

ROBY B. SAWYERS
North Carolina State University
Department of Accounting, College of Management
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Personal Data

Home Address 7905 Ripplestir Court
Raleigh, North Carolina 27615
(919) 846-8759

Education

Ph.D. December 1990, Arizona State University
Emphasis: Taxation; Supporting Area: Social Psychology

M.Acc August 1986, University of South Florida
Emphasis: Taxation

BSBA December 1982, University of North Carolina at Chapel Hill
Emphasis: Accounting

Academic Experience

Assistant, Associate and Full Professor, North Carolina State University, August 1989 - present

Undergraduate Program Director, Department of Accounting, Fall 2010 - present.

Adjunct Professor, SKEMA Business School (2011- 2014)

Visiting Professor, Vienna School of Economics and Business (Wirtschaftsuniversitat Wien),
(Summer 2006).

Visiting Professor, International Management Program, IESEG School of Management, Catholic
University, Lille, France (March 2003, March 2004, March 2005)

Adjunct Professor, Kenan Flagler Business School, UNC-Chapel Hill (Fall 2001- Fall 2009)

Professional and Consulting Experience

Visiting Professor, AICPA, Washington, DC
(Worked with tax division staff while on scholarly leave)
January 1999 – July 1999

Developed and/or taught continuing professional education (CPE) courses for the AICPA
National Tax Education Program, KPMG, Dixon Hughes Goodman, McGladrey & Pullen LLP,
PricewaterhouseCoopers, BDO Seidman and various local organizations.

Developed and taught both CMA and CPA review courses

Consultant for government and industry for various tax-related issues.

Served a variety of individual and small business tax clients through my sole proprietorship,

Staff Accountant, KMG Main Hurdman CPA's, St. Petersburg, Florida
January 1983 - August 1985

Teaching Experience

Introduction to Individual Income Taxation (undergraduate)
Concepts in Federal Taxation (undergraduate, offered via Cable TV and videotape)
Introduction to Corporate, Partnership, Estate and Trust Taxation (undergraduate and graduate)
Introduction to U.S. Taxation (for international students)
Taxation of Estates, Gifts and Trusts (graduate)
Tax Research (graduate)
Tax and Business Strategy (graduate)
Managerial Accounting (undergraduate)
Cost Accounting (undergraduate, offered via Cable TV and videotape)
Strategic Cost Management

Research Interests

Business-Method Patents
Behavioral aspects of income tax decision-making
Ethical development and behavior
The impact of ambiguity on decision making
Corporate Tax Shelters
The Taxation of Estates, Gifts and Trusts
Multi-state Taxation

Awards

NC State Outstanding Teacher Award (April 2020).
Outstanding Paper Award (2017), "Insider Trading and IRS Section 6103(e)(1)(D)(iii) with David Baumer and Wade Chumney, *ATA Journal of Legal Tax Research*.
Academy of Outstanding Faculty Engaged in Extension, NC State University, March 2009.
Holmes-Cardoza Award and Distinguished Proceedings Paper, "Patents Gone Wild: An Empirical Examination and Policy Analysis of Tax-Related and Tax Strategy Patents, with David Baumer and Wade Chumney, Academy of Legal Studies in Business, August 2008
GlaxoSmithKline Faculty Fellow, Institute for Emerging Issues, 2005-06
COM Award for Excellence in Undergraduate Teaching, Spring 2004
COM Award for Outstanding Extension Service, 2001, 2003, 2005, 2006, 2007 and 2008

Publications

Chapters, Books and Monographs

Sawyers, R.B. and Gill, Steve, (2020), Federal Tax Research, 12th edition, South-Western, Cengage Learning,

Sawyers, R. B. (2020). Author of chapters on *International Taxation* (Chapter 13), *State and Local Taxation* (Chapter 14), *Sources and Applications of Federal Tax Law* (Chapter 18) and *Tax Practice and Procedure* (Chapter 19) in Pratt and Kulsrud's Corporate, Partnership, Estate and Gift Taxation (2021 Edition).

- Sawyers, R. B. (2020) (Editor), *A Non-Technical Guide to International Accounting*. Business Expert Press.
- Sawyers, R. B. (2020), (Editor), *Fundamentals of Forensic Accounting*. Business Expert Press.
- Sawyers, R. B., Sivabalan, P., Wakefield, J., Jackson, S., Jenkins, G. (2019). *ACCT - Management*. Cengage.
- Sawyers, R. B. (2019). Author of chapters on *International Taxation* (Chapter 13), *State and Local Taxation* (Chapter 14), *Sources and Applications of Federal Tax Law* (Chapter 18) and *Tax Practice and Procedure* (Chapter 19) in Pratt and Kulsrud's Corporate, Partnership, Estate and Gift Taxation (2020 Edition).
- Sawyers, R. B. (2018). Author of chapters on *International Taxation* (Chapter 13), *State and Local Taxation* (Chapter 14), *Sources and Applications of Federal Tax Law* (Chapter 18) and *Tax Practice and Procedure* (Chapter 19) in Pratt and Kulsrud's Corporate, Partnership, Estate and Gift Taxation (2019 Edition).
- Sawyers, R. B. (2017). Author of chapters on *International Taxation* (Chapter 13), and *State and Local Taxation* (Chapter 14), in Pratt and Kulsrud's Corporate, Partnership, Estate and Gift Taxation (2018 Edition).
- Sawyers, R.B. and Gill, Steve, (2017), Federal Tax Research, 11th edition, South-Western, Cengage Learning,
- Sawyers, R. B. (2016). Author of chapters on *International Taxation* (Chapter 13), and *State and Local Taxation* (Chapter 14), in Pratt and Kulsrud's Corporate, Partnership, Estate and Gift Taxation (2017 Edition).
- Sawyers, R. B. (2015). Author of chapters on *International Taxation* (Chapter 13), and *State and Local Taxation* (Chapter 14), in Pratt and Kulsrud's Corporate, Partnership, Estate and Gift Taxation (2016 Edition).
- The AICPA Model Tax Curriculum: 2014 Revisions*, prepared by the AICPA Model Tax Curriculum Task Force, May 2014.
- The Effects of a Single Sales Factor Apportionment Formula on North Carolina Corporate Income Tax and the Economy*, The North Carolina Fair Tax Act: A Preliminary Analysis of the Proposal for Its Adherence to Sound Tax Principles, Potential Economic Impacts and Role in Economic Recovery, prepared for the North Carolina General Assembly Senate Finance Committee, May 2013.
- The Patenting of a Profession- Accounting in the Crosshairs*, with David Baumer and Wade Chumney, Chapter 5 in The Changing Face of American Patent Law and its Impact on Business Strategy, edited by Daniel R. Cahoy and Lynda J. Oswald, Edward Elgar Publishing (2013).
- Federal Tax Research, 10th edition, with Gerald E. Whittenburg and Steve Gill, South-Western, Cengage Learning, February 2014.

