

TYLER J. BOWLES

Professor
Department of Economics and Finance
Utah State University
3565 Old Main Hill
Logan, UT 84322-3565
Phone: (435) 797-2378

Education

- 2015 Graduate Certificate – Rehabilitation Counseling, Utah State University, Logan, Utah
1991 Ph.D. – Economics, University of North Carolina-Chapel Hill
Areas of Concentration: Econometrics and International Economics
Dissertation Title: The Impacts of Monetary Factors on Commodity Prices and Stocks
1986 M.S. – Economics, Utah State University, Logan, Utah
Thesis Title: Trade Liberalization: The Impact on Utah’s Dairy and Meat Industries
1984 B.S. – Economics, Utah State University, Logan, Utah
1980 Dairy Herdsmen Certificate, Utah State University, Logan, Utah

Licenses/Certifications

Graduate Certificate – Rehabilitation Counseling
Certified Public Accountant

Honors and Awards

USU, College of Business, Faculty Advisor of the Year (2004/2005)
USU College of Agriculture, Teacher of the Year (2001/2002)
USU Department of Economics, Teacher of the Year (2001/2002)
USU College of Business, Advisor of the Year (2000/2001)
USU Presidential Leadership Council, Professor of the Year (1999/2000)
USU College of Agriculture, Advisor of the Year (1999/2000)
USU College of Business, Advisor of the Year (1998/1999)
USU Department of Economics, Teacher of the Year (1996/97)
USU Mortar Board Professor Award (1996/97)
USU College of Agriculture, Teacher of the Year (1996/97)
USU College of Agriculture, Faculty of the Quarter (Winter 1996)
Graduated cum laude, Phi Kappa Phi, National Dean’s List. Received an Elijah Watt Sells Award for scores on CPA Exam (scored in the top 0.20 percent out of 66,900 candidates).

Professional Experience

- 2007-Present Professor, Department of Economics and Finance, Utah State University.
2008-2015 Head, Department of Economics and Finance, Utah State University.
1994-Present Private consulting, litigation support.
2002-2007 Associate Professor, Economics Department, Utah State University.
1994-2006 Owner/operator of irrigated farm and cattle operation in Southeast Idaho.
2000-2002 Assistant Professor, Economics Department, Utah State University.

- 1999-2000 Senior Lecturer, Economic Department, Utah State University.
- 1994-1998 Lecturer, Economics Department, Utah State University—teach introductory macroeconomics, international economics, and upper division courses agricultural economics.
- 1992-1994 Adjunct Professor of Economics and Finance, University of Wyoming—intermediate microeconomics and financial markets and institutions.
- 1991-1994 Economist and Accountant, Porter, Muirhead, Cornia, Howard, CPAs—corporate, individual, partnership, estate and trust tax compliance; audits of government entities; compilation and review of small business financial statements; estimation of damages in personal injury, wrongful death, wrongful discharge, discrimination, and lost profit cases.
- 1989-1994 Economics Instructor, Casper College and University of Wyoming-Casper College—principles of macroeconomics, principles of microeconomics, money and banking, and introductory accounting; advised students and participated in various faculty committees.
- 1986-1989 Research Assistant, University of North Carolina at Chapel Hill.
- 1985-1986 Research Assistant, Utah State University.

Memberships

American Institute of Certified Public Accountants
 American Academy of Economic and Financial Experts
 National Association of Forensic Economists, Past Board Member

