



WASHINGTON  
INSTITUTE  

---

for Graduate Studies

# Continuing Professional/Legal Education

*Bulletin No. 5  
Relating to 2012 Program Offering  
Revision Date – March 2012*

## **A Program Designed for *You***

**A Schedule that Fits Your Life  
Comprehensive, Relevant Content, Affordable  
and Taught by Real-World, Experienced Faculty**

NOTE TO PROSPECTIVE STUDENTS: This Bulletin should be carefully reviewed in conjunction with the applicable enrollment agreement. Washington Institute reserves the right to make changes in this Bulletin, and in its scheduling, regulations, subject offerings, policies, faculty, tuition and charges without advance notice. However, the School will proactively make such information available to students. Questions relating to this bulletin should be directed to:

Washington Institute for Graduate Studies  
Attn: Kathryn D. Hanson  
University Town Center, 4660 La Jolla Village Drive, Suite 500, San Diego, CA 92122  
Phone: 858-546-2838, Fax: 858-535-4890  
Website: [www.wsltax.org](http://www.wsltax.org) Email: [info@wsltax.org](mailto:info@wsltax.org)



## TABLE OF CONTENTS

### Continuing Education Program

Washington Institute	3
<i>Mission and Message</i>	3
<i>Introduction</i>	4
Objectives & Techniques of the Program	4
Program Certification	5
<i>For Enrolled Agents before the IRS</i>	5
<i>For Attorneys</i>	5
<i>For Accountants</i>	5
Tax Deduction for Improvement of Professional Skills	6
Course Offerings	6
Program Fees & Payment Options	7
CPE/CLE Agreement	8
Certificate Requirements	8
<i>Course Exams</i>	8
<i>Self-Proctorial Notes</i>	10
Grading Scale	10
Graduate Transfer Credits	11
Governance and Administration	11
<i>The Governing Board of Directors</i>	11
<i>The Executive Staff &amp; Advisors</i>	11
Our Distinguished Faculty	12
Policies (Refund)	16



**Washington Institute for Graduate Studies  
Mission Statement**

*Designed for attorneys, certified public accountants, financial advisors working in the field of taxation, and enrolled agents before the IRS, our mission is to provide a quality distance learning experience that is relevant, convenient and affordable.*

**A Message from Washington Institute**

For 36 years, Washington Institute for Graduate Studies has been dedicated to delivering relevant, convenient and affordable content to busy tax professionals throughout the U.S., as well as other parts of the world. We offer a Master of Science in Taxation, as well as an outstanding research-based doctoral program, all achieved while earning required continuing professional education credits AND accommodating your busy professional and personal life!

Washington Institute's comprehensive taxation program was designed *by* and *for* busy tax professionals. Our courses, many exceeding 30 hours of lecture, coursework, case studies and exams provide powerful learning. All of our courses are delivered via DVD so you can pursue your studies when it makes sense for you, all without the cost associated with attending conferences. Our in-depth treatment of the topics go well beyond what a tax professional would find in a simple seminar. One of the advantages of our program is that the student can meet his/her CPE/CLE requirement at the same time he/she is working toward the requirements for a Master of Science in Taxation (M.S. Tax) – while still remaining competitively priced, when compared to other reputable CPE/CLE Providers.

You'll gain volumes of insights provided by our recognized faculty that have distinguished themselves in their respective fields. They are managers, advisors, auditors, published writers, accomplished scholars and instructors and each brings practical, tested experience to their course. We're convinced you'll be delighted with each and every course.

Welcome to Washington Institute for Graduate Studies!

**Robert N. Hanson**  
President



## WASHINGTON INSTITUTE

### Introduction

Washington Institute for Graduate Studies enjoys a noble legacy that began in 1976, under the direction of renowned tax attorney, Dr. Gary James Joslin (11/14/43-3/30/98). The School was named after George Washington, who promoted valuable truths which resulted in the founding of the United States of America. Inspired by that history, Dr. Joslin established the School to clarify and “make accessible” the truths and principles of taxation for all tax professional.

In early 2008, Robert Hanson began his oversight of the School. Mr. Hanson is carrying the initial vision forward and understands the demands and pressures of busy professionals in today’s fast-paced society as well as the increasing cost and growing inaccessibility of higher education. Consequently, Washington Institute Programs are specifically designed for the non-traditional, working professional. With a focus on a high-quality distance-learning experience, the program is convenient and offers a comprehensive treatment of each topic, all at some of the lowest rates in the US.