Federal Tax Research, 9th edition, with William A. Raabe, Gerald E. Whittenburg and Debra L. Sanders, South-Western, Cengage Learning, February 2011.

ACCT (Managerial), 1st edition, with Steve Jackson (University of Southern Mississippi) and Greg Jenkins (Virginia Tech University), Cengage Publishing, February 2010.

Chapter 7 "Corporate Tax Reduction as an Alternative to Incentives" (pp. 223-228) in: An Evaluation of North Carolina's Economic Development Incentive Programs, UNC Center for Competitive Economies, July 2009.

Study Guide to accompany South Western Federal Taxation Comprehensive Volume – 2010 Edition, with Kristina Zvinakis (University of Texas at Austin), May 2009.

“Strategic Cost Management,” Chapter 20 in The Global Business Handbook – The Eight Dimensions of International Management, edited by David J. Newlands and Mark J. Hooper , January 2009, pp. 325-336, Gower Publishing.

Managerial Accounting – A Focus on Ethical Decision Making, 5th edition, with Steve Jackson and Greg Jenkins, Cengage Publishing, October 2008.

Chapter 9, Multistate Income Taxation, in Advanced Business Entity Taxation, West Federal Taxation, 2004 and 2005 Editions.

Chapter 10, Sales/Use and Property Taxes, in Advanced Business Entity Taxation, West Federal Taxation, 2004 and 2005 Editions.

Report on Reform of Federal Wealth Transfer Taxes, prepared by the Task Force on Federal Wealth Transfer Taxes, May 2004.

Reprinted in: *The Tax Lawyer*, American Bar Association, Volume 58, Number 1, Fall 2004

Tax Notes Today, Tax Analysts, September 20, 2004

Study on Reform of the Estate and Gift Tax System, AICPA Tax Division, AICPA, February 2001.

Reprinted in: *The Tax Adviser*, (May 2001), pp. 334-339 (Executive Summary only).

Tax Notes, (April 9, 2001), pp. 307-335.

Academic Journal Articles

Baumer, D. L., Sawyers, R. B., Chumney, W. (2016). The Learned Profession Defense: A Modern response to Crony Capitalism's Historical Evolution and Impact on Patent Law. *The SMU Science and Technology Law Review*, 19.

Sawyers, R. B., Baumer, D. L., Chumney, W. (2016). Insider Trading and IRC Section 6103(e). *ATA Journal of Legal Tax Research*, 14(1). <http://aaajournals.org/toc/jltr/14/1>

Baumer, D. L., Sawyers, R. B., Chumney, W. M. (2013). The Dance Continues: States and Multi-State Corporations Dance in and out of Real Space and Cyberspace. *SMU Science and Technology Law Review*, XVI(3), 439-452.

Chumney, W. M., Baumer, D. L., Sawyers, R. B. (2009). Patents Gone Wild: An Ethical Examination and Legal Analysis of Tax-Related and Tax Strategy Patents. *American Business Law Journal*, 46(3), 343-407.

Sawyers, R. B., Baumer, D. L., Chumney, W. (2009). When Worlds Collide: Applying the Nonobviousness and Novelty Requirements of Patent Law to Tax Strategy Patents. *ATA Journal of Legal Tax Research*, 7 (2009).

Sawyers, R. B. and Raabe, William (2006). State and Local Tax Policy: Challenging the Use of Tax Credits and Other Incentives. *ATA Journal of Legal Tax Research*, 4 (2006).

Sawyers, R. B. (2001). Restructuring Estate and Gift Taxes. *National Tax Journal*, pp. 579-612.

Sawyers, R. B., Beasley, M. S. (1998). The Impact of State Taxation on the Investment Portfolio of Banks. *The Journal of the American Taxation Association*, pp. 1-14.

Williams, P. F., Chen, Y.S., Sawyers, R. B. (1997). Reinforcing Ethical Decision Making through Corporate Culture. *Journal of Business Ethics*, 855-865.

Sawyers, R. B., Carnes, G., Harwood, G. (1996). The Determinants of Tax Professionals' Aggressiveness in Ambiguous Situations. *Advances in Taxation*, 8, pp. 1-26.