Publications in Refereed Journals

- Bowles, Tyler J. “Update to Assessing Economic Damages in Personal Injury and Wrongful Death Litigation: The State of Utah.” *Journal of Forensic Economics* 26(2, December 2016):229-234.
- Bowles, Tyler J. “Update to Assessing Economic Damages in Personal Injury and Wrongful Death Litigation: The State of Idaho.” *Journal of Forensic Economics* 26(2, December 2016):223-228.
- Robertson, Daniel, and Tyler J. Bowles. “The Economics of Geographical Ward Boundaries in the LDS Church,” *The Journal of the Utah Academy of Sciences, Arts, and Letters*, 87 (2010) (Published 2011).
- Zhou, L., B. Biswas, T. Bowles, and P. Saunders. “Impact of Globalization on Income Distribution Inequality in 60 Countries,” *Global Economy Journal*, 11(1, March 2011): 1-32.
- Bowles, Tyler J., and Ryan Bosworth. “An Empirical Basis for Allocating Enterprise and Personal Goodwill.” *Business Valuation Review* 29(1, Spring 2010): 4-11.
- Drollette, Sarah and Tyler J. Bowles. “The Effect of Math Tutoring on Academic Success in University-level mathematics and Statistics Courses.” *The Journal of the Utah Academy of Sciences, Arts, and Letters* 85 (2009): 145-57.
- Bowles, Tyler J. “Employment Discrimination: Distinguishing Between Equitable Remedies and Compensatory Damages.” *Journal of Legal Economics* 15(1, August 2008): 11-20.
- Bowles, Tyler J. “Hindsight in Commercial Damages Analysis.” *Journal of Legal Economics* 14(3, March 2008):1-14.
- Bowles, Tyler J. and D. Scott Bosworth. “Online Enrollment and Student Achievement: A Treatment Effects Model.” *Perspectives on Economic Education Research* 5(1, Spring 2009): 15-32.

- Bowles, Tyler J., Adam McCoy, and Scott Bates. "The Effect of Supplemental Instruction on Timely Graduation." *College Student Journal* 42(3, September 2008): 853-59.
- Bowles, Tyler J. "Damages Under Wrongful Death Statutes: The Relevancy of a Claimant's Nation of Residency." *Journal of Legal Economics* 13(3, September 2006):65-74.
- Bowles, Tyler J. and W. Cris Lewis. "Assessing Economic Damages in Personal Injury and Wrongful Death Litigation: The State of Utah." *Journal of Forensic Economics* 18(2 and 3, Fall 2005):227-242. (Published July 2006).
- Bowles, Tyler J. "Illegal Aliens: Damage Claims for Lost Wages." *Journal of Forensic Economics* 17(3, Fall 2004):281-88. (Published December 2005).
- Bowles, Tyler J., W. Cris Lewis and Gary R. Wells. "Assessing Economic Damages in Personal Injury and Wrongful Death Litigation: The State of Idaho." *Journal of Forensic Economics* 17(3, Fall 2004):415-27. (Published December 2005)
- Bowles, Tyler J., and W. Cris Lewis. "Valuing a Small Business: Implications of Different Income Tax Models." *Journal of Legal Economics* 12(3, Winter 2002/03):47-62. (Published January 2005).
- Bowles, Tyler J., and W. Cris Lewis. "Assessing Economic Damages in Personal Injury and Wrongful Death Litigation: The State of Wyoming." *Journal of Forensic Economics* 16(1, Winter, 2003):87-99 (Published July 2004).
- Lewis, W. Cris, Frank Caliendo, and Tyler J. Bowles. "Measuring Public Safety Retirement Plan Wealth: Implications for Assessing Economic Loss." *Journal of Legal Economics* 11(2, Fall 2001):61-80. (Published June 2003)
- Bowles, Tyler J., and Jason Jones. "The Effect of Supplemental Instruction on Retention: A Bivariate Probit Model." *Journal of College Student Retention* 5(4, April 2004).
- Lewis, W. Cris, Frank Caliendo, and Tyler J. Bowles. "Sources of Error in Estimating the Personal Consumption Offset in Retirement." *Journal of Forensic Economics* 15(1, Winter, 2002):45-55 (Published July 2003)
- Bowles, Tyler J., and Jason Jones. "An Analysis of the Effectiveness of Supplemental Instruction: The Problem of Selection Bias and Limited Dependent Variables." *Journal of College Student Retention* 5(2, October 2003)
- Bowles, Tyler J., and Ryan Bosworth. "Scale Economies in Public Education: Evidence from School Level Data." *Journal of Education Finance* 28(2, Fall 2002):285-99.
- Caliendo, Frank, W. Cris Lewis, and Tyler J. Bowles. "A Simplified Approach for Equitable Distribution of an Award in a Wrongful Death Action." *Litigation Economics Review* 6(1, Published September 2003):17-21
- Bowles, Tyler J., and W. Cris Lewis. "Time-Series Properties of Capitalization Rates." *Litigation Economics Review* 5(2, Winter 2001):27-31.
- Lewis, W. Cris, and Tyler J. Bowles. "The Effect of Income Taxes on Optimal Portfolio Selection." *Journal of Wealth Management* 4(2, Fall 2001):29-36.
- Bowles, Tyler J., and W. Cris Lewis. "A Time-Series Analysis of the Medical Care Price Index: Implications for Appraising Economic Losses." *Journal of Forensic Economics* 13(3, Fall 2000):245-54.
- Bowles, Tyler J., and W. Cris Lewis. "Time-Series Properties of Medical Care Net Discount Rates." *Journal of Legal Economics* 10(2):1-12 (published Winter 2002).
- Lewis, W. Cris, Tyler J. Bowles, and Frank Caliendo. "Savings and Investment Options: Lifetime Consumption and Financial Planning." *Journal of Wealth Management* 4(1, Summer 2001):44-54.

