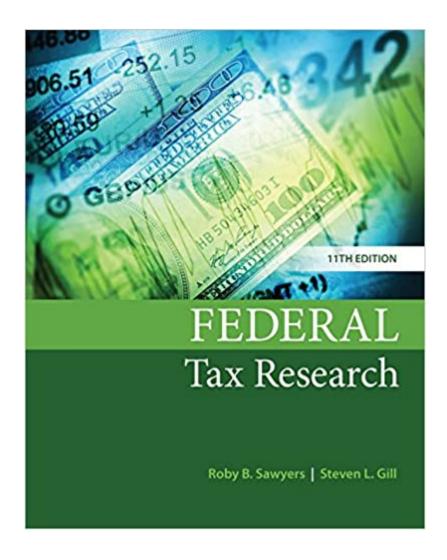


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# **Federal Tax Research**





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Dr. Roby Sawyers, Ph.D., CPA, CMA, is a professor in the Department of Accounting at North Carolina State University. He earned his undergraduate accounting degree from the University of North Carolina at Chapel Hill, his masters from the University of South Florida, and his Ph.D. from Arizona State University. Dr. Sawyers has taught a variety of undergraduate and graduate tax courses at both NC State and UNC-Chapel Hill and has served as a visiting professor in the International Management Program at the Catholic University in Lille, France, and the Vienna School of Economics and Business (Wirtschaftsuniversitat Wien). He has taught continuing

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