

BLAISE M. SONNIER, JD, DBA, CPA
Department Chair, Accounting, Finance and Business Law
Wilcox Endowed Professor of Accounting
Professor of Tax Accounting
University of Colorado - Colorado Springs
College of Business Administration, Dwire Hall 343
Colorado Springs, CO 80918

ACADEMIC EXPERIENCE

Employment

University of Colorado Colorado Springs
College of Business and Administration
Colorado Springs, Colorado
Professor of Tax Accounting (August 2018 to present)
Associate Professor of Tax Accounting (August 2014 to July 2018)
Assistant Professor of Tax Accounting (August 2012 to July 2014)
Wilcox Endowed Professor of Accounting (August 2012 to present)
Interim Department Chair, Accounting and Finance (August 2013 to February 2014)
Department Chair, Accounting, Finance and Business Law (February 2014 to present)

Florida International University
College of Business Administration
School of Accounting
Miami, FL 33199
Assistant Clinical Professor (August 15, 2007 to June 30, 2012)
Director, Executive Master of Science in Taxation (August 2010 to June 2012)

University of Louisiana at Lafayette
College of Business Administration
Lafayette, LA 70504
Adjunct Instructor (August 2006 to May 2007)

Teaching

University of Colorado – Colorado Springs, Colorado Springs, Colorado

- ACCT 4210/6710, Individual Income Taxation
- ACCT 4220/6720, Corporate and Partnership Taxation
- ACCT 6770, Federal Tax Research and Planning (online)
- BLAW 2000, Business Law (online)

Florida International University, Miami, Florida

- TAX 4011, Taxation of Corporations and Partnerships
- TAX 6026, Tax Strategy for Businesses
- TAX 6005, Income Tax

Florida International University, Miami, Florida (continued)

- TAX 6065, Federal Tax Research
- ACG 6225, Accounting Practices in Value Added Strategic Business Decisions (course on mergers and acquisitions))

University of Louisiana – Lafayette, Lafayette, Louisiana

- Fall, 2006, Tax Research and Planning
- Spring, 2007, Tax Factors in Management Decisions (graduate level course)

PROFESSIONAL PRACTICE/INDUSTRY EXPERIENCE

As an attorney in private practice for 21 years, my primary areas of practice included commercial transactions, individual and corporate tax planning, and corporate and commercial counseling and advice. I represented clients in small to multimillion-dollar mergers, sales and acquisitions representing both buyers and sellers. I also represented the Attorney General of the State of Louisiana in transactions involving the sale, lease or other disposition of hospitals owned by nonprofit corporations and governmental entities. In my commercial litigation and dispute resolution practice, I represented clients in contract disputes, labor and employment law disputes, suits to protect the confidentiality of trade secrets and intellectual property, legal and accounting malpractice suits, nursing home malpractice suits, environmental contamination suits, boundary disputes, and oil and gas disputes. In my general corporate and commercial practice, I advised clients regarding the tax and legal implications in the formation of corporations, partnerships, limited liability companies, trusts and other business entities. I also counseled business clients on the day-to-day issues that arise in operating a business.

My areas of practice also included oil and gas law where I was involved in the negotiation and drafting of participation agreements, joint operating agreements, gas balancing agreements and other agreements relating to the exploration and development of oil and gas. My practice also included the representation of exploration companies in disputes regarding the allocation of well costs.

Allen & Gooch
Attorneys at Law
1015 St. John St.
Lafayette, LA 70502

Title: Partner
Employment Period: September, 1993 to
July 31, 2007
Of Counsel (August 1, 2007 to present)

Jean C. Breaux, Jr. & Associates
Attorneys at Law
1018 Harding St.
Lafayette, LA 70503

Title: Associate
Employment Period: October, 1991 to
August, 1993

Gordon, Arata, McCollam & Duplantis
Attorneys at Law
625 East Kaliste Saloom Road
Lafayette, LA 70508

Title: Associate
Employment Period: September, 1986 to
September, 1991

Louisiana Supreme Court
Loyola Avenue
New Orleans, LA 70112

Title: Law Clerk
Employment Period: August, 1985 to
August, 1986

Primary Responsibilities: Law clerk to Justice Fred Blanche and Justice Luther Cole

EDUCATION, LICENSES AND CERTIFICATIONS

Degrees

Doctorate in Business Administration
(February, 2007)

Grenoble Ecole de Management (AACSB and EQUIS accredited)
Grenoble, France
Dissertation Title: Intellectual Capital Disclosure
Practices of U.S. High Technology Companies and Their
Relationship to Performance and Valuation Metrics

Juris Doctorate
(May, 1985)

Paul M. Hebert Law Center
Louisiana State University
Baton Rouge, Louisiana
Class Rank: 7/166 (Top 5% of class)