Washington Institute for Graduate Studies welcomes students from all across the globe and does not discriminate on the basis of any nationally recognized, protected status in its educational programs or in the provision of benefits and services to its students.

### OBJECTIVES AND TECHNIQUES OF THE PROGRAM

The objectives and techniques of the CPE/CLE Program are as follows:

- To provide a **RELEVANT AND PRACTICAL EDUCATIONAL EXPERIENCE**, which provides the student with critical tax knowledge and insights with the least cost in wasted time and resources. This is done through an integrated program of up-to-date texts and techniques, which give advanced knowledge, expertise, and the fulfillment of continuing education requirements – all delivered to the student by experienced, renowned and highly qualified tax professionals.
- To provide an **ASYNCHRONOUS, DISTANCE EDUCATION PROGRAM** to independent study students, to enable students to learn at their convenience and without the burden and cost of disturbing their practice, going away to school or conferences, and all at very **AFFORDABLE RATES**.

The CPE/CLE Program of Washington Institute is available to students through independent study and filmed lectures. Many lawyers, accountants and tax practitioners reside in areas where this type of program is unavailable. In traditional programs, students find the barriers and burdens of travel, time and expense incident to such traditional programs insurmountable. On the other hand, many providers offer



credits via the internet, but the treatment of various topics is often too superficial. Students are given the opportunity to obtain their required CPE/CLE without sacrificing the development of their professional practice, without having to spend thousands of dollars to travel, and without unduly disturbing their family and social lives - all this at a rate which is considered to be the most affordable, when compared with other reputable CPE/CLE Providers.

The lectures, given by competent, practicing tax lawyers and accountants, are recorded in the realistic context of the classroom itself. The filmed lectures, the assigned texts, and the examination requirements, assure the student of a quality educational experience.

As a part of the fee, students receive all DVDs for each course ordered. Additionally, students receive a username and password for the “Student” section of the website – giving them access to course examinations for each ordered course. Finally, upon a satisfactorily completing the course requirements, a certificate of completion is issued to the student, which may be used to validate CPE/CLE credits.

Courses are sent to the student by US Postal Service. Expect five to seven working days for shipment. The student must provide a physical mailing address, not a P.O. Box, for shipments. Courses may be requested through the school’s website. The courses are copyrighted by the school and should not be duplicated without written permission.

## PROGRAM CERTIFICATION

Washington Institute for Graduate Studies has assisted busy tax professionals with their continuing professional education requirements for decades.

Our self-study credit hours for accountants are calculated in accordance with most State Boards of Accountancy (based on a 50 minute hour) or State Bar Association (based on a 60 minute hour) for attorneys. Our courses are presented by instructors that are both academically and professionally qualified and have distinguished themselves within their chosen field.

**For Enrolled Agents:** Washington Institute is officially registered with the United States Treasury Department to offer continuing education credit for Enrolled Agents before the Internal Revenue Service (Sponsor Organization Number 358). Also, for our students employed with the IRS, our program has been approved for reimbursements.



**For Attorneys:** Our courses are accepted for CLE purposes by the States of Florida, California and New York (the only three states to which the School has formally applied).



**For Accountants:** Historically, the courses have been registered and the Institute has been officially listed on the National Registry of the National Association of State Boards of Accountancy. Because of changing management, the School did not reapply. Washington Institute for Graduate Studies is currently reapplying with NASBA.

It has been our experience with every state in the US, and Washington Institute continues to believe that its courses are acceptable for professional continuing education credit by state accounting societies and bar associations.

However, state boards of accountancy and bar associations have final authority on the acceptance of individual courses for CPE/CLE credit. It is the responsibility of the student to check with their own State. Also, it is the student's responsibility to determine whether credits, degrees, or certificates from the institution will transfer to other institutions or meet employer's training requirements. This may be done by calling the prospective school or employer.

## **TAX DEDUCTION: IMPROVEMENT OF PROFESSIONAL SKILLS**

Educational expenditures for the maintenance or improvement of existing professional skills are tax deductible under Section 162 of the Internal Revenue Code, Treasury Reg. Section 1.162-5 (a) (1). The expenditures cannot be used to satisfy the minimum educational requirements of the taxpayer's trade or business and cannot constitute a program of study that would qualify the taxpayer for a new trade or business, *Federal Tax Deductions*, Comerford and Sacks, P. 499. Under this test, Washington Institute believes that for lawyers, accountants, and tax practitioners, who are currently practicing in these professions, and only updating or furthering their knowledge to better perform in their professions, and NOT attempting to expand into a new field of practice, the payment of tuition in this program is a fully deductible business expense.

