masters of Accountancy committees

1/1/07-12/31/07 5 Masters of Accountancy committees
1 Ph.D. committee

1/1/06-12/31/06: 7 Masters of Accountancy committees
1 Ph.D. committee

1/1/05-12/31/05: 6 Masters of Accountancy committees

1/1/04-12/31/04: 2 Masters of Accountancy committees

1/1/03-12/31/03: 5 Masters of Accountancy committees
1 Ph.D. committee

1/1/02-12/31/02: 13 Masters of Accountancy committees

1/1/01-12/31/01: 5 Masters of Accountancy committees

1/1/00-12/31/00: 6 Masters of Accountancy committees
2 MBA committees

1/1/99-12/31/99: 10 Masters of Accountancy committees
3 MBA committees,
1 Senior Honors Thesis

1/1/98-12/31/98: 9 Masters of Accountancy committees
3 MBA committees

7/1/97-12/31/97: 5 Masters of Accountancy committees

7/1/96-6/30/97: 7 Masters of Accountancy committees
1 MBA committee

7/1/95-6/30/96: 7 Masters of Accountancy committees
1 Ph.D. committee

7/1/94-6/30/95: 4 Masters of Accountancy committees
1 Ph.D. committee

7/1/93-6/30/94: 3 Masters of Accountancy committees
1 MBA committee
1 Ph.D. committee

7/1/92-6/30/93: 3 Masters of Accountancy committees
1 Ph.D. committee

7/1/91-6/30/92: 5 Masters of Accountancy committees
1 Ph.D. committee

1/1/90-8/31/91: 5 Masters of Accountancy committees
1 Ph.D. committee

1/1/89-12/31/89: 2 Masters of Accountancy committees
1 Ph.D. committee

1/1/88-12/31/88: 3 Masters of Accountancy committees
1 Ph.D. committee

1/1/87-12/31/87: 1 Masters of Accountancy committee

Department:

Search Committee for accounting faculty positions at Pullman campus, Spring, 2012 to Present.

Search Committees for three accounting faculty positions at Pullman campus, Spring, 2011 to Spring, 2012.

Curriculum Change Implementation Committee, Fall, 2006 to 2010.

Tax-Aide Faculty Coordinator, International Programs, Spring 2009

Search Committee for Accounting Professor at Pullman campus (Chair), Fall, 2006 to Spring, 2007, Fall, 2008.

Prerequisites Review Task Force, Fall, 2005 to Spring, 2006.

Search Committee for Accounting Professor at Tri-Cities campus, Spring, 2004 to Spring, 2006.

Undergraduate and Masters Program Task Force, Fall, 2003 to Spring, 2005.

Assessment Committee, Fall, 2001 to Spring, 2005.

Tax-Aide Faculty Coordinator, Spring, 2000 to Spring, 2007.

Curriculum Committee, Fall, 1997 to Spring, 2004.

Journal Ranking Task Force (Chair), Fall, 2002; Fall 2005 to Spring, 2006.

Library Committee, Fall, 1987 to Spring, 1992.
Fall, 1994 to Spring, 1996.

Beta Alpha Psi Faculty Vice President, Fall, 1992 to Summer, 1994.

Faculty Coordinator of Beta Alpha Psi 1990 Northwest Regional Meeting.

Taught in Department Sponsored CPA Review Course, 1988 to 1991.

College:

Undergraduate Program Policy Committee (UPPC), Fall, 2008 to Spring, 2012;
Chair, Fall, 2009 to Spring, 2012; Fall, 2015 to Present.

Dean's Budget Tax Force, Fall, 2010.

Faculty Senate, Fall, 2000 to Spring, 2006.

Assessment Committee, Fall, 1999 to Fall, 2001.

Curriculum Committee, Fall, 1998 to Spring 1999.

College Major Advisor, Fall, 1994 to Spring, 2000.

Standing and Certification Committee, Fall, 1989 to Spring, 1998.

Research Committee, Spring, 1998.

University:

Faculty Hearing Committee Panel (subcommittee of Faculty Status Committee), Fall, 2015 to Present.

Investment Review and Plan Oversight Advisory Committee (Presidential Committee), Fall, 2012 to Present.

