

ABOUT THE AUTHORS

William A. Raabe, Ph.D., CPA, teaches graduate tax courses at the Fisher College of Business of The Ohio State University, and at the Capital University (OH) Law School. He is a leader among business school tax faculty in incorporating developments in technology into curricula for the educational development of tax professionals.

Dr. Raabe's teaching and research interests focus on multijurisdictional taxation and financial planning, and he is recognized as the leader among business school academics in the fields of state and local income, sales, and property taxation. Dr. Raabe is the author or editor of approximately twenty books, including *South-Western Federal Taxation*, *Schedule M-3 Compliance*, and the *Multistate Corporate Tax Guide*. He has received university-wide recognition as the winner of the AMOCO Foundation Award for Teaching Excellence, and the Wisconsin Institute of CPAs named him the Educator of the Year.



Gerald E. Whittenburg, Ph.D., CPA, EA, is a professor in the School of Accountancy at San Diego State University. A graduate of the University of Houston, Dr. Whittenburg is interested individual and corporate taxation, pension plans, and tax research methodology.

Dr. Whittenburg is also an author of the textbook *Income Tax Fundamentals*. In addition, he has published articles in journals such as *Advances in Taxation*, *Practical Tax Strategies*, *Taxes—The Tax Magazine*, *Journal of Taxation of Investments*, *Journal of Taxation of Employee Benefits*, *Journal of Taxation of Financial Institutions*, *Valuation Strategies*, *Journal of Small Business Strategy*, *The Tax Adviser*, and *Journal of Accounting Education*. He has received numerous awards for teaching, including the Trustee's Outstanding Faculty Award for the entire California State University System. Recently, Dr. Whittenburg was awarded a Fulbright Fellowship to the Ukraine. In this picture, he is shown in front of St. Michael's Church in Kiev.



Debra L. Sanders, Ph.D., CPA, is a professor in the Washington State Unmiversity School of Accounting, Information Systems and Business Law. She has received numerous awards for outstanding teaching, research, and service including the Boeing Distinguished Faculty Research Award, the Shell Corporation Outstanding Teacher Award, and the College of Business and Economics Outstanding Service Award.

Dr. Sanders, a graduate of Arizona State University, publishes in both academic and professional journals. Her work has appeared in the academic journals *Behavioral Research in Accounting*, *National Tax Journal*, *The Journal of the American Taxation Association*, *Advances in Taxation*, and *The International Journal of Accounting*. Professional journals that have published her articles include *Taxation for Accountants*, *Taxation for Lawyers*, *The Review of Taxation of Individuals*, *Taxes*, *The Tax Adviser*, and *Journal of Financial Planning*.