- Caliendo, Frank, W. Cris Lewis, and Tyler J. Bowles. "New Findings on Strategic IRA Investing." *Journal of Wealth Management* 3(4, Spring 2001):49-53
- Bowles, Tyler J., and W. Cris Lewis. "Tax Considerations in Valuing Non-Taxable Entities." *Business Valuation Review* 19(4, December 2000):175-85.
- Bowles, Tyler J., and W. Cris Lewis. "Unsettled Issues in Measuring Lost Profits." *Journal of Legal Economics* 9(3):19-32 (published December 2000).
- Lewis, W. Cris, and Tyler J. Bowles. "A Statistical Analysis of Federal Income Tax Rate Stability Over Time and Implications for Valuing Lifetime Earnings." *Journal of Forensic Economics* 12(3, Fall 1999):201-14 (published May 2000).
- Bowles, Tyler J., and W. Cris Lewis. "Prejudgment Interest: Issues and Case Studies." *Litigation Economics Digest* 4(2, Fall 1999):109-18.
- Bowles, Tyler J., and W. Cris Lewis. "The Economics of Ownership Rights in Valuing Minority Interests." *Litigation Economics Digest* 4(1, Spring 1999):31-8.
- Bowles, Tyler J., and W. Cris Lewis. "Tax Returns as the Basis for Lost Profit Appraisals: Possible Adjustments." *Litigation Economics Digest* 2(2, Summer 1997):112-25.
- Lewis, W. Cris, and Tyler J. Bowles. "The Effect of Capital Market Imperfections and Intertemporal Choice on Appraising Retirement Contributions." *Journal of Legal Economics* 6(3, Winter 1996/1997):55-62.
- Lewis, W. Cris, and Tyler J. Bowles. "The Economics of the Litigation Process and the Division of the Settlement Surplus: A Game-Theoretic Approach." *Journal of Legal Economics* 6(3, Winter 1996/1997):1-10.
- Bowles, Tyler J., and W. Cris Lewis. "Taxation of Damage Awards: Current Law and Implications." *Litigation Economics Digest* 2(1, Fall 1996):73-77.
- Lewis, W. Cris, and Tyler J. Bowles. "Alternative Approaches to Tax Adjustments in Appraising Economic Loss." *Journal of Legal Economics* 6(1, Summer 1996):27-38.
- Bowles, Tyler J., and W. Cris Lewis. "A Note on the Credibility of Financial Data Used in Lost Profits Appraisals." *Litigation Economics Digest* 1(2, Spring 1996):51-6.
- Bowles, Tyler J., and W. Cris Lewis. "Estimating Lost Retirement Benefits: Tax Considerations." *Journal of Legal Economics* 5(3, Winter 1996):59-68.
- Bowles, Tyler J. "Wrongful Discharge: The Time Horizon of Future Damages and the Economic Basis for Damages." *Journal of Legal Economics* 4(1, Spring 1994):75-81.
- Bowles, Tyler J. "Employment Litigation: Taxation of Damage Awards." *Journal of Legal Economics* 3(1, March 1993):65-9.
- Bowles, Tyler J. "The Effects of Trade Liberalization on the Dairy and Beef Industries of Utah." *Utah Science* 49(1988):115-20.