Sawyers, R. B., Harwood, G., Carnes, G. (1996). A Comparison of Tax Preparers' Individual and Group Judgements When Resolving Ambiguous Tax Questions. *The Journal of the American Taxation Association*, 18(2), pp. 1-18.

Krawczyk, K. A., Sawyers, R. B. (1995). The Effect of Magnitude of IRS Assessment and Engagement Letters on Tax Preparer Liability. *The Journal of the American Taxation Association*, 17(Fall 1995), 71-88.

Sawyers, R. B., Khurana, I. K., Loudder, M. L. et al. (1992). The Information Content of Audit Qualifications. *Auditing: A Journal of Practice and Theory*, 11(1), pp. 69-82.

Sawyers, R. B., Christian, C. W., Sternburg, T. (1990). The Market for Tax Shelters: An Empirical Assessment of Implicit Taxes on Oil and Gas Limited Partnerships. *Oil and Gas Tax Quarterly*, 39(1), pp. 90-101.

Practitioner Journal Articles

Seto, A., Tapajna, J. (authors) and Sawyers, R.B. (editor) (May 2020). AICPA Committee Updates its Conflict of Interest Advice. *The Tax Adviser*.

Sawyers, R. B., Sonnier, B. (2020). Recent SALT State Court Decisions. *Taxes, The Tax Magazine*, 98 (No 1).

- Preusch, N., Holets, D. (authors) and Sawyers, R.B. (editor) (November 2019). AICPA Task Force Works to Update Statements on standards for Tax Services. *The Tax Adviser*, 788-790.
- Sawyers, R. B., Sonnier, B. (2019). Agency Nexus and the State Taxation of Trusts. *Journal of State Taxation*, 37(4).
- Sawyers, R. B., Sonnier, B. (2019). State Supreme Court Decisions Applying Dormant Commerce Clause Limitations. *Taxes, The Tax Magazine*, 27-32.
- Preusch, N. (author) and Sawyers, R.B. (editor) (August 2019), Ethical Considerations of E-Business for Practitioners. *The Tax Adviser*, 596-598.
- Sawyers, R. B., Sonnier, B. (2019). Is it a Tax or a Fee? *Journal of Multistate Taxation and Incentives*, 29(2), 18-29.
- Sawyers, R. B., Sonnier, B. (2019). State Taxation of Trusts: The Next Nexus Battleground. *Taxes, The Tax Magazine*, 23-26.
- Sonnier, B., Sawyers, R. B. (2019). Is it a Tax or a Fee? *Journal of Taxation*, 130(4), 31-40.
- Sonnier, B., Sawyers, R. B. (2019). Recent Property Tax Exemption Decisions for Charitable and Public Use Property. *Taxes, The Tax Magazine*, 41-46.
- Sawyers, R. B., Sonnier, B. (2019). Wayfair and Its Implications for State Income Taxes. *Taxes, The Tax Magazine*, 97(1), 15-18.
- Sawyers, R.B., (2018). The Importance of Engagement Letters for Small Firms, *The Tax Adviser*, November 2018, pp. 764 – 766, reprinted in *Journal of Accountancy*, November 2018, p. 56.
- Sawyers, R. B. and Schmoll, Jack (2016). The Taxation of Repair, Maintenance and Installation Services in North Carolina. *State Tax Notes*.
- Sawyers, R. B. (2010). Indexing Income Taxes for Inflation in North Carolina. *State Tax Notes*, 56 (Number 13), pp. 1019-1028.
- Sawyers, R. B., Satchit, V. (2006). Significant Recent Developments in Estate Planning. *The Tax Adviser*, pp. 540-545.
- Sawyers, R. B., Beasley, M. S., Jenkins, G. (2006). Brainstorming to Identify and Manage Tax Risks. *The Tax Adviser*, pp. 158-162.
- Sawyers, R. B., Whitlock, B. T. (2005). Significant Recent Developments in Estate Planning. *The Tax Adviser*, pp. 550-555.
- Sawyers, R. B., Belcher, D. (2004). Reform or Repeal the Transfer Tax System. *The Tax Adviser*, pp. 620-623.
- Sawyers, R. B., Jenkins, G. (2002). Financial Statement Disclosure of Corporate Tax Shelters. *The CPA Journal*, pp. 50-54.

Sawyers, R. B., Sullivan, N., Westort, P., DiRe, E. (2002). New Law Offers Relief to Terrorist-Attack Victims. *The Tax Adviser*, pp. 313-317.

Sawyers, R. B., Whiltock, B. T. (2001). Estates, Trusts, and Gifts: Post-EGTRRA Analysis and Planning. *The Tax Adviser*, pp. 822-829.

Sawyers, R. B., Abbin, B. M., Gardner, J. H., Sherr, E. (2001). AICPA Members Respond to Estate Tax Survey. *The Tax Adviser*, pp. 174-177.

Sawyers, R. B. (2000). Registration, Listing and Disclosure of Potentially Abusive Corporate Tax Shelters. *The Tax Adviser*, pp. 568-575.

Wright, R. M., Krawczyk, K. A., Sawyers, R. B. (1996). Independent Contractor to Employees: The Implications of Reclassification. *Journal of Accountancy*, 181(1), 47-51.

Sawyers, R. B., Violette, G. R. (1992). An Analysis and Comparison of Maine's Tax Amnesty. *State Tax Notes*, 2(12), pp. 403-405.