Bachelor of Science
(December, 1981)

University of Southwestern Louisiana
(now University of Louisiana at Lafayette)
Lafayette, Louisiana
Major: Accounting
GPA: 3.91 (Valedictorian)

Additional 18 graduate level credit hours earned in accounting (each course 3 hours):

- ACG7889, Positive Theory Research in Accounting, Florida International University
- ACG786, Empirical Research Methodology and Paradigms in Accounting, Florida International University
- ACG6465, Accounting for E-Commerce, Florida Atlantic University
- ACC630, Fund Accounting, State University of New York, Institute of Technology at Utica/Rome
- ACC611, Advanced Income Tax Research, State University of New York, Institute of Technology at Utica/Rome
- ACC585, Financial Reporting/Analysis, State University of New York, Institute of Technology at Utica/Rome

*SACS accredited to teach courses in taxation and selected courses in accounting.

Licenses and Certifications

Certified Public Accountant

State of Louisiana	1982 to present
State of Florida	May 2009 to May 2014

Attorney at Law

State of Louisiana	1986 to present
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Board Certified Tax Attorney

Louisiana State Bar Association	1991 – 2007
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PUBLICATIONS, PRESENTATIONS AND CONFERENCES

Peer-Reviewed Journal Articles

62. Sawyers, R. and Sonnier, B.M. (2021). The Applicability of P.L. 86-272 to Activities Conducted via the Internet. *Journal of State Taxation*, 39(3), 39-44.
61. Sonnier, B.M. and Nichols, N. (2021). Market Based Sourcing for Apportioning Service Revenue: Place Used, Place Received, and Derived from Customers Methods, *Journal of Taxation*, 134(3), 15-26. Republished in *Journal of Multistate Taxation and Incentives*, 31(2), 4-19 (lead article).
60. Sonnier, B.M. and Nichols, N. (2021). Market-Based Sourcing for Services: Background, Place of Performance and Delivery Methods. *Journal of Taxation*, 134(3), 5-14 (lead article). Republished in *Journal of Multistate Taxation and Incentives*, 31(1), 4-19 (lead article).
59. Sawyers, R. and Sonnier, B.M. (2020). First Amendment Restrictions on Taxation. *Journal of State Taxation*, 39(1), 39-45.
58. Nichols, N., Scott, I., and Sonnier, B.M. (2020). Rental Real Estate Activities After Rev. Proc. 2019-38. *Real Estate Taxation*, 47(2), 26-33.
57. Sawyers, R. and Sonnier, B.M. (2019). Agency Nexus and State Taxation of Trusts. *Journal of State Taxation*, 37(4), 33-38.
56. Sonnier, B.M. (2019). Beware of Successor Liability in Asset Deals. *Journal of State Taxation*, 36(3), 21-28.
55. Sonnier, B.M. and Sawyers, R. (2019). Is it a Tax or a Fee? *Journal of Taxation*, 130(4), 31-40.
54. Nichols, N., Scott, I., and Sonnier, B.M. (2018). Non-Safe Harbor Reverse Like-Kind Exchanges After the IRS' Nonacquiescence in *Bartell*. *Real Estate Taxation*, 45(3), 4-14.
53. Sonnier, B.M. and Nichols, N. (2018). An Analysis of Recent Cases Applying *Wynne*'s Internal Consistency Test. *Journal of Taxation*, 128(6), 25-32.
52. Sonnier, B.M. and Nichols, N. (2018). Taxation of OTCs for Hotel Occupancy Taxes: Lessons in Statutory Construction. *Taxes – The Tax Magazine*, 96(4), 27-36.
51. Sonnier, B. M., Scott, I., and Nichols, N. (2017). The College Condo: To Buy or to Rent, That is the Question. *Real Estate Taxation*, 44(4), 171-179.
50. Nichols, N. and Sonnier, B.M. (March 6, 2017). Regulation Crowdfunding and Investor Taxation. *Tax Notes*, 154, 1237 - 1249.