Chapters in Books

- Lewis, W. Cris, and Tyler J. Bowles. "A Statistical Analysis of Federal Income Tax Rate Stability Over Time and Implications for Valuing Lifetime Earnings." *Journal of Forensic Economics* 12(3, Fall 1999):201-13 (published May 2000). (Article has been reprinted in *Economic Foundations of Injury and Death Damages*, edited by Roger T. Kaufman (Department of Economics, Smith College), James D. Rodgers (Pennsylvania State University), and Gerald D. Martin (California State University, Fresno, and Mack/Barclay, Inc.), Cheltenham, United Kingdom: Edward Elgar Publishing Ltd, 2005).
- Bowles, Tyler J., and W. Cris Lewis. "Prejudgment Interest: Issues and Case Studies." *Litigation Economics Digest* 4(2, Fall 1999). (Article has been reprinted in *Economic Foundations of Injury and Death Damages*, edited by Roger T. Kaufman (Department of Economics, Smith College), James D. Rodgers (Pennsylvania State University), and Gerald D. Martin (California State University, Fresno, and Mack/Barclay, Inc.), Cheltenham, United Kingdom: Edward Elgar Publishing Ltd, 2005).
- Lewis, W. Cris, and Tyler J. Bowles. "Alternative Approaches to Tax Adjustments in Appraising Economic Loss." *Journal of Legal Economics* (6, Spring/Summer 1996):27-38. (Article has been reprinted in *Economic Foundations of Injury and Death Damages*, edited by Roger T. Kaufman (Department of Economics, Smith College), James D. Rodgers (Pennsylvania State University), and Gerald D. Martin (California State University, Fresno, and Mack/Barclay, Inc.), Cheltenham, United Kingdom: Edward Elgar Publishing Ltd, 2005.)

Other Publications

- Bowles, Tyler J. "Corn Prices Rise on the Heels of Government Ethanol Mandates." *Progressive Dairyman* 22(4, March 2008):15.
- Lewis, Cris W. "Ethanol Production Increases Risk for Dairy Producers." *Progressive Dairyman* 22(1, January 2008):10-11.
- Ward, Ruby and Tyler J. Bowles. "Uncle Sam says purchase new tractor." *Utah Farm Bureau News* 49(11, Dec. 2003/ Jan. 2004).
- Godfrey, E. Bruce, and Tyler Bowles. "Rollercoaster Income and Taxes: Some Options to Consider." *The Progressive Dairyman* (February 2002).
- Bowles, Tyler J., and D. Scott Jackson. "All in the Family." *Western Farmer-Stockman* (April 2001).
- Bowles, Tyler J., and E. Bruce Godfrey. "New Territory." *Western Farmer-Stockman* (Second, March 2001).
- Bowles, Tyler J., and D. Scott Jackson. "Don't Be a Target." *Western Farmer-Stockman* (March 2001).
- Bowles, Tyler J. Book Review: Expert Economic Testimony: Reference Guides for Judges and Attorneys. *Journal of Legal Economics* 9(1, Spring/Summer 1999):81-5 (published September 2000).
- Bowles, Tyler J., and E. Bruce Godfrey. "Taxing Livestock Sales." *Western Farmer-Stockman* 120(10, August 2000):17.
- Bowles, Tyler J., and E. Bruce Godfrey. "Selling the Farm: Be Careful with the Principal Residence Exclusion." *Western Farmer Stockman* (July 2000):34.
- Bowles, Tyler J., and E. Bruce Godfrey. "Self-Employment Taxes: Recent Court Cases and Rulings." *Western Farmer-Stockman* 110(8, June 2000):15.
- Bowles, Tyler J., and E. Bruce Godfrey. "Tax Tip: Consider Income Averaging to Cut Taxes." *Western Farmer-Stockman* 120(7, April 2000):16.