Sawyers, R. B., Violette, G. R. (1990). An Analysis of Individual Taxpayers' Perceptions of a Maine Income-Tax Amnesty. *Maine Business Indicators*, 35(4), pp. 4-5.

Case

Sawyers, R. B., Dow, T. C., Jones, L. (2019). *Tax Reform: A Case Using Data Analytics*. Van Griner Learning. <https://van-griner.com/tax-reform-case-using-data-analytics>

Working Papers

Combined Heat and Power: A Case Study of Cogeneration at Readmore University, with Al Chen and Gil Zuckerman.

The Effectiveness of Penalties on Taxpayer Propensity to Accumulate Assets in Retirement Plans, Barnes, Richard, Sawyers, Roby B.

This is a behavioral study testing the effectiveness of the IRC s 72(t) penalty. It is in the early stages and no data has yet been collected.

Influence of Equity Perceptions and Heuristics in Juror Determinations of Hobby vs. Trade or Business Tax Cases, Sawyers, R. B., Sonnier, B.

Accepted for presentation at the George Mason University 11th Annual Behavioral Tax Symposium as an early stage proposal

Published Proceedings, Abstracts, Comments, Columns and Interviews

“Patents Gone Wild: An Empirical Examination and Policy Analysis of Tax-Related and Tax Strategy Patents,” Conference Proceedings. Academy of Legal Studies in Business, August 2008.

“Modernizing North Carolina's Tax System - An Update,” North Carolina Association of CPAs, Interim Report, August 2007

“It’s Tax Time Again,” Innovation Online, The Institute for Emerging Issues, April 17, 2006.

“April 15 is Just Around the Corner,” Innovation Online, The Institute for Emerging Issues, April 3, 2006.

“State and Local Taxes in North Carolina – Changes in Sources and Burdens,” written for Institute for Emerging Issues and published on IEI Website. This document served as background reading for working group participants planning the Emerging Issues Forum on Financing the Future, February 2006.

“Taxes in North Carolina and the Southeast,” Innovation Online, The Institute for Emerging Issues, January 10, 2006.

“State Economic Development Incentives,” (a summary of the *Cuno* case) with William A. Raabe, *The Tax Adviser*, January 2006, p. 5.

“The Impact of Federal Tax Reform on North Carolina Taxpayers,” Innovation Online (<http://www.ncsu.edu/iei/io/finance>), The Institute for Emerging Issues, November 28, 2005.
“State and Local Tax Policy: Challenging the Use of Tax Incentives, American Taxation Association Midyear Meeting, Legal Research Session, March 2005.

“Check your Expiration Date if Death Tax Takes a Holiday,” in Economic Outlook, *Business North Carolina*, (September 2001), p. 12.

"Banks Unsound Tax Policy," published as letter to editor in *The People's Forum, The News and Observer*, April 27, 2001

"North Carolina Loophole Panel Should Have Pondered End to Bank Break," published as letter to editor in *State Tax Notes*, May 7, 2001.

AICPA’s Analysis of S. 1128, “The Estate Tax Elimination Act,” *BNA Tax Core*, February 22, 2000, Page G-3 and *Tax Notes Today*, February 16, 2000 (2000 TNT 35-67).

“New IRS Structure,” in DC Currents, edited by Roby B. Sawyers, *The Tax Adviser*, (August 1999), pp. 592-594.

- “AICPA’s Comments on Administration’s Corporate Tax Shelter Proposals,” in DC Currents, edited by Roby B. Sawyers, *The Tax Adviser*, (May 1999), pp. 346-349.
- AICPA’s Comments to IRS on proposed regulations dealing with adequate disclosure of gifts, *Tax Notes, Highlights and Documents*, April 8, 1999.
- AICPA’s Comments to IRS on Proposed Regulations on qualified state tuition programs, *Tax Notes, Highlights and Documents*, January 29, 1999.
- “AICPA’s Legislative Solution to the GST Tax Exemption Allocation Trap,” in DC Currents, edited by Roby B. Sawyers and Eileen R. Sherr, *The Tax Adviser*, (August 1998), pp. 562-564.
- “A Comparison of Tax Preparers' Individual and Group Judgements When Resolving Ambiguous Tax Questions,” with Gordon Harwood and Greg Carnes, abstract published in *Collected Abstracts of the American Accounting Association Annual Meeting*, August 1996, p. 27.
- “Reinforcing Ethical Decision Making Through Total Quality Management (TQM) Corporate Culture,” with Al Y.S. Chen and Paul Williams, abstract published in *Collected Papers and Abstracts of the American Accounting Association Annual Meeting*, August 1994, p. 104.
- “A Comparison of Tax Preparers' Individual and Group Judgements When Resolving Ambiguous Tax Questions,” with Gordon Harwood and Greg Carnes, abstract published in *Collected Papers and Abstracts of Southeast American Accounting Association*, April 1994, p. 265.
- “The Determinants of Tax Professionals' Aggressiveness in Ambiguous Situations,” with Gordon Harwood and Greg Carnes, abstract published in *Collected Papers and Abstracts of Southeast American Accounting Association*, April 1994, p. 266.
- “Factors Affecting Legal Liability for Tax Engagements: Communicating Tax Preparer Responsibility,” with Kathy Krawczyk, abstract published in *Collected Papers and Abstracts of Southeast American Accounting Association*, April 1994, p. 388.
- “Reinforcing Ethical Decision Making Through Corporate Culture,” with Al Y.S. Chen and Paul Williams, abstract published in *Collected Papers and Abstracts of Southeast American Accounting Association*, April 1994, p. 247.
- “Total Quality Management within the IRS,” with Al Y.S. Chen, abstract published in *Collected Papers and Abstracts of Southeast American Accounting Association*, April 1993, p. 92.
- “Tax Systems Modernization (TSM) and Total Quality Management (TQM) - An Integrated Approach,” with Al Y. S. Chen, *Conference Report of 1992 Research Conference*, Internal Revenue Service Document 7302 (March 1993), pp. 25-29.
- “Explanatory Style and Academic Performance of Undergraduate Accounting Students,” abstract published in *Collected Papers and Abstracts of Southeast American Accounting Association (Spring 1992)*, p. 1.
- “Tax Complexity and Compliance,” with Ann Witte and Ellen McElroy, Panel Discussion published in *Conference Report of 1991 Research Conference*, Internal Revenue Service Document 7302 (March 1992), pp. 178-183.