49. Nichols, N. and Sonnier B. M. (2016). The Consequences of *Wynne* and a Proposed Congressional Response. *ATA Journal of Legal Tax Research*, 14(2), 1-25
48. Sonnier, B.M. and Colon, R. (2016). The Apportionment of Income from Licensing of Intangibles Under MTC's Proposed Market-Based Sourcing Regulations. *Journal of State Taxation*, 35(1), 23-28, 47-48.
47. Sonnier, B.M. and Colon, R. (2016). The Shift Towards Market-Based Sourcing for Multistate Apportionment of Income from Services. *Journal of State Taxation*, 34(3), 21-30.
46. Sonnier, B.M., Lassar, W.M., and Greene, E. (2016). An Examination of the Impact of an Evidentiary Privilege Protecting Corporate Whistleblowers on Intention to Report Wrongdoing. *Journal of Accounting, Ethics and Public Policy*, 17(2), 287-331.
45. Colon, R. and Sonnier, B.M. (2015). Multistate Taxation of Interest Earned on Excess Working Capital. *Taxes – The Tax Magazine*, 93(12), 57-70.
44. Sonnier, B. M. and Nichols, N. (2015). Progressivity and Revenue Neutrality under the Progressive Consumption Tax Act of 2014. *Tax Notes*, 148(10), 1095-1113.
43. Sonnier, B. M. and Nichols, N. (2015). The Progressive Consumption Tax's Impact on Low-Income Taxpayers. *Tax Notes*, 148(4), 431-446.
42. Sonnier, B.M. and Colon, R. (2015). A Primer on Domicile and Statutory Residence for Income Tax Purposes. *Journal of State Taxation*, 33(3), 23-34.
41. Sonnier, B.M., Lassar, W., and Lassar, S. (2015). The Influence of Source Credibility and Attribution of Blame on Juror Evaluation of Liability of Industry Specialist Auditors. *Journal of Forensic and Investigative Accounting*, 7(1), 1-37.
40. Sonnier, B. M. (2014). How to Preserve Predevelopment Appreciation of Real Estate. *Real Estate Taxation*, 42(1), 19-29.
39. Sonnier, B.M. and Claiborne, M.C. (2014). Click-Through Nexus and Affiliate Nexus Cases Subject of Recent State High Court Rulings. *Taxes – The Tax Magazine*, 92(4), 59-68.
38. Everett, J.O., Hennig, C., Raabe, W.A., and Sonnier, B. M. (2014). How Effective Planning Can Increase the Tax Benefits of Corporate NOLs. *Journal of Taxation*, 120(2), 64-71.
37. Sonnier, B.M. and Hennig, C. (2013). *Wells Fargo*: Protecting Tax Accrual Workpapers in the Post-FIN 48 Era. *Taxes – The Tax Magazine*, 91(11), 63-72.
36. Everett, J.O., Hennig, C., Raabe, W.A., and Sonnier, B. M. (2013). Tax Planning Opportunities for Individual Net Operating Losses. *Journal of Taxation*, 119(3), 108-119. (lead article)
35. Hennig, C., Sonnier, B. M., Everett, J. O., and Raabe, W. A. (2013). S Corporation Taxation: Level the Playing Field. *Tax Notes*, 139, 435-442. (cited in report by the staff of the U.S. Senate Finance Committee entitled "Types of Income and Business Entities, Senate Finance Committee Tax Reform Options for Discussion" dated June 6, 2013 available at <http://www.finance.senate.gov/issue/?id=0fb586fb-ba29-46ea-a194-df488e41b1bd>)

34. Sonnier, B.M. and Hennig, C. (2013). *Salem Financial: Work-Product Privilege Waived in Defending Against Tax Penalty*. *Taxes – The Tax Magazine*, 91(1), 29-34.
33. Sonnier, B.M. (2013). The Effects of Wrongdoer Motivation and Internal Versus External Reporting Channel on Intention to Report Fraud. *Journal of Forensic and Investigative Accounting*, 5(2), 77-113.
32. Sonnier, B.M., and Lassar, W. (2013). An Empirical Evaluation of Graham's Model of Principle Organizational Dissent in the Whistleblower Context Post-Sox. *Journal of Forensic and Investigative Accounting*, 5(2), 132-174.
31. Sonnier, B. M., Hennig, C., Everett, J. O., and Raabe, W. A. (2012). Reporting of Book-Tax Differences for Financial and Tax Purposes: A Case Study. *Journal of Accounting Education*, 30(1), 58-79.
30. Sonnier, B. M. and Lassar, S. (Nov/Dec. 2012). State Taxation of Remote and Internet Sales: Congressional Options on the Table. *Journal of State Taxation*, 31(1), 19-26.
29. Sonnier, B.M. (2012). Circular 230: Section 10.21 and SSTS No. 6: Standards Relating to Taxpayer Errors and Omissions. *The Tax Adviser*, 43(8), 544-546.
28. Sonnier, B. M. (2012). Informal Marketing Relationship Creates Substantial Nexus for Sales/Use Tax Purposes. *Journal of State Taxation*, 30(5), 30-34.
27. Sonnier, B.M. (2012). Circular 230: Its Day-to-Day Impact on Tax Practices. *The Tax Adviser*, 43(2), 130-132.
26. Sonnier, B.M., Lassar, S., and Lassar, W. (2012). An Examination of the Influence of Audit Firm Size and Industry Specialization on Juror Evaluation of Liability. *Journal of Forensic and Investigative Accounting*, 4(1), 39-83.
25. Hennig, C., Schnee, E.J., and Sonnier, B.M. (2011). Managing New Schedule M-3 Disclosures. *The Tax Adviser*, 42(12), 818-827.
24. Sonnier, B.M. and Tarangelo, T. (2011). The Federal Tax Lien: Recent Developments During Bad Economic Times. *Taxes – The Tax Magazine*, 89(11), 43-48.
23. Sonnier, B.M. (2011). Establishing and Protecting Privilege for Communications and Work Product of Outside Consultants. *Journal of Taxation*, 114(6), 360-364.
22. Sonnier, B. M., and Hennig, C. (2011). Schedule UTP: IRS Mandates Disclosure of Uncertain Tax Positions. *The Tax Adviser*, 42(5), 334-343.
21. Sonnier, B. M. (2010) Colorado's Notice and Reporting Regime Faces Constitutional Challenge: Implementation Put on Hold by Federal Court. *Journal of State Taxation*, 29(3), 31-33, 72-73
20. Sonnier, B.M. (2010). Utopia Home Health, Inc.: A Case Study on C Corporation Taxation from Cradle to Grave. *Issues in Accounting Education*, 25(4), 755-774.