Lewis, W. Cris, and Tyler J. Bowles. *The Effect of Income Taxes on Optimal Portfolio Selection*. ERI Study Paper 99-08, Department of Economics, Utah State University, Logan, Utah, December 1997.

Bowles, Tyler J. "How to Make a Million." *Utah Farmer-Stockman* (December 1997).

Presentations

Bowles, Tyler J. "The Income Inequality Debate." Presented at the Northern Utah Estate Planning Group, Logan, Utah, December 8, 2015.

Bowles, Tyler J. "The Income Inequality Debate." Presented at the Utah State University Income Tax School, St. George, Utah, December 4, 2015.

Bowles, Tyler J. "Economic Insights." Presented at the Northern Utah Estate Planning Group, Logan, Utah, December 8, 2014.

Bowles, Tyler J. "Economic Update." Presented at the Utah State University Income Tax School, St. George, Utah, December 5, 2014.

Bowles, Tyler J. "Economic Update." Presented at the Utah State University Income Tax School, Salt Lake City, Utah, November 21, 2014.

Bowles, Tyler J. "Economic Update." Presented at the Utah State University Income Tax School, St. George, Utah, December 6, 2013.

Bowles, Tyler J. "Economic Update." Presented at the Utah State University Income Tax School, Salt Lake City, Utah, November 22, 2013.

Bowles, Tyler J. "Economic Update." Presented at the Utah State University Income Tax School, St. George, Utah, November 30, 2012.

Bowles, Tyler J. "Economic Update." Presented at the Utah State University Income Tax School, Salt Lake City, Utah, November 16, 2012.

Bowles, Tyler J and T. Boone Bowles "Current Risk Profile in U.S. Agriculture." Presented at the Annual Meetings of the Utah Chapter of the American Society of Farm Managers and Rural Appraisers, Logan, Utah, January 27, 2012.

Bowles, Tyler J. "Economic Update." Presented at the Utah State University Income Tax School, St. George, Utah, December 2, 2011.

Bowles, Tyler J. "Economic Update." Presented at the Utah State University Income Tax School, Salt Lake City, Utah, November 18, 2011.

Bowles, Tyler J and T. Boone Bowles "The U.S. Macroeconomy: The Good, Bad, and Ugly." Presented at the Annual Retreat for High Volume Franchisees of Harris Research (Chem-Dry), Garden City, Utah, September 23, 2011.

Bowles, Austin J., and Tyler J. Bowles. "The Temple Recommend: A Solution to the Free-Rider Problem." Presented at the 2011 Annual Conference of the Utah Academy of Arts, Sciences and Letters, April 8, 2011, SLC, Utah.

Bowles, Tyler J. "Economic Update." Presented at the Utah State University Income Tax School, St. George, Utah, December 3, 2010.

