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EDUCATION

Dallas Theological Seminary, M.A. Biblical Studies, 1999.
Recipient of the Charles H. Troutman Scholarship Award (awarded graduate with highest GPA in M.A. program).

The Harvard Law School, J.D., 1992.
Graduated *cum laude*;
Harvard Law Review, editorial board member and Co-Chair of Developments in the Law;
Research Assistant to Professor Alvin Warren, for project on the integration of the corporation and shareholder income tax;
Research Assistant to Professor David Westfall, for estate planning treatise.

Oklahoma State University, B.S. Business Administration (Accounting Major), 1989.
Graduated with 4.0 GPA (4.0 scale).

University of Central Oklahoma (attended freshman year).
Member of intercollegiate debate team.

ACADEMIC APPOINTMENTS AND OTHER PROFESSIONAL EXPERIENCE

University of Houston Law Center.
Mike and Teresa Baker College Professor of Law, September 2018-present;
Law Foundation Professor, September 2013-August 2018;
Professor of Law, September 2010-present;
Associate Professor of Law (with tenure), September 2005-August 2010;
Assistant Professor of Law, August 2000-August 2005.

Washington and Lee University School of Law.
Visiting Professor of Law, Fall 2007-Spring 2008.

Thompson & Knight, Dallas, Texas, 1992-2000.
Attorney of Counsel (1999-2000);
Associate (1992-1998);
Member of Tax Section;
Member of Exempt Organizations Practice Group.

COURSES OFFERED

Taxation of Exempt Organizations; Law and Theology; Federal Income Tax; Estate Planning; Post-Mortem Estate Planning; Tax Policy; Trusts and Wills; Contracts.

BOOKS

DAVID WESTFALL, GEORGE P. MAIR & JOHNNY REX BUCKLES, *ESTATE PLANNING LAW AND TAXATION* (5th ed. 2017) (chapters 1, 4, 11 & 12).

THE MASTER SERVANT: QUESTIONS AND COMMENTS ON THE LIFE OF JESUS FROM THE GOSPEL ACCORDING TO MARK (unpublished manuscript).

MAJOR ARTICLES AND BOOK CHAPTERS

The Penalty of Liberty (review of PHILIP HAMBURGER, *LIBERAL SUPPRESSION: SECTION 501(C)(3) AND THE TAXATION OF SPEECH*) (forthcoming).

Curbing (or Not) Foreign Influence on United States Politics and Policies through the Federal Taxation of Charities, 79 MD. L. REV. __ (2020) (forthcoming).

Unashamed of the Gospel of Jesus Christ: On Public Policy and Public Service by Evangelicals, 41 HARV. J. L. & PUB. POL'Y 813 (2018).

The Sexual Integrity of Religious Schools and Tax Exemption, 40 HARV. J. L. & PUB. POL'Y 255 (2017).

How Deep Are the Springs of Obedience Norms that Bind the Overseers of Charities?, 62 CATH. U. L. REV. 913 (2013).

The Federalization of Fiduciary Obedience Norms in Tax Laws Governing Charities: An Introduction to State Law Concepts and an Analysis of their Implications for Federal Tax Law, 4 EST. PLAN. & COMMUNITY PROP. L.J. 197 (2012) (solicited).

Probing UPMIFA: The Mysteries of the Uniform Act in Light of Federal Tax and State Charity Laws and Concepts, 46 REAL PROP. TR. & EST. L.J. 281 (2011).

The Federalization of the Duty of Loyalty Governing Charity Fiduciaries under United States Tax Law, 99 KY. L.J. 645 (2011) (article appearing in special feature of papers presented at the Association of American Law Schools 2011 Annual Meeting, Section on Nonprofit Law and Philanthropy).

Should the Private Foundation Excise Tax on Failure to Distribute Income Generally Apply to "Private Foundation Substitutes" that Fail to Expend a Statutory Percentage of Investment Assets Annually? Evaluating the Taxation of Various Models of Charitable Entities, 44 NEW ENG. L. REV. 493 (2010) (solicited for symposium issue).