“Positive Incentives,” with Thomas G. Bost and William W. Forst, Discussant Comments published in *Conference Report of 1990 Research Conference*, Internal Revenue Service Document 7302 (March 1991), pp. 22-35.

Funded Grants

"PwC Inquires Grant", PwC, Sawyers, R. B. (Co-Principal), Showalter, S. D. (Co-Principal), Krawczyk, K. A. (Co-Principal), \$10,000.00. (March 2019 - March 2020).

Outreach and Engagement Travel Funds, Sponsored by NC State Office of Outreach and Engagement, State, \$500.00. (April 2018).

“Smart Economics for the Environment and Human Development (SEED)," Sawyers, Roby B (Supporting), Philipsen, Dirk (Principal), Lane, Brent (Co-Principal), Sponsored by Kenan Institutes Creative Collaboratory, State, \$60,000.00. (May 1, 2015 - December 30, 2016).

PwC INquires - Diversity Initiatives, Sponsored by PricewaterhouseCoopers, Private, \$4,000.00. (February 22, 2013 - December 31, 2013).

"Corporate Tax Incentives vs. Corporate Tax Rate Reduction", UNC Center for Competitive Economies, Kenan Institute (grant from North Carolina General Assembly), State, Sawyers, R. B. (Supporting), Lane, B. (Principal), \$16,800, May 15, 2008 –May 15, 2010).

“Engaging the Business Community in Comprehensive State and Local Tax Modernization", NC State University, North Carolina State University, \$10,000, (April 25, 2007 –May 15, 2008).

"An Assessment of ERM Practices in State and Local Government", with Bruce Branson and Mark Beasley, IBM Center for The Business of Government, \$20,000, (April 30, 2007 - June 30, 2008).

"Tax Risk Management and ERM", with Kathy Krawczyk, Enterprise Risk Management Initiative, North Carolina State University, \$25,000, (August 2006 - June 2007).

"Modernizing the State Tax System and its Impact on Economic Development in North Carolina", North Carolina State University, \$8,000, (October 15, 2005 - June 30, 2006).

“The Development of a Ranking System for 529 College Savings Plans,” with Kathy Krawczyk, 529 Solutions, Inc., \$10,000.

"The Development of Industry Specific Workbooks for ACC 280 and TAM 481," with Al Chen and Helmut Hergeth, Instructional Grant, Faculty Center for Teaching and Learning, \$2,500.

"Grant for travel to the Colloquium on Change in Accounting Education," Instructional Grant, Faculty Center for Teaching and Learning, \$500.

“A Proposal for Educational Research Support” Tax Analysts. \$6,250 in-kind research support for students and faculty through access to Tax Analysts’ TaxBase on the Internet, November 1996.

“Refining and Applying TQM in State Government - An Outreach Program Using Interdisciplinary Student/Faculty Teams,” with Y.S. Al Chen, Faculty Outreach and Professional Development Grant, North Carolina State University, \$3,000, July 1995.

“Factors Affecting Legal Liability for Tax Engagements: Communicating Tax Preparer Responsibility,” with Kathy Krawczyk, Ernst and Young Tax Research Grant, \$25,700, Spring 1993.

“The Development of a Capstone Problem Approach to the Teaching of Taxation,” Teaching Excellence Initiative Proposal, North Carolina State University, \$7,000, December 1992.

“A Comparison of Tax Professionals' Individual and Group Decisions When Resolving Ambiguous Tax Questions,” Faculty Research and Professional Development Grant, North Carolina State University, \$2,788, January 1991.

Professional Development Activities and Service

Editorial Assignments, Journal Boards and Referee Assignments

Editor

The Tax Adviser, Tax Practice Responsibilities Column (February 2019 - Present).

I serve as editor for a regular column on Tax Practice Responsibilities published quarterly in *The Tax Adviser*

Taxes - The Tax Magazine, (January 2019 - Present).

I serve as co-editor and author of the semi monthly column on state and local taxes

Tax and Business Strategy, Business Expert Press (December 15, 2013 - Present).

Appointed as editor of a new tax collection for Business Expert Press

ATA Journal of Legal Tax Research (August 2015 – June 2018)

Special Tax Issue, *The Journal of Accounting Education* (Fall 2011).

Editorial Board Member and Referee Assignments

Journal of Accounting Education (May 2007 - Present).

Editorial Board, *The Journal of Accounting Education*.

Editorial Board, *The ATA Journal of Legal Tax Research* (2013- 2015)

Editorial Board, *The Tax Adviser* (2006-2008).

Ad Hoc Reviewer, *The Journal of Accounting Education*.