- Bowles, Tyler J. "The Effects of Economic Stagnation in the Context of an Activist Government and a Multiracial Society." Presented at the Annual Tanner Symposium, Utah State University, Logan, Utah, March 26, 2010.
- Robertson, Daniel and Tyler J. Bowles. "The Economics of Geographical Ward Boundaries in the LDS Church." Presented at the 2010 Annual Conference of the Utah Academy of Arts, Sciences and Letters, April 29, 2010, St. George, Utah.
- Bowles, Tyler J. "Economic Update." Presented at the Utah State University Income Tax School, St. George, Utah, December 4, 2009.
- Bowles, Tyler J. "Economic Update." Presented at the Utah State University Income Tax School, SLC, Utah, November 20, 2009.
- Bowles, Tyler J., and Ryan Bosworth. "An Empirical Basis for Allocating Enterprise and Personal Goodwill." Presented at the Annual Meetings of the American Academy of Economic and Financial Experts, Las Vegas, Nevada, March 18, 2009.
- Bowles, Tyler J. "Financial Crisis: What Went Wrong"? Utah State University, Jon M. Huntsman School of Business, Partners in Business, 39th Annual Finance Seminar, Logan, Utah January 22, 2009.
- Bowles, Tyler J. "The Financial Crisis." Presented at the Utah State University Income Tax School, SLC, Utah, November 21, 2008.
- Bowles, Tyler J. "Damages in Employment Discrimination Cases." Presented at the Annual Meetings of the Western Economic Association International, Honolulu, HI, July 1, 2008.
- Bowles, Tyler J. "Personal Injury and Wrongful Death Damages: Current Issues and New Developments." American Institute of Certified Public Accountants, National Conference on Fraud and Litigation Services, Las Vegas, NV, September 27-29, 2006.
- Bowles, Tyler J. "The Use of Hindsight in Commercial Damages Analysis." Presented at the Annual Meetings of the Western Economic Association International, San Diego, CA, June 30, 2006.
- Zhou, Lei, Basudeb Biswas, and Tyler J. Bowles. "Globalization and Income Distribution Inequality within Countries." Presented at the Annual Meetings of the Western Economic Association International, San Diego, CA, July 2, 2006.
- Bowles, Tyler J., and D. Scott Bosworth. "Online Enrollment in Economics Courses: A Treatment Model." Presented at the Seventh Annual Economics and the Class Room Conference, Jackson Lake Lodge, Grand Teton National Park, September 16, 2005.
- Bowles, Tyler J. "Illegal Aliens: Claims for Lost Wages." Presented at the Annual Meetings of the Western Economic Association International, San Francisco, CA, July 7-8, 2005.
- Bowles, Tyler J. "The Twin Deficits." Presented at the Utah State University Extension Income Tax School, St George, Utah, December 2, 2004
- Bowles, Tyler J. "The Twin Deficits." Presented at the Utah State University Extension Income Tax School, Salt Lake City, Utah, November 18, 2004
- Bowles, Tyler J., and W. Cris Lewis. "Assessing Economic Damages in Personal Injury and Wrongful Death Litigation: The State of Wyoming." Presented at the Annual Meetings of the Western Economic Association International, Vancouver, BC, July 1-2, 2004.