Budget Committee (Senate Committee), Fall, 2012 to Fall, 2015; Chair, Fall, 2013 to Fall, 2015.

Steering Committee (Senate Committee), Fall, 2013 to Fall, 2015.

Provost's Advisory Committee on Tenure and Promotion, Fall, 2010 to Fall, 2012.

Distinguished Faculty Address Committee (Senate Committee), Fall, 2006 to Fall, 2012.

Academic Program Review Committee for Sport Management, Movement Studies, and Athletic Training, Fall, 2004 to Spring, 2005.

Budget Committee (Faculty Senate Committee), Fall, 2001 to Spring, 2007.

Services and Activities Facilities Fee Committee (Presidential Committee), Fall, 2000 to Spring, 2006.

Fee Committee (Presidential Committee), Fall, 1997 to Spring, 2003.

Board of Directors, The Student Book Corporation ("The Bookie"), November, 2000 to Spring, 2002.

Search Committee for Associate Director of Benefit Services, November, 2001 to Spring, 2002.

General Education Review Committee (Faculty Senate task force committee). February, 1999 to December, 1999. Committee met weekly for the purpose of evaluating WSU's General Education Program.

Catalogue Subcommittee (Faculty Senate Committee), Fall, 1997 to Spring, 2000. This committee met two hours weekly during the academic year.

Travel Grant Committee (Graduate and Professional Students Association), Fall, 1993 to Spring, 2000.

Chairman, Ad Hoc Subcommittee to Insurance, Annuities, and Retirement Committee charged with evaluating whether to add additional mutual fund families to university investment options, Spring and Summer 1997.

Holland/New Library Advisory Committee, Fall, 1995 to Spring, 1998.

Student Advising and Learning Center Advisor, Fall, 1987 to Spring, 1994.

Insurance, Annuities, and Retirement Committee (Ad Hoc Member of Committee), 1989 to 1993.

Income Tax Presentation to Washington State University engineering students sponsored by College of Engineering and Architecture Coordinating Council, October, 1987.

American Taxation Association (Section of American Accounting Association):

Committee on Accreditation and Curriculum, 1994.

Committee on AICPA 150 Hour Requirement, 1992.

Committee on AICPA 150 Hour Requirement and AACSB Accreditation Standards, 1991.

Reviewer, Western Regional Conference, 1988, 1991.

Other:

I have continuously maintained a CPA license since 1981.

Each year I engage in both tax compliance and tax planning for a limited number of clients.

Outside Reviewer for candidate to be promoted to the rank of Professor at Kent State University, Fall, 2011. Candidate was promoted.

Outside Reviewer for Tenure Candidate at the rank of Professor at Montana State University, Fall, 2004. Candidate was promoted.

Recognition and Awards:

Dean's Fellow, 2005-2006

Teaching Innovation Grant, 2005

Accounting Professor of the Year, 2001.

My article "Liquidating Retirement Assets in a Tax Efficient Manner," was the basis for a column by Humberto Cruz, a personal finance syndicated columnist. For example, a discussion of my article appeared in his column in the July 25, 2002 issue of the Chicago Tribune.

As a result of my research on nonqualified annuities, I have been quoted or parts of my research have been published in the following well-known business outlets:

Andrew Tobias -Demystifying Finance web column, August 23, 1999
(www.andrewtobias.com)

Forbes, February 9, 1998, pgs. 109-110 (lead article).

National Underwriter, December 22, 1997, pg. 11.

Mutual Funds Magazine, January, 1998, pg. 36.

Mutual Funds Magazine, November, 1997, pgs, 34,36.

Individual Investor, September, 1997, pgs, 76,78.

Newsweek, March 9, 1992, pg. 57 (Jane Bryant Quinn column).

Financial Planning, May, 1989, pg. 19.

Invited Participant, Stanford Summer Tax Conference, Summer, 1990.

Finalist, American Taxation Association/Price Waterhouse Doctoral Dissertation award, 1987.

Deloitte Haskins and Sells Doctoral Fellow, 1984-1986.

Arizona State University Graduate Fellowship, 1982-1983.

Beta Gamma Sigma, 1975.

Graduated Magna Cum Laude from Brigham Young University, 1974

Phi Kappa Phi, 1973.