Fiduciary Assumptions Underlying the Federal Excise Taxation of Compensation Paid by Charities, 45 REAL PROP. TR. & EST. L.J. 53 (2010).

Bob Jones University v. United States, in *LAW & RELIGION: CASES IN CONTEXT* (Leslie C. Griffin ed.,

2010).

Do Law Schools Forfeit Federal Income Tax Exemption When They Deny Military Recruiters Full Access to Career Services Programs? The Hypothetical Case of Yale University v. Commissioner, 41 ARIZ. STATE L.J. 1 (2009).

Does the Constitutional Norm of Separation of Church and State Justify the Denial of Tax Exemption to Churches that Engage in Partisan Political Speech?, 84 IND. L.J. 447 (2009).

Is the Ban on Participation in Political Campaigns by Charities Essential to their Vitality and Democracy? A Reply to Professor Tobin, 42 U. RICH. L. REV. 1057 (2008).

Not Even a Peep? The Regulation of Political Campaign Activity by Charities through Federal Tax Law, 75 U. CIN. L. REV. 1071 (2007).

The Constitutionality of the Monkey Wrench: Exploring the Case for Intelligent Design, 59 OKLA. L. REV. 527 (2006), *republished in* 3 LIB. UNIV. L. REV. 329 (2009) (symposium issue).

The Community Income Theory of the Charitable Contributions Deduction, 80 IND. L.J. 947 (2005).

Reforming the Public Policy Doctrine, 53 U. KAN. L. REV. 397 (2005).

When Charitable Gifts Soar above Twin Towers: A Federal Income Tax Solution to the Problem of Publicly Solicited Surplus Donations Raised for a Designated Charitable Purpose, 71 FORDHAM L. REV. 1827 (2003).

The Case for the Taxpaying Good Samaritan: Deducting Earmarked Transfers to Charity under Federal Income Tax Law, Theory and Policy, 70 FORDHAM L. REV. 1243 (2002).

COMMENTS, NOTES, AND CONCISE CONTRIBUTIONS TO BOOKS

Creationism in the Public Square, in ENCYCLOPEDIA OF CHRISTIANITY IN THE UNITED STATES (George T. Kurian & Mark A. Lamport eds., 2016).

Employment Division v. Smith, in ENCYCLOPEDIA OF CHRISTIANITY IN THE UNITED STATES (George T. Kurian & Mark A. Lamport eds., 2016).

Lukumi Babalu Aye, Inc. v. Hialeah, in ENCYCLOPEDIA OF CHRISTIANITY IN THE UNITED STATES (George T. Kurian & Mark A. Lamport eds., 2016).

Military Conscientious Objection Legislation/Cases, in ENCYCLOPEDIA OF CHRISTIANITY IN THE UNITED STATES (George T. Kurian & Mark A. Lamport eds., 2016).

Minersville v. Gobitis, in ENCYCLOPEDIA OF CHRISTIANITY IN THE UNITED STATES (George T. Kurian & Mark A. Lamport eds., 2016).

Pierce v. Society of Sisters, in ENCYCLOPEDIA OF CHRISTIANITY IN THE UNITED STATES (George T.

Kurian & Mark A. Lamport eds., 2016).

Fiduciary Duties 101 for Charity Managers and their Legal Counsel, THE TEXAS TAX LAWYER (Spring 2013).

Cutter v. Wilkinson, in ENCYCLOPEDIA OF THE SUPREME COURT OF THE UNITED STATES (2008).

Lamb's Chapel v. Center Moriches Union, in ENCYCLOPEDIA OF THE SUPREME COURT OF THE UNITED STATES (2008).

Relaxing the Ban on Political Campaign Intervention by Charities, ADMINISTRATIVE & REGULATORY LAW NEWS, Winter 2007, at 7.

Publicly Traded Partnerships and Unrelated Business Taxable Income, 53 TAX LAW. 129 (Fall 1999).

Note, *Tax-Exempt Entities, Notional Principal Contracts, and the Unrelated Business Income Tax*, 105 HARV. L. REV. 1265 (1992).