## **COURSE OFFERINGS**

In addition to this Bulletin, the website includes the most current course listing for CPE, CLE (and applicable credit hours), as well as the suggested text for each course. Some courses have handouts and/or outlines, which may also be accessed on the website.

The cost associated with texts is not included in the fee. Every student should have an up-to-date copy of the Internal Revenue Code. Books may be purchased at local colleges, retail bookstores, directly from the publishers, or over the internet. The cost is estimated to average approximately \$150.00 per course.

Utilizing our CPE/CLE Agreement, you may select your course preference(s). Courses are sent to the student by US Postal Service. Expect 5-7 working days for shipment. The student must provide a physical



mailing address for shipments (not a PO Box). The courses are copyrighted by the School and should not be duplicated without written permission.

**Series 600 Tax Subjects**

Course	Course Name	Semester Units	CPE Credits	CLE Credits
601	Taxation of Individuals	3	40	30
602	Business Expenses, Deductions & Credits I	2	25	21
603	Business Expenses, Deductions & Credits II	2	25	21
604	Taxation of Partnerships & LLCs	3	30	25
605	Taxation of Corporations & Shareholders	3	39.5	33
606	Compensation, Benefits & Retirement Planning	2	25	21
607	Estate & Gift Taxes, Trust Taxation & Estate Planning	2	21	18
608	Taxation of Exempt Organizations	1	9	8
611	Federal Tax Practice & Procedure	3	37	31
619	Tax Planning Strategies	3	33.5	28

**Series 700 Tax Subjects**

Course	Course Name	Semester Units	CPE Credits	CLE Credits
709	International Tax	3	32	27
710	Sales, Exchanges & Real Estate Taxation	3	31.5	26
716/717	Federal Tax court Litigation & Federal Tax Refund Litigation	3	43	36
718	Bankruptcy Tax Planning	1	10	9

Some courses have handouts and/or outlines, which may also be accessed on the website.

**PROGRAM FEES & PAYMENT OPTIONS**

Washington Institute offers two convenient payment plans for CPE/CLE purchases (all payments must be made in US dollars).

**Pay in Full** – At a cost of \$20 per credit hour, the student pays for each course and receives all lectures relating to that specific course shortly after complete payment is made.

**Monthly Installments** – Under this option, a one-time 5.26% Finance Charge will be added to the course balance upon initial order confirmation. Equal monthly installments will be paid for no more than 6 months until paid in full. The initial monthly payment is due once the student has placed the order, prior



to shipment of course materials. Subsequent monthly installments are processed on the 1st of each month (if paid by credit card) or the 15th of each month (if paid by ACH – automatic bank account debit).

Other fees include:

Texts	Cost *
Shipping and handling fee	Cost
Insufficient Funds Fee	\$25

\* Many of our students already have texts, therefore, the cost of the text is separate from the cost of the DVD lectures (see Text & Reference Materials later in this publication).

### **CPE/CLE AGREEMENT**

Ordering a course is as simple as completing the CPE/CLE Agreement, which is available on the website ([wsltax.org](http://wsltax.org)), or you may call and request one from the school. It needs to be filled out legibly, signed, dated, and submitted to the school.

### **CERTIFICATE REQUIREMENTS**

A certificate of completion will be issued for each course completed as soon as the exam requirement is fulfilled, self-proctorial notes are submitted, and any financial accounts are resolved with the school. This will include the CPE and CLE hours for the course and grade. Additionally, because a student may elect to eventually enroll in the degree-granting program at Washington Institute and transfer some of their credits earned (see *Graduate Transfer Credit* section of this Bulletin), our completion requirements are higher than those established for typical CPE/CLE credits.

### **Course Exams**

At the completion of each course, the student must take a final on-line exam and achieve a score of no less than 70% to pass. These exams are taken on a secure testing site through the school website. Each exam consists of multiple choice and true or false type questions. Exams are open book and are not timed. The student may access an exam multiple times before final submission. Instructions for the on-line exams are found in the Student Area of the website.

**Review Exam:** The review exam is designed to prepare the student for the final exam by providing valuable feedback. The score on the review exam is not counted towards the final grade of the course. The review exam is not mandatory if credit is not needed or is not required, but it is highly recommended.