Ad Hoc Reviwer, *Advances in Accounting*

Ad Hoc Reviewer, *The Journal of Accountancy*

Participation in Research Conferences and Professional Meetings

Presentation, Sawyers, R. B. (Presenter and Author), Dzurainin, A. (Presenter Only), "Tax Reform and Data Analytics Case", AAA Intensive Data and Analytics Summer Workshop, AAA, Teaching and Learning Scholarship (June 2019).

Presentation, Sawyers, R. B. (Presenter & Author), Sonnier, B. (Presenter & Author), "Influence of Equity Perceptions and Heuristics in Juror Determinations of Hobby vs. Trade or Business Tax Cases", George Mason Behavioral Tax Symposium, George Mason University (June 2019).

Editor Panel, ATA Midyear Meeting, American Taxation Association, Washington, DC (March 2019).

NCACPA Members in Business and Industry Conference, "North Carolina Sales and Use Tax Update," NCACPA, Greensboro, NC. (May 25, 2016).

Editor Panel, ATA Midyear Meeting - JLTR Conference, ATA, Orlando, FL. (February 26, 2016).

Presentation, ATA Teaching and Curriculum conference, "Teaching Tax Research," ATA, Orlando, FL. (February 25, 2016).

Presentation, Lunch and Learn, "Income tax advice," NC State Staff Senate. (February 23, 2016).

Presentation, Sawyers, R. B. (Author Only), Chumney, W. M. (Presenter & Author), The Society for Business Ethics, "Crony Capitalism, Professions, and Business Method Patents." (November 2014).

Presentation, Sawyers, R. B. (Author Only), Jolley, J. (Presenter & Author), APPAM Fall Conference, "Alternatives to Tax Credits in North Carolina: Distributional Effects of a Revenue Neutral Corporate Income Tax Reduction," Association for Public Policy Analysis and Management, Albuquerque, NM. (November 7, 2014).

Presentation, ATA Midyear Meeting - JLTR Conference, "Insider Trading and IRC Section 6103(e)," ATA, San Antonio, TX. (February 21, 2014).

Presentation, "North Carolina Tax Modernization", Triangle Chapter of the Institute of Management Accountants, Raleigh, NC. (October 17, 2013).

Presentation, "North Carolina Tax Modernization", Accounting Educator's Forum, NCACPA, Raleigh, NC. (September 27, 2013).

Presentation, "North Carolina Tax Modernization", Members in Business and Industry Conference, NCACPA, Asheville, NC. (September 18, 2013).

Presentation, "The North Carolina Fair Tax Act: A Preliminary Analysis of the Proposal for Its Adherence to Sound Tax Principles, Potential Economic Impacts and Role in Economic Recovery", North Carolina Senate Finance Committee Hearing on Tax Reform, North Carolina General Assembly, Raleigh, NC. (June 11, 2013).

Presentation, "State Tax Reform: The Issues, the Proposals and what it means for you", NCACPA Local Government Conference, NCACPA, Raleigh, NC. (May 3, 2013).

Presentation, "North Carolina State and Local Fiscal Modernization - Framing the Issues", Region J Mayors and County Chairs, Triangle J Council of Governments, Durham, NC, (December 11, 2012).

Presentation, "State Fiscal Policy and Economic Growth and Development", Meeting with Governor Elect McCrory's economic transition team, Raleigh, NC. (December 3, 2012).

Presentation (Author Only), "Patents, Professions, and Crony Capitalism", Southeast Academy of Legal Scholars in Business, Miami, Fla. (November 2012).

Presentation, "Teaching Current Events", 2012 Accounting Education Forum, NCACPA, Raleigh, NC. (September 28, 2012).

Presentation (Author Only), "The Patenting of a Profession--Accounting in the Crosshairs", Annual Conference, Academy of Legal Scholars in Business, Kansas City, KS. (July 2012).

Presentation (Author Only), "The Patenting of a Profession - Accounting in the Crosshairs", Patent Law Colloquium, Academy of Legal Scholars in Business, University of Michigan. (May 16, 2012).

Presentation, "The Patenting of a Profession - Accounting in the Crosshairs", NC State Department of Accounting Seminar, Raleigh, NC. (September 23, 2011).

Presentation, "The Patenting of a Profession: Accounting in the Crosshairs," American Accounting Association Annual Meeting, Denver, CO, (August 2011).

Presentation, "Fiscal Modernization in North Carolina", Annual Fiscal Officer's Conference, Office of State Controller, Raleigh, NC, State, (December 14, 2010).

Presentation, (author only) with David Baumer, "The Dance Continues: States and Multi-State Corporations Dance In and Out of Real Space and Cyberspace", Southeast Academy of Legal Scholars in Business, SE Academy of Legal Scholars in Business, Charleston, South Carolina, (October 25, 2010).

Presentation, "Financing the Future: Fiscal Modernization in North Carolina", Joint Meeting of the Senate and House Finance Committees, North Carolina General Assembly, Raleigh, NC, (April 28, 2010).

Presentation, "An overview of the personal income tax in North Carolina and issues related to a sound tax structure", Joint Meeting of the Senate and House Finance Committees, North Carolina General Assembly, Raleigh, NC, (February 3, 2010).

Presentation, "Estate Tax Repeal for 2010 (or Not?): What it Means for CPAS and Their Clients", with Belcher, D. and Schwarz, M., AICPA Webinar, (January 12, 2010), (ACIPA Webinar for 481 participants on estate tax planning after the 2010 repeal).