Case Comment, *The Supreme Court 1990 Term, Federal Statutes and Regulations, Antitrust, Antitrust Immunity*: "City of Columbia v. Omni Outdoor Advertising, Inc.," 105 HARV. L. REV. 177, 360-69 (1991).

PRESENTATIONS, PANEL DISCUSSIONS, WORKSHOPS, COLLOQUIA, AND SYMPOSIA

Are Charity Tax Exemptions Subsidies?, presented to the Cornell Law School student chapter of the Federalist Society (with Visiting Professor of the Practice Richard Reinhold) (responsive discussion format) (January 23, 2020).

The Penalty of Liberty under Section 501(c)(3) (review of PHILIP HAMBURGER, LIBERAL SUPPRESSION: SECTION 501(C)(3) AND THE TAXATION OF SPEECH (2018)), presented at the 2020 Annual Faculty Conference of the Federalist Society (works-in-progress panel) (held as part of the Association of American Law Schools 2020 Annual Meeting) (January 3, 2020).

Curbing (or Not) Foreign Influence on United States Politics and Policies through the Federal Taxation of Charities, presented at the 5th Annual Texas Tax Faculty Workshop (hosted by the University of Houston Law Center) (May 19, 2019).

Liberty and the Rule of Law (invited discussant in colloquium co-sponsored by the Liberty Fund and the Faculty Division of the Federalist Society) (March 29-30, 2019).

Tax-Exempt Organizations: Developments and Emerging Issues, presented at the 2018 Oklahoma Tax Institute (sponsored by the Oklahoma Society of CPAs) (November 30, 2018).

Curbing (or not) Foreign Influence on United States Political Processes through the Federal Taxation of Charities, presented at the 2018 annual meeting of ARNOVA (the Association for Research on Nonprofit Organizations and Voluntary Action) (panel) (November 15, 2018).

Prepared Remarks on Qualification as Charity: Line Drawing and Analytical Structure (by Professor Harvey Dale), presented at the 30th Annual Conference of the National Center on Philanthropy and the Law (official commentator) (hosted at New York University School of Law) (October 25, 2018).

Unashamed of the Gospel of Jesus Christ: On Public Policy and Public Service by Evangelicals, presented to the faculty of the South Texas College of Law (September 14, 2018).

Unashamed of the Gospel of Jesus Christ: On Public Policy and Public Service by Evangelicals, presented at the 2018 Annual Faculty Conference of the Federalist Society (works-in-progress panel) (held as part of the Association of American Law Schools 2018 Annual Meeting) (January 4, 2018).

Tax-Exempt Organizations: Developments and Emerging Issues, presented at the 2017 Oklahoma Tax Institute (sponsored by the Oklahoma Society of CPAs) (November 30, 2017).

Prepared Remarks on Law, Religion, and Public Policy, presented at *The Effects of Immigration on America's Local Communities* (panel) (co-sponsored by the Anti-Defamation League and the University of Houston Law Center) (October 20, 2017).

Prepared Remarks on Death and the Tax Benefit Rule (by Professor Calvin Johnson), presented at the 3rd Annual Texas Tax Faculty Workshop (official commentator) (hosted by the University of Houston Law Center) (May 19, 2017).

The Sexual Integrity of Religious Schools and Tax Exemption, presented at the 2017 Annual Faculty Conference of the Federalist Society (works-in-progress panel) (held as part of the Association of American Law Schools 2017 Annual Meeting) (January 6, 2017).

Tax-Exempt Organizations: Developments and Emerging Issues, presented at the 2016 Oklahoma Tax Institute (sponsored by the Oklahoma Society of CPAs) (December 1, 2016).

The Sexual Integrity of Religious Schools and Tax Exemption, presented at the 2016 Conference of Religiously Affiliated Law Schools (hosted by the Regent University School of Law) (September 30, 2016).

Tax Exemption and the Sexual Integrity of Religious Schools, presented at the 2nd Annual Texas Tax Faculty Workshop (hosted by the Southern Methodist University-Dedman School of Law) (May 20, 2016).

Tax Exemption and the Sexual Integrity of Religious Schools, presented to the faculty of the South Texas College of Law (March 11, 2016).