**Final Exam:** The final exam will evaluate whether learning objectives have been met by assessing the student’s comprehension of the course content and accompanying text.



If a course does not have an on-line exam available, the student must choose from one of the following options:

1. **Questions & Answers:** The student designs and answers a number of questions requiring thoughtful answers (not one-word, not fill-in-the-blank and not true-false questions). They do not need to be typed. There is a presumption that less than four lines in an answer is not “thoughtful.” After each answer, the student must cite the appropriate paragraph number in the text where that principle is covered. Each question must be numbered consecutively (i.e., 1, 2, 3, 4, etc.). Subjects having 1 semester unit require a minimum of 50 questions. Subjects having more than 1 semester unit require a minimum of 100 questions. The questions and answers must be in the student’s own words. *For an example, go to the website [www.wsltax.org](http://www.wsltax.org) in the student area and click on exams. Scroll down and click on example Questions & Answers.* The course examination requirement for Questions and Answers or Outline must be submitted to the school exactly in the following format: 1) cover sheet on top, 2) the questions and answers or outline, 3) and all the self-proctorial notes in DVD numerical/section order. They must be submitted at one time, and not in separate mailings. Do not staple or bind the papers together.
2. **Outline:** The student types a sentence outline of the tax subject, single spaced, which consists of 15 pages minimum per semester unit, which outline may be taken from the text or from any suitable tax reference materials. Each page must be numbered consecutively (i.e., 1, 2, 3, 4, etc.). The student must cite the appropriate paragraph number in the text where that principle is covered. Appearing to copy from a table of contents is not acceptable. The outline must be in the student’s own words. *For an example, go to the website [www.wsltax.org](http://www.wsltax.org) in the student area and click on exams. Scroll down and click on example Outline.* The course examination requirement for the On-Line Exam must be submitted to the school exactly in the following format: 1) cover sheet on top, 2) print out of test results, 3) and all the self-proctorial notes in DVD numerical/section order. They must be submitted at one time, and not in separate mailings. Do not staple or bind the papers together.



## Self-Proctorial Notes

The two major objective criteria used by the School to validate your learning, culminating in the issuance of the certificate of completion, are:

1. **Class attendance** (“class” may be within your own home or office)
2. **Examination requirement.** Class attendance for all students is measured by the submission of self-proctorial notes taken while viewing the lectures. Submission of no less than one full sheet per lecture is required. These are the student’s notes of the content of the lecture and must show the entire lecture was viewed. All self-proctorial notes for one course must be submitted at one time and must be submitted with the on-line exam, questions and answers or outline. A recommended self-proctorial sheet form is supplied to the student when he or she is accepted into the program. The sheet should be duplicated for later use. Self-proctorial notes are taken into consideration and may increase the final exam score.

## GRADING SCALE

Though a letter grade is typically not required for CPE/CLE credit, our program will award a letter grade (since each course may be accepted for college credit). The exam is graded using the following scale:

94% – 100%	A
90% – 93%	A-
86% – 89%	B+
82% – 85%	B
78% – 81%	B-
74% – 77%	C+
70% – 73%	C



## GRADUATE TRANSFER CREDIT

Because our courses are designed to provide both continuing education credits AND semester unit credit, many students have taken our courses and transferred them into our degree program, as well as into other institution (at the graduate level). If an individual wishes to explore this option, we invite you to contact the school to learn more about the admission requirements for the degree-granting program with which you have an interest.

Please note, only a limited number of course credits can be acquired before having to transfer into the degree program at Washington Institute.

**NOTICE CONCERNING TRANSFERABILITY OF CREDITS AND CREDENTIALS EARNED AT OUR INSTITUTION.** The transferability of credits you earn at Washington Institute is at the complete discretion of an institution to which you may seek to transfer. Acceptance of the degree you earn in the tax program is also at the complete discretion of the institution to which you may seek to transfer. If the credits or degree that you earn at Washington Institute is not accepted at the institution to which you seek to transfer, you may be required to repeat some or all of your course work at that institution. For this reason you should make certain that your attendance will meet your educational goals. This may include contacting an institution to which you may seek to transfer, after attending Washington Institute, to determine if your credits or degree will transfer.

