
Susan Megaard, J.D.
Professor
Accounting and Information Systems
College of Business and Public Administration
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Academic Background

J.D. Univ. of Washington School of Law, Seattle, WA, 1979
LL.M Taxation Georgetown University School of Law, Washington, D.C., 1982
B.A. University of the Pacific, Stockton, CA, History and English, 1976

Memberships

Beta Alpha Psi--Faculty Advisor
CAARP Committee
Computer Services Committee, MBA Committee, Accounting Department Curriculum Committee
Counseling, Admissions, Registration and Placement, Committee, member
Dean's Search Committee, Member
Member of College and Departmental Personnel Committees
Member, MBA Committee
Student Affairs Committee, Member, Chairperson

WORK EXPERIENCE

Academic Experience

Professor of Taxation and Accounting, Eastern Washington University (1984- Present), Spokane and Cheney, Washington.

Adjunct Professor of Taxation, Gonzaga University School of Business (March, 1990 - July, 1990), Spokane, Washington.

Instructor, Eastern Washington University CPA Review Course (1985 - 1989), Cheney and Spokane, Washington. Taught classes on advanced taxation and commercial law

Adjunct Professor of Taxation, Gonzaga University Master of Science in Taxation Program (1984 - 1984), Spokane, Washington.

Non-Academic Experience

Associate Attorney, Taxation and Business Planning, MacGillivray and Jones (1983 - 1984), Spokane, Washington.

Associate Attorney, Sax and MacIver (1982 - 1983), Seattle, Washington. General Practice with an emphasis on tax and Business Planning and Litigation.

Attorney, United States Tax Court (1980 - 1982), Washington D.C., District of Columbia.

Advisor to Judge Edna G. Parker. Legal research and drafting opinions on questions of federal taxation and on procedural matters before the Court, drafting of orders and other documents, and communicating with litigants on behalf of the Judge

Attorney, United States Tax Court (1979 - 1980), Washington D.C., District of Columbia. Advisor to Judge William H. Quealy, Jr. Legal Research and drafting opinions on questions of federal taxation and on procedural matters before the Court, drafting of orders and other documents and communicating with litigants on behalf of the Judge.

Law Clerk, Washington State Attorney General's Office, Antitrust Division (1978 - 1979), Seattle, Washington. Legal research and writing in areas of federal and state Antitrust and procedural law; preparation of pleadings, discovery documents, and deposition summaries.

Law Clerk to Special Trial Judge Fred S. Gilbert, Jr., United States Tax Court (1978 - 1978), Washington D.C., District of Columbia. Legal research drafting opinions on questions of federal taxation and on procedural matters before the court under the small tax case procedure provided in section 7463 of the Internal Revenue Code.

Consulting

1998-2005: Selkirk Nordic Ski Education Foundation, President

1998-2005: Childrens' Ski Instructor Nordic Kids

2000: Selkirk Nordic Ski Education Foundation, Obtained Section 501(c)(3) Tax Exempt Status for Organization

1994: EWU, Presentation to alumni at Homecoming on "Recent Cases and Rulings in Federal Taxation"

1993: Spokane IRS , Volunteered with Spokane IRS to give free advice to Nonfilers as part of nationwide nonfiler program

1991: CPA Societies and firms, Speaking to CPA Societies and firms

1988-1990: Spokane Federal Postal Workers Union , Speech to Spokane Federal Postal Workers Union on 1986 Tax Act Change

1984-1988: EWU, Taught EWU CPA Review Course, Taxation and Commercial Law

Courses Taught

Courses from the Teaching Schedule: Business Law, Federal Income Tax I, Federal Income Tax II, Special Topics (MBA)

INTELLECTUAL CONTRIBUTIONS:

Refereed Articles

Megaard, S. L., & Megaard, M. M. (2017). The IRS Abused its Discretion in Denying Request for Hardship Waiver. *Practical Tax Strategies (formerly Taxation for Accountants and Lawyers)*, 99 (2), 16-24

Megaard, S., & Megaard, M. (2016). Taxpayers must Strictly Comply with Extinguishment Proceeds Regulations When Making Charitable Contributions of Conservation Easements. *Journal of Taxation (Bronze)*, 125 (2), 62-70

Megaard, S. & Megaard, M. (2014). Navigating the One Tax-Free IRA Rollover Per Year Rule after *Bobrow*. *Practical Tax Strategies*, 93 (2), 52-59.