Tax-Exempt Organizations: Developments and Common Mistakes to Avoid, presented at the 2015 Oklahoma Tax Institute (sponsored by the Oklahoma Society of CPAs) (December 3, 2015).

How Deep are the Springs of Obedience Norms that Bind the Overseers of Charities?, presented to the faculty of the University of Oklahoma College of Law (February 11, 2015).

Separation of Church and Speech, presented to the Duke University School of Law student chapter of

the Federalist Society (with Professor Richard Schmalbeck) (responsive discussion format) (January 26, 2015).

Ethical Considerations in Representing Nonprofit Organizations, presented at the 32nd Annual Nonprofit Organizations Institute (cosponsored by the University of Texas School of Law and Philanthropy Southwest) (January 16, 2015).

How Deep Are the Springs of Obedience Norms that Bind the Overseers of Charities?, presented to the faculty of the South Texas College of Law (November 21, 2014).

The Not-So-Well-Governed Charity, presented (with Cynthia B. Nunn) at the 31st Annual Nonprofit Organizations Institute (cosponsored by the Conference of Southwest Foundations and the University of Texas School of Law) (January 17, 2014).

The Section 501(c)(4) Controversy, presented to the Wednesday Tax Forum of Houston, Texas (July 30, 2013).

Survey of Excise Taxes on Charitable Clients: Essentials of Planning and Compliance, presented to the Houston Estate & Financial Forum (February 22, 2013).

Fiduciary Duties: Nuts and Bolts, presented at the 30th Annual Nonprofit Organizations Institute (cosponsored by the Conference of Southwest Foundations and the University of Texas School of Law) (January 16, 2013).

Nonprofit Directors and Obedience, presented at the Governance of Nonprofit Organizations Course (sponsored by the State Bar of Texas) (August 24, 2012).

The Federalization of Fiduciary Obedience Norms in Tax Laws Governing Charities, presented at the Washburn University School of Law's Tax Law Colloquium (April 20, 2012).

Is Intelligent Design Theory Inherently Religious for Purposes of the Establishment Clause?, presented to the Federalist Society at the University of Chicago Law School (February 16, 2012).

Key Governance and Operational Issues for Every Nonprofit, presented at the 29th Annual Nonprofit Organizations Institute (cosponsored by the Conference of Southwest Foundations and the University of Texas School of Law) (panel discussion) (January 19, 2012).

Is Intelligent Design Necessarily a Religious Theory for Purposes of the Establishment Clause?, presented to the Federalist Society at the St. Mary's University School of Law (October 5, 2011).

The Federalization of the Duty of Loyalty Governing Charity Fiduciaries under United States Tax Law, presented at the Washburn University School of Law's Tax Law Colloquium (April 15, 2011).

Is Intelligent Design Necessarily a Form of Religious Creationism for Purposes of the Establishment Clause?, debate sponsored by the Federalist Society of the Michigan State University College of Law (February 9, 2011).

Unanswered Questions under TUPMIFA, presented at the 28th Annual Nonprofit Organizations Institute (cosponsored by the Conference of Southwest Foundations and the University of Texas School of Law) (January 13, 2011).

The Federalization of the Duty of Loyalty Governing Charity Fiduciaries under United States Tax Law, presented at the Association of American Law Schools 2011 Annual Meeting, Section on Nonprofit and Philanthropy Law, Panel on The Federalization of Nonprofit and Charity Law (January 8, 2011).

Exempt Organizations Update, presented at the 58th Annual Taxation Conference (sponsored by the University of Texas School of Law) (December 8, 2010).

Required Public Disclosures by Nonprofits, presented at the Governance of Nonprofit Organizations Course (sponsored by the State Bar of Texas) (August 20, 2010).

Should the Private Foundation Excise Tax on Failure to Distribute Income Generally Apply to "Private Foundation Substitutes" that Fail to Expend a Statutory Percentage of Investment Assets Annually? Evaluating the Taxation of Various Models of Charitable Entities, presented at the New England Law Review and the New England School of Law's Center for Business Law Symposium, *Tax-Exempt Organizations and the State: New Conditions on Exempt Status* (February 1, 2010).