## GOVERNANCE AND ADMINISTRATION

### The Governing Board of Directors

**Brent Andrewsen** (Partner at Kirton & McConkie Attorneys at Law), **James Blaylock** (President at Blaylock & Company, CPA), **Ben Bush** (President at Voonami, Inc), **Richard Edmunds** (President at Richard M. Edmunds, CPA), **Richard Gordon** (President at IC Central Pty Ltd), **Kathryn Hanson** (Board Secretary and Treasurer & VP at Washington Institute), **Robert Hanson** (Chairman & President at Washington Institute), **Jeff Scofield** (President, Scofield Tax Service), **Bruce Jackson**, PhD (President at The Institute of Applied Human Excellence), and **Aaron Webber** (CEO at Webber Investments).

### The Executive Staff & Advisors

**Robert Hanson** (President), **Heidi Bates** (Dir, Student Services), **Bill Bridges** (VP, Academic Compliance), **Fred Gagon** (Advisor, Investor Relations), **Kathryn Hanson** (VP, Administration), **Arthur McKinlay** (VP, Strategic Partnerships), **Drew Williams** (EVP, Global Development & Operations).



Washington Institute for Graduate Studies will be closed for the following 2012 holidays:

New Year's Day (observed).....	Monday, January 2
Martin Luther King, Jr. Day.....	Monday, January 16
President's Day .....	Monday, February 20
Easter Sunday (observed) .....	Monday, April 9
Memorial Day .....	Monday, May 28
Independence Day .....	Wednesday, July 4
Administrative Closure .....	Tuesday, July 24
Labor Day .....	Monday, September 3
Thanksgiving Day .....	Thursday, November 22 & Friday, November 23
Christmas (observed) .....	Monday, December 24, Tuesday, December 25, and Wednesday, December 26

### OUR DISTINGUISHED FACULTY

Because business and taxes change very rapidly, Washington Institute faculty must be involved in continuous development, learning, and the generation of intellectual contributions throughout their careers to stay current. At Washington Institute for Graduate Studies, a faculty member is considered to have appropriate academic and professional qualifications if s/he satisfies the following requirements:

1. A Master's degree (or higher) in the business field of the faculty member's instructional responsibilities, or a Master's degree (or higher) and a minimum of 18 graduate hours in the faculty member's area of instruction; and
2. Professional experience relevant to the faculty member's instructional responsibilities. To be sufficient, the experience must consist of either:
  - a) 5+ years of professional experience, or
  - b) 3+ years of professional experience, and a certification or professional license from a recognized national/international organization or from appropriate government authorities.

In alphabetical order, the faculty of Washington Institute for Graduate Studies includes:

**BRENT ANDREWSSEN, J.D.**, is an Adjunct Professor and member of the Board of Directors with Washington Institute. B.A. (Political Science/BYU), J.D. (Washington & Lee University Law School). He is a member of Kirton & McConkie's Business, Tax and Estate Planning Sections. His practice includes estate planning, probate and trust administration, gift taxation, tax-exempt organizations, charitable trusts and planned giving. Mr. Andrews also has advised clients with respect to business matters and has assisted in forming various business entities and transactions. He is a frequent speaker on issues regarding tax-exempt organizations, planned giving, estate planning, and related topics. In addition to his professional work, he has sat on the boards of various charitable organizations over the years.



**JAMES BLAYLOCK**, CPA, CITP, is an Adjunct Professor and member of the Board of Directors with Washington Institute. A 3<sup>rd</sup> Generation CPA, he received his B.S. Degree in accounting from Brigham Young University (1974). He is the Founder and President of Blaylock & Company CPA, PC, Founder and Chairman of the board of eFileCabinet, Inc., President of Village Green Associates, Past Presidents of the Utah Valley Estate Planning Council, Utah Chapter of NATP, Southern Chapter of the Utah Association of Certified Public Accountants, past board member of Utah Association of Public Accountants, Utah State Tax Commission Steering Committee and a highly sought author/instructor on tax, document management and paperless technology.

**KULWANT SINGH BOORA** is an Adjunct Professor with Washington Institute for Graduate Studies. Mr. Boora studied law at Sutton Coldfield College where he completed his Professional Diploma in Law and Higher Professional Diploma in conjunction with the Institute of Legal Executives Tutorial College of Law. After completing his law studies with Sutton Coldfield College, he furthered his legal education and went onto complete his Graduate Diploma in Law with Hertfordshire University School of law. He also earned a Bachelor of Arts with Honors (B.A. Hons) from Staffordshire University and completed his diploma with honors in Higher Education (Theology) with the University of Wales. He has been a visiting lecturer at the University of Toledo, Ohio, and has served as a law tutor with ICLS. He has also served as a judicial intern to a United States District Court Federal Judge and is also admitted as a Fellow and Legal Executive Lawyer in the United Kingdom. Mr. Boora is also on the Washington Institute's International Advisory Board, where he advises on international regulations and policy.