19. Sonnier, B.M., Hennig, C. & Lassar, S. (2010). Protecting Work Product in IRS Disclosures and During the Audit After *Deloitte*. *Taxes – The Tax Magazine*, 88(12), 23-32.
18. Sonnier, B. M. (2010). States Continue Push to Tax Internet Sales. *Journal of Corporate Accounting and Finance*, 22(1), 49-54.
17. Sonnier, B. M. (2010) An Analysis of Colorado’s Notice and Reporting Requirements for Internet and Remote Retailers. *Journal of State Taxation*, 28(16), 23-28, 58.
16. Sonnier, B. (2010). IRS Victory Jeopardizes Workpaper Confidentiality. *Journal of Corporate Accounting and Finance*, 21(4), 43-51.
15. Sonnier, B. (2010). The Impact of *Textron* on State and Local Tax Administration and Practice. *Journal of State Taxation*, 28(3), 39-42 and 58-60.
14. Everett, J., Hennig, C., Lassar, S., and Sonnier, B. (2010). The Reversal of *Textron*: Anatomy of a Bad Decision. *Taxes – The Tax Magazine*, 88(2), 85-96.
13. Sonnier, B.M. and Lassar, S. (2010). Tax Court Allows Valuation Discount for Membership Interest in Disregarded Entity. *Journal of Taxation*, 112(1), 45-52.
12. Sonnier, B. M., Carson, K. D., and Carson, P. P. (2009). An Examination of the Impact of Firm Size and Age on Managerial Disclosure of Intellectual Capital by High-Tech Companies. *Journal of Business Strategies*, 26(2), 167-190.
11. Sonnier, B. M. (2009). The Amazon Law: Will You Pay Web Sales Tax? *Journal of Corporate Accounting and Finance*, 21(1), 41-46.
10. Lassar, S. and Sonnier, B. M. (2009). Warning: Offshore Payments Watched More Closely. *Journal of Corporate Accounting and Finance*, 20(6), 47-53
9. Sonnier, B. M. and Lassar, S. (2009). The Estate of Jelke Built-in Gain Valuation Discount Method: Proceed With Caution. *Taxes – The Tax Magazine*, 87(2), 81-87. Reprinted in CCH Financial and Estate Planning, Report No. 351, ¶33,251 (March, 2009).
8. Sonnier, B. M. (2009). Taxation and the First Amendment Collide in Kentucky: Bellsouth Telecommunications, Inc., et al. vs. John Farris, et al. *Journal of State Taxation*, 27(1) 25-28.
7. Sonnier, B. M. and Lassar, S. (2009). Can the Attorney-Client and Work Product Privileges Survive the Annual Audit? *Journal of Corporate Accounting and Finance*, 20(4), 9-16.
6. Sonnier, B. M. (2008). Intellectual Capital Disclosure: High Tech versus Traditional Sector Companies. *Journal of Intellectual Capital*, 9(4), 705-722.
5. Sonnier, B. M. and Lassar, S. (2008). Florida Adds Portability to its Save Our Homes Tax Relief Measure and Inflation Protection for Non-Homestead Real Property. *Journal of State Taxation*, (26)6, 23-28 and 45-46.
4. Sonnier, B. M. (2008). An Analysis of Recent Changes to the Louisiana Tax Code. *Journal of State Taxation*, (26)4, 49-54.