Presentation, "Fiscal Modernization in North Carolina", 2009 State and Local Tax Conference, NCACPA, Greensboro, NC, (December 16, 2009),

Presentation, "Principles of Sound Tax Policy. How Does NC's Sales Tax Measure Up?", Joint Meeting of the North Carolina Senate and House Finance Committees, North Carolina General Assembly, Raleigh, NC, (November 17, 2009).

Presentation, "Fiscal Modernization in NC", Business, Economics and Computer Educators' Professional Development Day, Cengage Learning, Raleigh, NC, (November 6, 2009).

Presentation (author only) with David Baumer, "The Dance Continues: States and Multi-State Corporations Dance in and out of Real Space and Cyberspace", Southeast Academy of Legal Scholars in Business, Southeast Regional Academy of, South Beach, FL, Regional, (November 6, 2009).

Presentation, "State and Local Fiscal Modernization Study Commission Recommendations", North Carolina Senate Finance Committee, North Carolina General Assembly, (April 15, 2009).

Invited Testimony, "AICPA's Oral Statement Presented to IRS on Proposed Regulations regarding simplification of procedures for automatic extensions of time to file certain returns", Public Hearing on Proposed Regulations, Internal Revenue Service, Washington, DC, (January 13, 2009).

Presentation, "Fiscal Modernization in North Carolina", 2008 North Carolina State and Local Tax Conference, NCACPA, (December 17, 2008).

Presentation, "Assessment of a Corporate Tax Rate Reduction as an Alternative Incentive", Joint Select Committee on Economic Development Incentives, North Carolina General Assembly, (December 16, 2008).

Presentation, "Estate Planning for the Small Business Owner," North Carolina Association of Certified Public Accountants Annual Symposium, (November 17, 2008).

Presentation, Joint Select Committee on Economic Development Incentives, North Carolina General Assembly, Raleigh, NC, "Corporate Tax Incentives v. Corporate Tax Rate Reduction", (May 8, 2008).

Invited Testimony, "Outside the Box on Estate Tax Reform: Reviewing Ideas to Simplify Planning," United States Senate Committee on Finance, Washington, DC, "Reunification of the Estate and Gift Tax Exclusion Amounts", (April 3, 2008).

Presentation (with Wade Chumney), 2008 Mid-Year Meeting, American Taxation Association, Memphis, Tennessee, "When Worlds Collide: Applying the Nonobvious and Novel Requirements of Patent Law to Tax Strategy Patents", (February 21, 2008).

Presentation, Tax Seminar for SAS Employees sponsored by the North Carolina Association of CPAs and SAS, "Tax Tips for 2007", (February 13, 2008).

Presentation, Lumber River Council of Governments Annual Conference, “Fiscal Modernization in North Carolina”, Wrightsville Beach, NC, (January 19, 2008).

Presentation, 2007 Accounting Education Forum, NCACPA, Chapel Hill, NC, “What's Hot and What's Not in Managerial Accounting”, (October 5, 2007).

Presentation (by co-author), Annual Conference, Academy of Legal Scholars in Business, Indianapolis, Indiana, “The Sky Is not Falling: An Empirical Analysis and Categorization of Issued Tax Related Patents”, (August 28, 2007).

Presentation, Exchange Club of North Raleigh, Raleigh, NC, “Fiscal Modernization in NC”, (July 23, 2007).

Presentation, North Carolina Local Government Budget Association, Wilmington, NC, “Fiscal Modernization”, (July 18, 2007).

Presentation, Online Webinar, WebCPA, “Affordable Tax Research,” (June 12, 2007).

Presentation, North Carolina Joint Regional Forum, North Carolina League of Municipalities, Raleigh, NC, “North Carolina's State and Local Tax Structure - What is Wrong and How do we fix it?”, (June 8, 2007).

Presentation, State and Local Fiscal Modernization Study Commission, Raleigh, NC, “A Proposal for Tax Reform”, (April 30, 2007).

Presentation, NC State Board of Visitors, “Tax Policy in North Carolina - Time for a Change?”, (March 30, 2007).

Presentation, House and Senate Finance Committees of the General Assembly of North Carolina, Raleigh, NC, “Principles of Sound Tax Policy”, (February 15, 2007).

Presentation, State and Local Fiscal Modernization Study Commission Income Tax Subcommittee, Raleigh, NC, “Estate and Gift Taxes - North Carolina and Other States”, (January 29, 2007).

Presentation, State and Local Fiscal Modernization Study Commission, Raleigh, NC, “The History of State and Local Taxes in North Carolina: Changes in Sources and Burdens”, (November 28, 2006).

Presentation, NCACPA State and Local Tax Conference, North Carolina Association of CPAs, Greensboro, NC, “Key Trends and Developments in State Taxation”, (November 13, 2006).

Presentation (by co-author), ATA Midyear Meeting, “State and Local Tax Policy: Challenging the Use of Tax Incentives, (March 2005).

Moderator, ATA Midyear Meeting, “Internship and Sabbatical Opportunities,” (February 2003).

Presentation, National Tax Association 31st Annual Spring Symposium, “Restructuring the Estate and Gift Tax,” (May 2001).

Invited Panel Member, ATA Midyear Meeting, "Linkages Between Legal and Other Methodological Research in Taxation," with Dan Murphy and Ken Klassen, (February 2001).

Presentation, JATA Conference, "The Impact of State Taxation on the Investment Portfolio of Banks," with Mark S. Beasley, (February 1998).

Moderator, ATA Midyear Meeting, "Relevant Experience and Developmental Leaves," (February 1998).