**RYAN BORNSTEIN** is an advisory faculty member of Washington Institute for Graduate Studies PhD program. B.S. (Accounting, University of Delaware), LL.M. (Villanova Graduate Tax Program). He is a member of the law firm of Harvey Ballard & Bornstein, LLC and concentrates on estate and income tax planning in addition to estate administration. He focuses particularly on certain federal tax aspects of planning for substantial estates, including generation skipping transfer tax. He works with clients on tax-advantaged opportunities, analyzing stock option plans. He is Professor of Law with the Adjunct Faculty of the Graduate Tax Program at the Villanova University School of Law where he teaches Taxation of Property Dispositions. He has written a number of timely tax articles. He is admitted to the United States Tax Court and practices before the Internal Revenue Service, and is licensed to practice law in Pennsylvania and New Jersey.

**THOMAS M. BRINKER, Jr.**, J.D., LL.M., CPA/PFS, ChFC, CFE, AEP, advisory faculty member Washington Institute, B.S. (Acct., Cum Laude, Saint Joseph's University), J.D. (International Law, Columbia Pacific University), M.S. (Acct., Widener University), M.S. (Taxation, Widener University), LL.M. (International Taxation, Regent University School of law), D.B.A. program (Acct. and Taxation, University of Sarasota), Ph.D. (Taxation, Washington Institute), professor of accounting and coordinator for the accounting program at Arcadia University, formerly with Coopers & Lybrand and Arthur Young & Co. Mr. Brinker is a member of the American and Pennsylvania Institutes of CPAs, the International Bar Association, and the Caribbean Bar Association. In addition to national/international presentations on tax topics, he has published dozens of articles in numerous journals, including: *The Journal of International Taxation*, *The Tax Advisor*, *The CPA Journal*, *The Journal of Practical Estate Planning*, and *The Journal of Financial Services Professionals*.

**ROBERT S. BURDETTE**, CPA, B.A. (Acct., Univ. of Utah), M.S. (Taxation, Washington Institute), Assistant Professor of Accounting at Salt Lake Community College, former member UACPA Taxation Committee, Who's Who in Finance and Industry, received the Teaching Excellence Award for Region 7 from the ACBSP in 2004, the Technology in Education Award in 2005 for work in developing distance education classes for SLCC and the Teaching Excellence Award from SLCC in 2006.



**ARI DEMIRAL** Managing Director of Ari Demiral & Co. where he provides expertise on accounting, tax planning and preparation, financial management, business valuations, litigation support, private financing and business reorganizations. He provides industry expertise to a broad range of businesses with a focus on accounting controls and profitability; cash flow analysis; budgeting and forecasting; strategic financial and tax planning. Prior to founding Ari Demiral & Co., Ari served as a chief financial officer, vice president, controller and a member of the board of directors for several companies. He has represented clients before the Internal Revenue Service, Franchise Tax Board, Employment Development Department, and State Board of Equalization for tax return audits. He has given expert testimony in litigation cases and family law matters before the U.S. District Court. Ari is an Enrolled Agent, licensed by the U.S. Department of the Treasury to practice before the Internal Revenue Service and holds a BS in Business Administration: Accounting from the California State University, a MST from Washington School of Law and two graduate certificates (Taxation from UCLA and Business from Pepperdine University), as well as a PhD in Taxation from Washington Institute for Graduate Studies.

**RICHARD M. EDMUNDS, CPA**, is an adjunct professor and member of the Board of Directors at Washington Institute. Mr. Edmunds holds a B.S. (Acct., B.Y.U.), M. Acct. (Financial Audit, B.Y.U.), M.B.T. (Taxation, University of Southern California) and is a Sole Practitioner specializing in individual and closely-held company taxation.