- Bowles, Tyler J., and W. Cris Lewis. "Assessing Economic Damages in Personal Injury and Wrongful Death Litigation: The State of Utah." Presented at the Annual Meetings of the Western Economic Association International, Vancouver, BC, July 1-2, 2004.
- Bowles, Tyler J., W. Cris Lewis, and Gary Wells. "Assessing Economic Damages in Personal Injury and Wrongful Death Litigation: The State of Idaho." Presented at the Annual Meetings of the Western Economic Association International, Vancouver, BC, July 1-2, 2004.
- Bowles, Tyler J. "Economic Conditions." Presented at the Utah State University Extension Income Tax School, St George, Utah, December 4th, 2003.
- Bowles, Tyler J. "Agricultural Tax Issues." Presented at the Utah State University Extension Income Tax School, Salt Lake City, Utah, November 21, 2003.
- Bowles, Tyler J., and W. Cris Lewis. "A Comparison of Time Series Forecasting Models." Presented at the Annual Meetings of the Western Economic Association International, Denver, Colorado, July 12, 2003.
- Lewis, W. Cris, and Tyler J. Bowles. "The Age-Earnings Profile: Cross-Section and Time-Series Analysis." Paper presented at the Annual Meetings of the Western Economic Association International, Denver, Colorado, July 12, 2003.
- Bowles, Tyler J. "Professional Ethics and Social Welfare." Presented at the Utah State University Extension Income Tax School, Salt Lake City, Utah, November 21, 2002.
- Bowles, Tyler J., and W. Cris Lewis. "Income Tax Considerations in Applying the Discounted Future Returns Method of Valuing a Business." Presented at the Annual Meetings of the Western Economic Association International, Seattle, Washington, July 1-3, 2002.
- Lewis, W. Cris, Frank Caliendo, and Tyler J. Bowles. "The Personal Consumption Offset: Adjusting for Consumption in Retirement." Paper presented at the Annual Meetings of the Western Economic Association International, Seattle, Washington, July 1-3, 2002.
- Bowles, Tyler J., and W. Cris Lewis. "An Econometric Approach to Appraising Goodwill." Presented at the annual meetings of the American Academy of Economic and Financial Experts, April 4, 2002.
- Bowles, Tyler J., and Ryan Bosworth. "Farm Household Wealth: Measurement, Structure, and Determinants." Paper presented at the Western Agricultural Economics Association Annual Meetings, Logan, Utah, July 11, 2001.
- Bowles, Tyler J., and W. Cris Lewis. "Unit Roots and the Capitalization of Earnings Approach to Business Valuation." Presented at the Western Economic Association International Meetings, San Francisco, California, July 4-8, 2001.
- Bowles, Tyler J., and Ryan Bosworth. "Scale Economies in Public Education: Evidence from School Level Data." Paper presented at the 40th Annual Meeting of the Western Regional Science Association, Palm Springs, California, February 27, 2001.
- Bowles, Tyler J., and W. Cris Lewis. "Tax Considerations in Valuing Non-Taxable Entities." Paper presented at the Annual Meetings of the Allied Social Science Association, New Orleans, Louisiana, January 6, 2001.
- Bowles, Tyler J., and W. Cris Lewis. "Unsettled Issues in Measuring Lost Profits." Paper presented at the 75th Annual Conference of the Western Economic Association, Vancouver, B.C., Canada, July 1, 2000.
- Lewis, W. Cris, and Tyler J. Bowles. "The Individual Income Tax in Eight Western States: Variation Across States and Over Time." Paper presented at the 39th Annual Meeting of the Western Regional Science Association, Poipu, Hawaii, February 27, 2000.

- Bowles, Tyler J. "Retirement Planning Tax Issues." Presented at the Utah State University Extension Income Tax School, St. George, Utah, December 1999.
- Lewis, W. Cris, and Tyler J. Bowles. "A Statistical Analysis of Federal Tax Rate Stability Over Time and Implications for Valuing Lifetime Net Earnings." Invited paper presented at the Annual Meetings of the Western Economic Association, San Diego, California, July 9, 1999.
- Bowles, Tyler J. "Agricultural Tax Issues." Presented at the Utah State University Extension Income Tax School, St. George, Utah, December 1998.
- Bowles, Tyler J. "Valuing Minority Interests in Family Limited Partnerships and Family Limited Liability Companies." Invited paper presented at the *Annual Meetings of the American Academy of Economic and Financial Experts*, Las Vegas, Nevada, March 25-28, 1998.
- Lewis, W. Cris, and Tyler J. Bowles "The Effects of Capital Market Imperfections and Intertemporal Choice on Appraising Retirement Contributions." Invited paper presented at the *Annual Meetings of the American Academy of Economic and Financial Experts*, Las Vegas, Nevada, April 2–April 4, 1997.
- Bowles, Tyler J. "Lost Profits Appraisals: A Note on the Credibility of Underlying Financial Information." Invited paper presented at the *Annual Meetings of the American Academy of Economic and Financial Experts*, Las Vegas, Nevada, March 27–30, 1996.
- Bowles, Tyler J. "Estimating Lost Retirement Benefits: Tax Considerations." Invited paper presented at the *Annual Meetings of the American Academy of Economic and Financial Experts*, Las Vegas, Nevada, March 29–April 1, 1995.

Professional Service

Past Board Member and Western Vice President of the National Association of Forensic Economics
Director, Utah State University Income Tax School.
Reviewer for *Journal of Legal Economics*.
Reviewer for *Journal of Forensic Economics*.
School Board Member, 2001 through 2014