Megaard, S. & Megaard, M. (2013). When Should the New Safe Harbor Method for Deducting Home Office Expenses be Elected? *Journal Of Taxation*, 119 (1), 5-12.

Megaard, S. & Megaard, M. (2012). Proposed Regulations Clarify Tax Treatment of Local Lodging Expenses. *Practical Tax Strategies (formerly Taxation for Accountants and Lawyers)*, 89 (4), 165-172.

- Megaard, S. L. & Megaard, M. M. (2012). Reducing Self-Employment Taxes on Owners of LLPs and LLCs after Renkemeyer. *Business Entities*, 14 (2), 4-13 and 47.
- Megaard, S. L. & Megaard, M. M. (2011). Reducing Self-Employment Taxes on Owners of LLPs and LLCs after Renkemeyer. *Practical Tax Strategies (formerly Taxation for Accountants and Lawyers)*, 87 (2), 52-62.
- Megaard, S. (2010). Scope of the Medical Expense Deduction Clarified and Broadened by New Tax Court Decision. *Journal of Taxation*, 112 (6), 353-364.
- Megaard, M. M. & Megaard, S. L. (2007). Preparer Fraud Has Negative Effect on Nonfraudulent Taxpayer's Assessment Period. *Journal of Taxation*, 107 (3), 170-180.
- Megaard, S. (2006). IRS Clarifies Guidance for Exempt Housing Organizations and Tax Consequences for Participants. *Journal of Taxation*, 105 (2), 98-108.
- Megaard, S. (2005). How Rev. Rul. 2005-28 May Help to Clarify the Tax Treatment of Rebates. *Journal of Taxation*, 103 (2), 106.
- Megaard, S. (2004). Recent Corporate Scandals Focus Attention On Tax Treatment Of Stock Losses. *Journal of Taxation*, 101.
- Megaard, S. (2003). Recent Rulings Expand Definition of Medical Care but Tax Benefits May Remain Limited for Many. *Journal of Taxation* (1), 38.
- Megaard, S. (2002). The Obesity Expense Revised Ruling - Lots of Fuss But Maybe Not Much of a Real Long-Term Tax Benefit. *Journal of Taxation* (1).
- Megaard, S. (2002). The Obesity Expense Revenue. Rulings---Lots of Fuss but Maybe Not . *Journal of Taxation*.
- Megaard, S. (2000). Employer's Deduction for Non Cash Fringe Benefits Not Limited to . *Journal of Taxation* (3).
- Megaard, S. (1998). Risky Business: Can a Shareholders' sOwn Note Truly Avoid Section 357(c) gain? *Journal of Taxation* (2), 69.

Treatises

- Megaard, S. & Megaard, M. (1985 and 1989). BNA Tax Portfolio No. 470 and 470-2nd Depreciation Recapture—Sections 1245 and 1250

Presentation of Non-Refereed Papers

Local

- Megaard, S. (2018). *Tax Cuts and Jobs Act of 2017 Update*, Washington Society of CPAs Spokane
- Megaard, S. (2001). *Tax Legislative Proposals for New Tax Bill in 2001*. EWU Women's Studies Department, Cheney, Washington.
- Megaard, S. (2000). *Recent Cases and Rulings in Federal Taxation*. Washington Society Of Certified Public Accountants, Spokane, Washington.
- Megaard, S. (1998). *Tax Update*. Beta Alpha Psi Accounting Fraternity, Spokane, Washington.
- Megaard, S. (1998). *Tax Reform Proposals*. Beta Alpha Psi Accounting Fraternity, Spokane, Washington.
- Megaard, S. (1997). *Recent cases and Rulings in Federal Taxation, 1995-1996*. Washington Society Of Certified Public Accountants, Spokane, Washington.

Megaard, S. (1996). *Recent Case and Rulings in Federal Taxation*. American Society of Women Accountants, Spokane, Washington.

Megaard, S. (1996). *Recent Case and Rulings in Federal Taxation*. Washington Society Of Certified Public Accountants, Spokane, Washington.

Megaard, S. (1994). *Recent Cases and Rulings in Federal Taxation 1993-1994*. EWU and Oregon State CPA Society Federal Tax Conference, Portland, Oregon.