**CHRISTOPHER M. HARVEY, J.D., CPA, LL.M** Taxation, managing member in the law firm of Harvey Ballard & Bornstein, L.L.C., Counsel to the law firm of Harvey, Casterline & Vallini, L.L.P. Formerly the managing partner of Harvey & Mortensen handling estate and tax planning for closely-held business owners and high net worth individuals. Worked as a certified public accountant for Price Waterhouse, L.L.P. in New York City and Chase Manhattan Bank. Bachelor of Science in Accounting (cum laude) from the University of Delaware and his Juris Doctor (magna cum laude) and Master of Laws in Taxation from the Villanova University School of Law where he was Associate Editor of the Law Review, Certified Public Accountant, admitted to the Pennsylvania and New Jersey bars and the United States Tax Court. Adjunct professor at Villanova University School of Law's Graduate Tax Program teaching Taxation of Property Dispositions, Income Taxation of Trusts and Estates, Post Mortem Estate Planning and Estate Planning for Small Business Owners.

**BONITA L. HATCHETT, LL.M.** (Labor and Employment and Certificate in Employee Benefits Law, Georgetown University Law Center), J.D. (Rutgers University Law Center), B.A. (Religious Studies, University of Michigan), partner in the Employee Benefits practice at the law firm of Bell, Boyd & Lloyd LLC, Chicago, Illinois.

**W. KEVIN JACKSON, Esq.** of the law firm of Jensen, Duffin, Carman, Dibb & Jackson, B.S. (Finance, Univ. of Utah), J.D. (B.Y.U.), LL.M. (Taxation, Boston Univ.), and Adjunct Professor and PhD Mentor at Washington Institute for Graduate Studies.

**DAVID S. KERZNER, Esq.** Principal, The Law Offices of David S. Kerzner, B.A. (Hons. Bus. Adm., Western), LL.B. (Queen's University), LL.M. (International, New York University), LL.M. (Taxation, New York University). Member of the bars of New York, Ontario, and Roll of Solicitors of England & Wales. Formerly with KPMG LLP, Washington National Tax, Washington D.C. (Professor Emeritus with Washington Institute for Graduate Studies).



**WASHINGTON  
INSTITUTE**  
*for Graduate Studies*

**KEVIN A. KYLE**, Esq., of the firm of Green Schoenfeld & Kyle L.L.P., Fort Myers, FL, B.B.A., Accounting (with highest distinction), Emory University, Atlanta, GA; J.D. (with honors), University of Florida, Gainesville, FL; LL.M. (Taxation), New York University, New York, NY; Florida Board Certified Tax Attorney; Florida Board Certified Wills, Trusts and Estates Attorney.

**RALPH B. LARSEN**, C.P.A. of the accounting firm Ralph B. Larsen, CPA, B.S. (Acct., Univ. of Utah), M.B.A. (Univ. of Utah), M.S. (Taxation, Washington Institute), UACPA and AICPA, former acting Comptroller of the 12th Coast Guard District, Commanding Officer, USCG Reserve, former Vice-Pres., Emery Energy, Inc.

**PHILIP LERNER**, Esq. (New York), CPA (New York & New Jersey), B.A. (Brooklyn College), J.D. (Brooklyn Law School), L.L.M. Taxation (Washington School of Law, Suma Cum Laude). Admitted to practice law in all State Courts in the State of New York, U.S. Tax Court, U.S. Court of Federal Claims, U.S. District Courts, the Southern District of New York and the Eastern District of New York, the U.S. Court of Appeals, Second Circuit and the U.S. Supreme Court. Member of the American Bar Association, the New York County Lawyers Association, the American Institute of Certified Public Accountants and the New York State Society of Certified Public Accountants. Former chairman of the tax sub-committee, Estates, Gifts, and Trusts, New York County Lawyers Association, Former Trustee Heisman Memorial Trust.

**BRUCE L. OLSON**, Esq., shareholder with law firm of Ray, Quinney & Nebeker, B.S. (Acct., Magna Cum Laude, B.Y.U.), J.D. (Cum Laude, B.Y.U.), Fellow, American College of Tax Counsel, Chair, Nonprofit/Tax-exempt Section Utah State Bar, Former Chair, Tax Section Utah State Bar, Member, IRS Central Mountain Exempt Organization Council, Former Chair, IRS Dallas Key District Exempt Organization Council, Former Chair ABA Tax Liaison Committee (Southwest Region), Former Chair, Salt Lake IRS District Advisory Council, Former Chair, IRS Southwest Region Bar Association, Original Member, IRS Ogden Service Center Advisory Council, Former Chair Utah Limited Liability Company Act Revision Committee, Principal drafter, Utah Revised Nonprofit Corporation Act, Utah Editor, Limited Liability Company Law, Aspen Law Publishers, Colonel, United States Army Reserve.