3. Sonnier, B. M., Hennig, C., and Lassar, S. (2008). Tax Accrual Workpapers and the Work Product Doctrine After *Textron*. *Taxes – The Tax Magazine*, 86(4), 53-62.
2. Sonnier, B. M., Carson, K. D., and Carson, P. P. (2008). Intellectual Capital Disclosure by Traditional U.S. Companies: A Longitudinal Assessment. *Journal of Accounting & Organizational Change*, 4(1), 67-80.
1. Sonnier, B. M., Carson, K. D., and Carson, P. P. (2007). Accounting for Intellectual Capital: The Relationship Between Profitability and Disclosure. *Journal of Applied Management & Entrepreneurship*, 12(2), 3-14.

SALT Block Columns

39. Sawyers, R. and Sonnier, B. M. (March, 2021). *The “Purchase for Resale” Exemption and Lease Transactions*. *Taxes – The Tax Magazine*, 99(7), 31-33.
38. Sonnier, B. M. and Sawyers, R. (May, 2021). Recent SALT Decisions: Notice of Tax Sales and Sales Price of Goods. *Taxes – The Tax Magazine*, 99(5), 23-26, 54.
37. Sawyers, R. and Sonnier, B. M. (March, 2021). P.L. 86-272 “Cookies” and Nexus via Activities Conducted Through the Internet. *Taxes – The Tax Magazine*, 99(3), 31-34.
36. Sonnier, B. M. and Sawyers, R. (January, 2021). State Supreme Court Decisions Address Sourcing of Proceeds from Sale of Intangible Assets. *Taxes – The Tax Magazine*, 99(1), 31-35.
35. Sawyers, R. and Sonnier, B. M. (November, 2020). Recent Court Decisions Cast Doubt on the Use of the Rushmore Method to Value Hotel Property. *Taxes – The Tax Magazine*, 98(11), 25-28.
34. Sonnier, B. M. and Sawyers, R. (September, 2020). The First Amendment and Taxation of Billboards. *Taxes – The Tax Magazine*, 98(9), 27-30.
33. Sawyers, R. and Sonnier, B. M. (July, 2020). A Look at Recent Income Sourcing Decisions of the California Office of Tax Appeals. *Taxes – The Tax Magazine*, 98(7), 25-28.
32. Sonnier, B. M. and Sawyers, R. (May, 2020). Recent SALT State Court Decisions. *Taxes – The Tax Magazine*, 98(5), 23-27.
31. Sawyers, R. and Sonnier, B. M. (March, 2020). The Complexities of Applying the “Temporary” Provisions of P.L. 86-272 Sixty Years Later. *Taxes – The Tax Magazine*, 98(3), 29-32.
30. Sonnier, B. M. and Sawyers, R. (January, 2020). Recent SALT State Court Decisions. *Taxes – The Tax Magazine*, 98(1), 23-27.

29. Sawyers, R. and Sonnier, B. M. (September, 2019). State Taxation of Trusts: Implications of the *Kaestner* Decision. *Taxes – The Tax Magazine*, 97(9), 35-40, 56.
28. Sonnier, B. M. and Sawyers, R. (July, 2019). A Duo of Recent State Supreme Court Decisions Applying Dormant Commerce Clause Limitations. *Taxes – The Tax Magazine*, 97(7), 27-32, 48.
27. Sawyers, R. and Sonnier, B. M. (May, 2019). State Taxation of Trusts: The Next Nexus Battleground. *Taxes – The Tax Magazine*, 97(5), 27-30.
26. Sonnier, B. M. and Sawyers, R. (March, 2019). Recent Property Tax Exemption Decisions for Charitable and Public Use Property. *Taxes – The Tax Magazine*, 97(3), 41-46.
25. Sawyers, R. and Sonnier, B. M. (January, 2019). *Wayfair* and Its Implications for State Income Taxes. *Taxes – The Tax Magazine*, 97(1), 15-22.
24. Sonnier, B. M. (November, 2018). *Wayfair* and the Path Forward. *Taxes – The Tax Magazine*, 96(11), 29-32.
23. Sonnier, B. M. (September, 2018). Recent Decisions on Commerce Clause Limitations on State Taxation. *Taxes – The Tax Magazine*, 96(9), 39-44.
22. Sonnier, B. M. (July, 2018). A Review of Recent Decisions Denying Property Tax Exemption for Charitable Use. *Taxes – The Tax Magazine*, 96(7), 25-30.
21. Sonnier, B. M. (May, 2018). A Trio of Recent Nebraska Supreme Court SALT Decisions. *Taxes – The Tax Magazine*, 96(5), 35-39.
20. Sonnier, B. M. (January, 2018). Uniformity in Pennsylvania. *Taxes – The Tax Magazine*, 96(1), 29-32, 58-59.
19. Sonnier, B. M. (November, 2017). Standing to Challenge State and Local Taxes: A Tale of Three States. *Taxes – The Tax Magazine*, 95(11), 27-30.
18. Sonnier, B. M. (September, 2017). The Yakama Indian Nation’s Right to Travel and State Taxation. *Taxes – The Tax Magazine*, 95(9), 19-22, 43-44.
17. Sonnier, B. M. (July, 2017). Corporate Officer Liability for Trust Fund Taxes: Examples of Selected States. *Taxes – The Tax Magazine*, 95(7), 25-30.
16. Sonnier, B. M. (May, 2017). A Jambalaya of State Supreme Court Decisions. *Taxes – The Tax Magazine*, 95(5), 19-22, 58-59.
15. Sonnier, B. M. (March, 2017). State Supreme Courts Rule on Dormant Commerce Clause Challenges to State Taxes. *Taxes – The Tax Magazine*, 95(3), 45-49.
14. Sonnier, B. M. (January, 2017). Property Tax Exemptions for Residential Renewable Energy Equipment and Systems. *Taxes – The Tax Magazine*, 95(1), 29-33.
13. Sonnier, B. M. (November, 2016). When Politics and Religion Mix: The Property Tax Exemption for Religious Use Property. *Taxes – The Tax Magazine*, 94(11), 21-24, 65-66.