Megaard, S. (1993). *Recent Cases in Federal Taxation*. American Society of Women Accountants, Spokane, Washington.

National

Megaard, S. (1999). *Recent Cases and Rulings in Federal Taxation*. American Society of Women Accountants, Seattle, Washington.

Megaard, S. (1994). *The Revenue Reconciliation Act of 1993*. Internal Revenue Service Large Case Auditors, Bellevue, Washington.

Megaard, S. (1991). *Recent Substantive Cases in Federal Taxation*. Internal Revenue Service, Oconomowoc, Wisconsin.

Regional

Megaard, S. (2010). *Recent Cases and Rulings in Federal Taxation 2010-2011*. Spokane Chapter of WSCPA Society Annual Tax Update, Spokane, Washington.

Megaard, S. (2009). *Recent Cases and Rulings in Federal Taxation 2009-2010*. Spokane Chapter of WSCPA Society Annual Tax Update, Spokane, Washington.

Megaard, S. (2008). *Recent Cases and Rulings in Federal Taxation 2008-2009*. Spokane Chapter of WSCPA Annual Tax Update Presentation, Spokane, Washington.

Megaard, S. (2007, December). *Recent Cases and Rulings in Federal Taxation*. Spokane Chapter of CPA's, Spokane, Washington.

Megaard, S. (2006, December). *Recent Cases and Rulings in Federal Taxation*. Spokane Chapter of CPA's, Spokane, Washington.

Megaard, S. (2005, December). *Recent Cases and Rulings in Federal Taxation 2004-2005*. Washington Society of CPAs, Spokane, Washington.

Megaard, S. (2004, December). *5th Annual Tax Update*. Washington Society Of Certified Public Accountants, UNK, Washington.

Megaard, S. (2002). *Recent Cases and Rulings in Federal Taxation*. Washington State Society of CPAs , Spokane, Washington.

Megaard, S. (2001). *Recent Cases and Rulings and Legislative Changes in Federal Taxation*. Washington Society Of Certified Public Accountants, Spokane, Washington.

Megaard, S. (1999). *Recent Cases and Rulings in Federal Taxation*. Washington Society Of Certified Public Accountants, Spokane, Washington.

Megaard, S. (1995). *Tax Reform Proposals*. AWSCPA and Washington State Bar Association , Seattle, Washington.

Megaard, S. (1995). *Recent Cases and Rulings in Federal Taxation 1994-1995*. Washington Society Of Certified Public Accountants, Seattle/Spokane, Washington.

Megaard, S. (1993). *The Revenue Reconciliation Act of 1993*. Washington Society Of Certified Public Accountants, Everett/Seattle/Spokane/Tacoma, Washington.

Megaard, S. (1993). *Recent Cases and Rulings in Federal Taxation, 1992-1993*. Washington Society Of Certified Public Accountants, Richland/Seattle/Spokane, Washington.

Megaard, S. (1992). *Recent Cases and Rulings in Federal Taxation*. Macs and Tax Gonzaga Law School Seminar, Priest Lake, Idaho.

Megaard, S. (1992). *Recent Cases and Rulings on Federal Taxation*. CPA firms, Moses Lake/Spokane, Washington.

Megaard, S. (1992). *Recent cases and Rulings in Federal Taxation*. Washington Society of CPAs, Pasco/Spokane/Seattle, Washington.

Megaard, S. (1992). *Recent cases and Rulings in Federal Taxation*. Oregon and Society of CPA's, Eugene/Portland, Oregon.

Megaard, S. (1991). *Recent Cases and Rulings in Federal Income Taxation - 1990 to 1991*. Oregon CPA Society Tax Forum, Eugene/Portland, Oregon.

Megaard, S. (1991). *Recent Cases and Rulings in Federal Income Taxation - 1990 to 1991*. Washington CPA Society Federal Tax Conference, Pasco/Spokane/Seattle, Washington.

Megaard, S. (1991). *Recent Cases and Rulings in Federal Income Taxation - 1990 to 1991*. American Society of Women CPA's, Spokane, Washington.

Megaard, S. (1991). *Current Developments in Federal Income Taxes: Now What is Congress Up To?*. Washington State Society of CPAs, Spokane, Washington.

Megaard, S. (1991). *Tax Research Mini-Course*. Washington State Society of CPAs, Bellevue, Washington.