Moderator, AAA Annual Meeting, "Ethics and Regulation," (August 1995).

Presentation, ABO Research Conference, "A Comparison of Tax Professionals' Individual and Group Decisions When Resolving Ambiguous Tax Questions," (March 1994).

Presentation, Southeast American Accounting Association, "A Comparison of Tax Professionals' Individual and Group Decisions When Resolving Ambiguous Tax Questions," (Spring 1994).

Presentation, Southeast American Accounting Association, "Factors Affecting Legal Liability for Tax Engagements: Communicating Tax Preparer Responsibility," (Spring 1994).

Presentation, Southeast American Accounting Association, "The Determinants of Tax Professionals' Aggressiveness in Ambiguous Situations," (Spring 1994).

Presentation, Southeast American Accounting Association, "Total Quality Management within the IRS," (Spring 1993).

Presentation, 1992 IRS Research Conference, "A Tax System for the 21st Century," (November 1992).

Moderator, Southeast American Accounting Association, "Accounting Education: Ethics," (Spring 1992).

Presentation, Southeast American Accounting Association, "Accounting Education: Student Performance," (Spring 1992).

Invited discussant, 1991 IRS Research Conference, "Closing the Tax Gap: Alternatives to Enforcement," (November 1991).

Invited discussant, 1991 American Accounting Association, "Tax Compliance and the Preparer-Client Relationship," (August 1991).

Invited discussant, 1990 IRS Research Conference, "How We Affect Taxpayer Behavior. The Case for Positive Incentives, Assistance or Enforcement," (November 1990).

Selected Department, College of Management and NC State University Committee Assignments

Department of Accounting, Strategic Planning Committee

Department of Accounting Undergraduate Curriculum Committee, chair (Fall 2010 – present)

Faculty Advisor to Beta Alpha Psi (2003- 2012)

Department of Accounting Search Committee (2010-11, 2008-09, 2007-08 (chair), 2006-07, 2005-06, 1997-98, 1991-92)

Department of Accounting Accreditation Committee

Department of Accounting Graduate Curriculum Committee

College of Management Director of AACSB Accreditation

College of Management Curriculum Committee

College of Management Assessment Committee

College of Management Departmental Reorganization Task Force

College of Management Reappointment, Promotion and Tenure Committee

College of Management Curriculum Committee on Ethics, Chairman (1992-93) - Responsible for making recommendations to Core Curriculum Committee of the College of Management concerning the integration of ethics into the curriculum

University Faculty Athletic Council (2003-2007, 2010- 2018)

University Faculty Athletic Representative (2014- 2018)

University Secretary of the Faculty (2011-2013)

University Faculty Senate (2009-2011 (Executive committee 2010-11) and 1999-2003)

University Business Operations Realignment Team (August 2011 – May 2012)

University Budget Advisory Committee (2010 - 2012)

University Strategic Planning Committee and Co-Chair of the Resource Strategies Task Force (2010-11).

University Reappointment, Promotion and Tenure Committee (2006-2007)

University Group Insurance and Benefits Committee (2009-2010, 1997-98, 1996-97 Chair, 1995-96 Chair-Elect, 1994-95 Property, Dental and Liability Subcommittee Chairman, 1993-94, 1992-93)

University Administrative Processes Review Steering Team (October 2009 – May 2011)

Professional Organizations

American Taxation Association

- Publications Committee (2015 – 2018)
- External Relations and Membership Committee (2013 Chair)
- Legal Research Committee
- Tax Policy Research Oversight Committee (chair 2006-2010)
- Midyear Meeting Planning Committee (2004 meeting and 2005 meeting)
- Faculty Internships, Sabbaticals and External Relations Committee (2001-02 chair)
- Treasurer (August 1999 to August 2001)
- Co-chair, External Relations Committee (2000-01)
- Annual Meeting Program Committee (1998-99 Chair, 1997-98)
- Relations with IRS and Treasury Committee (1996-97 Chair)
- Regional Programs Committee (1995-96 Chair, 1994-95 Vice Chair, 1993-94 Chair Southeast Region, 1992-93 Vice Chair Southeast Region)
- Complexity Reduction Tax Policy Subcommittee (1991-92 and 1990-91)

American Institute of Certified Public Accountants

- Tax Practice Responsibilities Committee (2018 - Present)
- Tax Legislation and Policy Committee (October 2009 –October 2014)
- Pre-Certification Education Executive Committee, (October 2009 – September 2012)
- Tax Executive Committee (October 2006-October 2009)
- Model Tax Curriculum Task Force
- AOF Accounting Curriculum Task Force
- Member of multi-organizational task force on Transfer Tax Reform made up of members of the American Bar Association, American Institute of Certified Public Accountants, American College of Trust and Estate Counsel, the American Banker's Association, and the American College of Tax Counsel.
- Chair of Estate, Gift and Trust Technical Resource Panel (2003-2005)

- Chair of Estate Tax Repeal Task Force
- Trust, Estate and Gift Tax Committee (1997-98, 1998-99)

North Carolina Association of Certified Public Accountants

- Taxation Committee
- State and Local Tax Conference Planning Committee
- Accounting Educators' Conference Planning Committee
- Legislators' Tax Guide Subcommittee (1998-99 Chair)
- Triangle Chapter CPE Committee
- Triangle Chapter Scholarship Committee

American Accounting Association

Notable Contributions to Accounting Literature Committee (chair for 2011-2012)

Institute of Management Accountants

References available upon request