12. Sonnier, B. M. (September, 2016). Ohio's Property Tax Exemption for Charitable Use Property. *Taxes – The Tax Magazine*, 94(9), 23-26.
11. Sonnier, B. M. (July, 2016). Property Tax Exemptions for University Property. *Taxes – The Tax Magazine*, 94(7), 17-20, 43-44.
10. Sonnier, B. M. (May, 2016). Colorado's Notice and Reporting Regime Upheld by 10th U.S. Circuit Court of Appeals: The Beginning of the End of Quill? *Taxes – The Tax Magazine*, 94(5), 31-34.
9. Sonnier, B. M. (March, 2016). SALT in the Gumbo. *Taxes – The Tax Magazine*, 94(3), 31-35.
8. Sonnier, B. M. (January, 2016). Sourcing of Services for State Income Tax Purposes: The Michigan Approach. *Taxes – The Tax Magazine*, 94(1), 23-26, 48-49.
7. Sonnier, B. M. (November, 2015). Manufacturing Exemptions for Sales Tax Purposes: Missouri Provides a Case Study. *Taxes – The Tax Magazine*, 93(11), 23-26.
6. Sonnier, B. M. (September, 2015). The Remote Transactions Parity Act of 2015: Another Stab at State Taxation of Remote and Internet Sales. *Taxes – The Tax Magazine*, 93(9), 37-40.
5. Sonnier, B. M. (July, 2015). The Apportionment of Income of Professional Athletes. *Taxes – The Tax Magazine*, 93(7), 33-36.
4. Sonnier, B. M. (May, 2015). Update on U.S. Supreme Court SALT Decisions: Two Down, One to Go. *Taxes – The Tax Magazine*, 93(5), 39-44.
3. Sonnier, B. M. (March, 2015). Domicile: The Foundation of State Individual Taxation. *Taxes – The Tax Magazine*, 93(3), 27-31.
2. Sonnier, B. M. (January, 2015). The Taxation of Stored Natural Gas: Permitted Under the Dormant Commerce Clause? *Taxes – The Tax Magazine*, 93(1), 25-29.
1. Sonnier, B. M. (November, 2014). U.S. Supreme Court SALT Decisions on the Horizon. *Taxes – The Tax Magazine*, 92(11), 35-38.

Law Review Article

Sonnier, B. M. (2009). Accounting for Well Costs and Well Cost Adjustments in Louisiana. *Loyola Law Review*, 55(1), 79-124.

Presentations

Sonnier, B.M and Nichols, N. (February, 2021). The Shift to Market Based Sourcing for Apportioning Service Revenue: Public Interest Implications. **2021 ATA Midyear Conference**, American Accounting Association.

Sonnier, B.M. and Sawyers, R. (June, 2019). Influence of Equity Perceptions and Heuristics in Juror Determinations of Hobby vs. Trade or Business Tax Cases. **11th Annual Behavioral Tax Symposium, George Mason University, Washington, D.C.**

Sonnier, B.M, Burton, H., and Sawyers, R. (February, 2019). The Legal Tax Research Process. **2019 ATA Midyear Conference, American Accounting Association, Washington, D.C.**

Colon, R., Sonnier, B. M., and Lynch, H. (February, 2016). Towards a Broader View of Recoverable Damages under Section 806 of the Sarbanes-Oxley Act. **2016 Forensic Accounting Research Conference, American Accounting Association, Charlotte, North Carolina.**

Nichols, N., and Sonnier, B. M. (February, 2016). The Consequences of *Wynne* and a Proposed Congressional Response. American Taxation Association Mid-Year Meeting and JATA Conference, Orlando, Florida.