Megaard, S. (1991). *New Tax Legislation Update - Revenue Reconciliation Act of 1990*. Spokane Chapter of CPA's, Spokane, Washington.

Megaard, S. (1991). *Recent Cases and Rulings in Federal Income Taxation - 1990 to 1991*. LeMaster and Daniels CPA Firm, Moses Lake/Spokane, Washington.

Megaard, S. (1991). *Recent Cases and Rulings in Federal Income Taxation - 1990 to 1991*. McDermid, Mikkelson, and Secrest CPA Firm, Spokane, Washington.

Megaard, S. (1990). *Recent Cases and Rulings in Federal Estate and Gift Taxation*. Macs and Tax Gonzaga Law School Seminar, Priest Lake, Idaho.

Megaard, S. (1990). *Non-legislative Federal Tax Update for 1990*. Oregon CPA Society, Eugene/Portland, Oregon.

Megaard, S. (1990). *Non-legislative Federal Tax Update for 1990*. LeMaster and Daniels CPA Firm, Moses Lake/Spokane, Washington.

Megaard, S. (1990). *Non-legislative Federal Tax Update for 1990*. McDermid, Mikkelson and Secrest, Spokane, Washington.

Megaard, S. (1989). *1989 Non-legislative Federal Tax Update*. Washington State Society of CPAs, Pasco/Spokane/Seattle, Washington.

Megaard, S. (1989). *1989 Nonlegislative Federal Tax Update*. Joint EWU/Gonzaga Law School, Seminar for CPA's and Attorneys, Spokane, Washington.

Megaard, S. (1989). *1989 Nonlegislative Federal Tax Update*. Oregon CPA Society, Eugene/Portland, Oregon.

Megaard, S. (1989). *1989 Non-legislative Federal Tax Update*. LeMaster and Daniels CPA Firm, Moses Lake/Spokane, Washington.

Megaard, S. (1988). *Current Developments: Recent Cases and Rulings in Federal Taxation*. Northwest Tax Institute of Washington and Oregon Societies of CPA's, Vancouver, BC, Canada.

Megaard, S. (1988). *What's New in Corporate Tax in 1988*. American Society of Women Accountants, Seattle, Washington.

Megaard, S. (1988). *Partnership Taxation*. Washington State Bar Association, Seattle, Washington.

Megaard, S. (1987). *What to do when the IRS is the Major Community Creditor*. Washington State Bar Association, Spokane, Washington.

Megaard, S. (1987). *Basic Tax Research*. Washington State Society of CPAs , Bellevue, Washington.

Megaard, S. (1987). *Capital Cost Recovery Changes Under the Tax Reform Act of 1986*. Washington State Women CPAs Seminar , Seattle, Washington.

Megaard, S. (1986). *Important Non-legislative Federal Tax Developments During 1986*. Washington State CPA Society , Pasco/Seattle/Spokane, Washington.

SERVICE:

Service to the University

Department Assignments

College Assignments

Chair:

2018-2019: Department Personnel Committee-ACCT

Member:

2018-2019: Search Committee- ACCT

2017-2018: Accounting Curriculum Restructuring Committee

2017-2018: College Personnel Committee

2015-2016: College Personnel Committee

Chair:

2018-2019: Department Personnel Committee-ACCT

2010-2011: AIS Department Personnel Committee

Member:

2018-2019: Search Committee- ACCT

2017-2018: Accounting Curriculum Restructuring Committee

2017-2018: College Personnel Committee

2015-2016: College Personnel Committee

2006-2007 – 2010-2011: AIS Department Faculty

2009-2010: AIS Department Personnel Committee

2006-2007 – 2007-2008: AIS Department Personnel Committee

College Assignments

Member:

2008-2009 – 2012-2013: Business Graduate Faculty

2008-2009 – 2012-2013: Business Faculty

2005-2006 – 2012-2013: CBPA Faculty

2008-2009 – 2009-2010: College Personnel Committee

2006-2007 – 2007-2008: Business Graduate Faculty

2006-2007 – 2007-2008: Business Faculty

2006-2007 – 2007-2008: Scholarship and Service Committee

2005-2006: Business Faculty

2001-2002: College and Departmental Personnel Committees

1999-2000: Dean's Search Committee: Dean's Search Committee

1995-1996 – 1996-1997: Dean's Search Committee
1992-1993: MBA Committee: MBA Committee
1990-1991: Computer Services Committee, MBA Committee, Accounting Department Curriculum Committee: Computer Services Committee, MBA Committee, Accounting Department Curriculum Committee
1988-1989: EWU Dean's Search Committee: Dean's Search Committee