**RYAN PACE**, Esq., attorney with the law firm of Smith Knowles P.C., B.S. (Finance, University of Utah), M.T. (Taxation, Arizona State University), J.D. (with honors, Washburn University), LL.M. (Taxation, New York University).

**PAUL SAVAGE**, J.D., is an advisory faculty member of Washington Institute for Graduate Studies PhD program. B.A. (Honors History, BYU), J.D. (Columbia University Law School), Fulbright Scholar (University of Bern, Switzerland). He is a partner of the law firm of Kirton & McConkie and former chair of the firm's Tax section, as well as a member of the firm's Corporate and International sections. He concentrates on international business, income tax planning, VAT and customs, tax controversy assistance, audit defense, business organizations, general corporate, tax exempt organizations, estate planning, cross-border licensing, market entry strategies, transfer pricing, international philanthropy, and dispute resolutions. Prior to joining Kirton & McConkie, Mr. Savage practiced with other distinguished law firms, as well as the internationally accounting firm KPMG. He serves on the board of the World Trade Center Utah and is past-president of the Utah World Trade Association. Mr. Savage taught for several years as adjunct tax professor at Seattle University Law School, and has lectured and written widely on various tax and business topics. He is admitted to practice before the United States Tax Court and is a member of the bar in both New York and Utah.



**RICHARD J. SPEAD**, PhD, MST, PA, EA, CFE, DABFA, ATA, ATP, ABA, FACFEI is member of the Board of Directors at Washington Institute. Dr. Spead is Managing Member of Richard J. Spead & Company, the Spead Tax Group, PLLC (Tax, Insolvency and Reorganization Accountants); Licensed to Practice as a Public Accountant by the State of New Hampshire; Enrolled to practice before the Internal Revenue Service; Certified Fraud Examiner; Diplomat of the American Board of Forensic Accountants; Accredited Tax Advisor; Accredited Tax Preparer; Accredited Business Accountant; Advanced Studies Harvard Law School Program of Instruction for Lawyers; Master of Science in Taxation, Summa Cum Laude (Washington School of Law); Doctor of Philosophy in Taxation, with Honors (Washington School of Law); published author of numerous tax articles and a nationally known lecturer on bankruptcy and tax related issues.

## POLICIES

**Honor Code:** All individuals enrolled in courses at the school are expected to adhere to the Washington Institute for Graduate Studies Honor Code (every student pledges to adhere to the statement below when (s)he signs the enrollment agreement), which says:

*I pledge to strictly adhere to the following conditions:*

- a) *I will not divulge my username or password to anyone.*
- b) *I, and only I, will post answers to course assignments using my username and password.*
- c) *I, and only I, will take the on-line exams using my username and password.*
- d) *I understand that the on-line exams are open-book (notes from video lectures are allowed). However, I will not obtain the assistance of others (coaching, advising, suggesting) while taking the exams.*
- e) *I will not divulge the content of the on-line exams to any other person, whether enrolled in the program or not.*
- f) *I will report any violations of this honor code to the School's administration.*

*I understand the violation of this honor code will constitute a violation of the Washington Institute for Graduate Studies, Inc., Honor Code and I may be subject to dismissal.*

**Refund Policy:** If within ten business days, commencing the day the order was processed, the student desires a refund, (s)he may do so with no further obligation. The student must request the refund in writing and it must be received by mail, email or fax to meet these terms. If a student would like a refund within the 10 day period and a course has already been shipped to the student, the course must be returned unopened within 14 days, or the student will remain obligated. If the student meets these conditions for a refund, all money paid towards tuition and shipping and handling will be refunded. **Please Note:** In order for the refund policy to apply, the date postmarked on the envelope or the date on the fax transmittal or email of the written statement of withdrawal must be within the required time period stated above.

For more information on policies, contact Kathryn D. Hanson at 858-546-2838, [khanson@wsltax.org](mailto:khanson@wsltax.org). Otherwise, all other correspondence, courses, course work and payments should be directed to:

Washington Institute for Graduate Studies  
University Town Center, 4660 La Jolla Village Drive, Suite 500, San Diego, CA 92122  
Phone: 858-546-2838, Fax: 858-535-4890, Website: [www.wsltax.org](http://www.wsltax.org), Email: [info@wsltax.org](mailto:info@wsltax.org)