Sonnier, B. M. (August, 2015). Making Tax Return Assignments a Real World Experience. 2015 American Accounting Association Annual Meeting, Conference of Teaching and Learning, Chicago, Illinois.

Sonnier, B. M., Lassar, W., Lassar, S., and Greene, E. (March, 2014). The Influence of Source Credibility and Attribution of Blame on Juror Evaluation of Liability of Industry Specialist Auditors. Forensic and Investigative Accounting Section Midyear Research Conference, American Accounting Association, San Antonio, Texas.

Sonnier, B. M., Lassar, W., and Greene, E. (March, 2014). An Examination of the Impact of an Evidentiary Privilege Protecting Corporate Whistleblowers on Intention to Report Wrongdoing. Forensic and Investigative Accounting Section Midyear Research Conference, American Accounting Association, San Antonio, Texas.

Sonnier, B. M. (October, 2011). The Effects of Wrongdoer Motivation and Internal Versus External Reporting Channel on Intention to Report Fraud. Northeast Region AAA Section Meeting, White Plains, New York.

Sonnier, B. M., Lassar, S., and Lassar, W. (March, 2011). An Examination of the Influence of Audit Firm Size and Industry Specialization on Juror Evaluation of Liability. Forensic and Investigative Accounting Section Research Conference, Baton Rouge, Louisiana.

Hennig, C., Samelson, D., and Sonnier, B. M. (August, 2008). The Tax Dilemma: The Impact of Reportable Transactions on the Taxpayer and the Tax Return Preparer. American Accounting Association Annual Conference, New York, New York.

Hennig, C., Samelson, D., and Sonnier, B. M. (August, 2008). The Tax Dilemma: The Impact of Reportable Transactions on the Taxpayer and the Tax Return Preparer. American Taxation Association Mid-Year Meeting and JATA Conference, Nashville, Tennessee.

SERVICE

University of Colorado Colorado Springs:

- UCCS Strategic Plan – Public Private Partnership Committee, Fall 2019 to present
- University Budget Advisory Committee, Fall, 2016 to present

- Primary Unit Promotion and Tenure Committee, Fall, 2014 to present
- Accounting Honor Society, led effort to organize in Spring, 2013 and serving as Faculty Advisor since inception of organization
- Member, Search and Screen Committee, Dean position, College of Business, Fall 2019
- Member, Search and Screen Committee, Finance tenure-track faculty positions (2), Fall 2019
- Chairperson, FCQ Annual Teaching Evaluation Committee - 2019, Spring 2019
- Member, Search and Screen Committee, Accounting instructor faculty position, Summer 2018
- Chairperson, Search and Screen Committee, Business Law instructor faculty position, Spring 2018
- Chairperson, Search and Screen Committee, Assistant Accounting faculty position, Fall 2017
- Associate Dean Search Committee, College of Business, Fall, 2016
- Library Advisory Committee, Fall, 2012 to Spring, 2016
- Grad Operations Committee and Graduate Committee, 2013-2014 Academic Year
- Interim Department Chair, Accounting and Finance, Fall, 2013
- Department Chair, Accounting and Finance, Spring, 2014 to present
- College of Business Strategy Team / Executive Committee, Fall, 2013 to present

Florida International University, Miami, Florida:

- Director, Executive Masters of Taxation Program, August, 2010 to May, 2012
- Faculty Senate Library Committee, College of Business Representative, August, 2011 to May, 2012
- Graduate Curriculum Review Committee, School of Accounting, Chairman, 2010-2011 academic year
- Search and Screen Committee, School of Accounting, 2008-2009 and 2011-2012 academic years
- Non-tenure Track Promotion Committee, School of Accounting, 2010-2011 academic year
- Undergraduate Curriculum Committee, School of Accounting, 2007-2008, 2008-2009, and 2009-2010 academic years
- PWC x-Tax Team, Faculty Advisor, 2007-2008, 2008-2009, 2009-2010, 2010-2011, and 2011-2012 academic years

University of Louisiana – Lafayette, Lafayette, Louisiana:

- Faculty Senate, College of Business Senator, Adjunct faculty representative, 2007-2008 academic year

Service to Academia:

- The ATA Journal of Legal Tax Research, Senior Editor, June 1, 2018 to present
- The ATA Journal of Legal Tax Research, ad-hoc reviewer, 2010 - 2018
- American Taxation Association:
 - Annual Meeting Planning Committee, 2019 meeting
 - Publications Committee, July 2018 to Present
 - Secretary, August, 2016 – July, 2018
 - Board of Trustees, August, August, 2014 to July, 2016, July 2018 to Present