University Assignments

Chair:

1986-1987: EWU Student Affairs Committee

Faculty Advisor:

1985-1986 – 1986-1987: EWU Beta Alpha Psi

Member:

1988-1989: EWU Counseling, Admissions, Registration and Placement, Committee: Counseling, Admissions, Registration and Placement, Committee

1987-1988 – 1988-1989: EWU Student Affairs Committee: Student Affairs Committee

1987-1988 – 1988-1989: EWU CAARP Committee: CAARP Committee

Service to the Profession

Member: Committee/Task Force

2006-2007: Washington State CPA Society.

2006-2007: American Bar Association. Tax Section

2006-2007: Washington State Bar Association. Tax Section

2006-2007: Spokane County Bar Association, Spokane, Washington.

Other Professional Service Activities

2006-2007: Spokane Attorney, Spokane, Washington. CPA Tax Clinic, Board of Editors

Service to the Community

Positions Held in Civic Organizations

2010-2011: WSCPA Society -- Spokane Chapter, Board Member, Participant

1998-2005: President Selkirk Nordic Ski Education Association (now Spokane Nordic)

Faculty Development

Instructional-Related Conferences

2017: University of Montana School of Law Tax Institute, Missoula Montana

1991-1992: MACS and Tax Real Estate Tax Seminar, Gonzaga Law School Spokane, Washington.

1991-1992: Taught course on "Applying Tax Depreciation and Cost Recovery Rules," for Washington State CPA Society in Bellevue (8 hours) Bellevue, Washington.

1989-1990: Co-chaired EWU/Gonzaga Law School Tax and Accounting and Auditing Seminar Spokane, Washington.

1989-1990: State Tax Reform Seminar in Seattle, WA, presented by Washington State CPA Society Spokane, Washington.

1988-1989: Co-chaired a Seminar on "Partnership Taxation," for Washington State Bar Association CLE Seattle, Washington.

1987-1988: Taught course for Washington State CPA Society, "Basic Tax Research," seminar to practicing accountants at Bellevue Learning Center Bellevue, Washington.

1986-1987: Taught course for Washington State CPA Society, "Basic Tax Research," seminar to practicing accountants at Bellevue Learning Center Bellevue, Washington.

1985-1986: Taught course for Washington State CPA Society, "Basic Tax Research," seminar to practicing accountants at Bellevue Learning Center Bellevue, Washington.

1984-1985: Taught course for Washington State CPA Society, "Basic Tax Research," seminar to practicing accountants at Bellevue Learning Center Bellevue, Washington.

Other Professional Development

2009-2010: Spokane Chapter of WSCPA Society Annual Tax Update. Spokane, Washington.

2008-2009: Spokane Chapter of WSCPA Annual Tax Update Presentation. Spokane, Washington.

1994-1995: MACS and Tax Estate Planning Seminars, Gonzaga Law School Spokane, Washington.

1993-1994: MACS and Tax Estate Planning Seminars, Gonzaga Law School Spokane, Washington.

1992-1993: MACS and Tax Estate Planning Seminars, Gonzaga Law School Spokane, Washington.

1991-1992: Community Property with Tax Effects Seminar, Gonzaga Law School Spokane, Washington.

1987-1988: Attended Estate Planning After the Tax Reform Act of 1986, Spokane Estate Planning Council Spokane, Washington.

1987-1988: American Bar Association Tax Section Meeting-- corporate and individual tax subjects San Fransisco, California.

Honors-Awards-Grants

Award

2005-2006: Research Excellence Award for article entitled How Rev. Rul. 2005-28 May Help to Clarify the Tax Treatment of Rebates

2001-2002: CenturyTel Faculty Achievement Award EWU.

1999-2000: Research Excellence Award EWU.

1996-1997: PTI Pacificcorp Foundation Faculty Achievement Award, Founder's Day EWU.

1994-1995: Teaching Excellence Award EWU.

1993-1994: Teaching Excellence Award EWU.

1991-1992: Outstanding Teacher Award EWU.

1990-1991: Outstanding Teacher Award EWU.