- Legal Research Committee, Chairperson, 2011-2012, 2014-2015 and 2017-2018 academic years
- Legal Research Committee, member, 2008-2009, 2009-2010, 2012-2013, and 2016-2017 academic years
- Midyear Teaching Conference Committee, 2014-015 academic year
- ATA/Deloitte Teaching Innovation Committee, member, 2012-2013 academic year
- Tax Policy - C Corporation Taxation Subcommittee, member, 2010-2011 academic year
- 2010 American Taxation Association Midyear Meeting, Reviewer
- 2009 American Taxation Association Midyear Meeting, Reviewer and Discussant
- Forensic and Investigative Accounting Section, American Accounting Association:
 - Member, Section, 2007 to 2015
 - Litigation Support Committee, 2013-2014
 - Reviewer, 2014 Midyear Research Conference
- Teaching, Learning and Curriculum Committee, American Accounting Association, 2007-2012
- Journal of State Taxation, 2010 to present, Editorial Advisory Board
- Journal of Real Estate Taxation, April, 2018 to present, Editorial Advisory Board
- Journal of Forensic and Investigative Accounting, 2011 to present, Editorial Advisory Board and ad-hoc reviewer

Service to the Profession:

- AICPA Tax Practice Responsibilities Committee, 2010 to 2013
- Colorado Society of Certified Public Accountants:
 - Member, 2012 to 2015 and 2017 to present
 - Careers in Accounting Committee, 2013 and 2014
- Florida Institute of Certified Public Accountants:
 - Member, 2009 to 2013
 - Federal Taxation Committee, 2011-2012
 - State Legislative Policy Committee, 2011-2012
 - Estate and Financial Planning Committee, 2011-2012
- Society of Louisiana Certified Public Accountants:
 - Member, 1982 to present
 - Accounting Education Issues Committee, 2010 to 2014
 - Federal Taxation Committee, 2011-2012
- Louisiana Bar Association, Member, 1985 to present
- Louisiana State Bar Association, Tax Specialization Advisory Commission, 1994 to 1997.

Service to the Business Community and the public:

- Liberty High School, Colorado Springs, CO, Volunteer Debate Coach, August 2019 to present
- Pikes Peak Community College, Accounting Department Advisory Board, 2014 to present
- State Library of Louisiana, Board of Commissioners, 2006 to July 31, 2007

- Lafayette Public Library, Lafayette, Louisiana, Board of Control, 1993 to 2003, President, 1996 and 2002.
- Lafayette Public Library, Lafayette, Louisiana, Building Committee, Chairperson, 2002 to July 31, 2007.
- University of Louisiana – Lafayette, Lafayette, Louisiana, Professional Advisors Board, Board Member, 1996 to 2002.
- Acadiana C.A.R.E.S., Inc., Lafayette, Louisiana, Board of Directors Member and President, 1994 to 1997
- Leadership Lafayette, Lafayette, Louisiana, Board of Trustees, 1998 to 2001.
- Evangeline Economic Development District, Louisiana, Board of Directors, 1991 to 1993.
- Lafayette Habitat for Humanity, Lafayette, Louisiana, Board of Directors and Treasurer, 1992 to 1994.
- Lafayette Teen Court, Board of Directors and Treasurer, 1990 to 1992.

AWARDS AND PROFESSIONAL ORGANIZATIONS

Recognitions - Civic:

- Distinguished Citizen Award, Lafayette Consolidated Government, Lafayette, Louisiana, 2006
- Library Service Award, Lafayette Public Library, Lafayette, Louisiana, 2005

Recognitions - Academic:

- College of Business Intellectual Contributions Award, University of Colorado Colorado Springs, 2015 and 2016.
- College of Business Dean's Recognition Award, University of Colorado Colorado Springs, 2014. (For development and leadership for Masters of Accounting program)
- College of Business Outstanding Faculty Award, University of Colorado Colorado Springs, 2013.
- Dean's Recognition Award, University of Colorado Colorado Springs, 2012. (For working with state of Colorado new licensing requirements for CPAs)
- Outstanding Professor Award, Masters of Accounting Program, Florida International University, August, 2010
- Outstanding Professor Award, Masters of Accounting Program, Florida International University, November, 2011

Professional Organizations:

- Society of Louisiana Certified Public Accountants, 1982 to present
- Louisiana State Bar Association, 1985 to present
- American Accounting Association, 2007 to present
- American Taxation Association, 2007 to present
- American Institute of Certified Public Accountants, 2007 to 2014
- Colorado Society of Certified Public Accountants, 2012 to 2019