Staying out of Trouble: The Definitive Guide to Avoid Triggering Excise Taxes, presented at the 27th Annual Nonprofit Organizations Institute (cosponsored by the Conference of Southwest Foundations and the University of Texas School of Law) (January 14, 2010).

IRS Focus on Nonprofit Corporate Governance (cosponsored by the United Way of Greater Houston and the Houston Chapter of the Texas Society of CPAs) (October 13, 2009).

UPMIFA/UMIFA, presented at the Governance of Nonprofit Organizations Course (sponsored by the State Bar of Texas) (August 14, 2009).

Does the Constitutional Norm of Separation of Church and State Justify the Denial of Tax Exemption to Churches that Engage in Partisan Political Speech?, panel discussion sponsored by the Federalist Society of the New England School of Law (April 13, 2009).

The Constitutionality of Teaching Intelligent Design, debate sponsored by the Federalist Society of the University of Memphis School of Law (March 25, 2009).

Is Intelligent Design Necessarily a Form of Religious Creationism for Purposes of the Establishment Clause?, presented at the Liberty University Law Review Symposium, *Intelligent Design and Public School Curriculum* (Feb. 6, 2009).

New IRS Focus on Nonprofit Corporate Governance, presented at the 26th Annual Nonprofit Organizations Institute (cosponsored by the Conference of Southwest Foundations and the University of Texas School of Law) (January 15, 2009).

Fiduciary Assumptions Underlying the Federal Excise Taxation of Charities, presented at the Association of American Law Schools 2009 Annual Meeting, Section on Nonprofit and Philanthropy

Law, Panel on New Research in Nonprofit Law (January 10, 2009).

Does the Constitutional Norm of Separation of Church and State Justify the Denial of Tax Exemption to Churches that Engage in Partisan Political Speech?, presented in the University of Kansas School of Law's Faculty Workshop Series (December 5, 2008).

Governance of Tax-Exempt Organizations, presented at the 56th Annual Taxation Conference (sponsored by the University of Texas School of Law) (November 5, 2008).

Does the Constitutional Norm of Separation of Church and State Justify the Denial of Tax Exemption to Churches that Engage in Partisan Political Speech?, presented in the University of Tulsa College of Law's Faculty Workshop Series (October 17, 2008).

Nonprofit Tax and Governance Issues, presented at the University of Houston Law Foundation's Health Law Conference (July 10, 2008 (Houston) and July 17, 2008 (Dallas)).

Is the Teaching of Intelligent Design Theory in Public School Science Courses Necessarily Unconstitutional on the Grounds that Intelligent Design is Inherently Religious?, debate cosponsored by the Federalist Society and the American Constitution Society at the Lewis & Clark Law School (April 10, 2008).

The Constitutionality of the Monkey Wrench: Exploring the Case for Intelligent Design, presented to the Federalist Society at the Washington and Lee University School of Law (April 1, 2008).

Is the Ban on Participation in Political Campaigns by Charities Essential to Their Vitality and Democracy?, presented in the Washington and Lee University School of Law's Lewis Law Center Faculty Workshop Series (February 25, 2008).

Fiduciary Duties and Associated Standards, presented at the 25th Annual Nonprofit Organizations Institute (cosponsored by the Conference of Southwest Foundations and the University of Texas School of Law) (January 18, 2008).

Is the Ban on Participation in Political Campaigns by Charities Essential to their Vitality and Democracy?, presented at the University of Alabama School of Law, Summer Scholar Workshop Series (July 19, 2007).

Intelligent Design, presented for the Federalist Society at the Thomas M. Cooley School of Law (June 25, 2007).

When Private Benefit Is (and Is Not) Consistent with the Concept of Charity, presented at the 24th Annual Nonprofit Organizations Institute (cosponsored by the Conference of Southwest Foundations and the University of Texas School of Law) (January 12, 2007).

Exempt Organizations: Terror, Politics, and Dirty Dollars, presented at the 54th Annual Taxation Conference (sponsored by the University of Texas School of Law) (November 2, 2006).

Key Provisions of the Pension Protection Act of 2006 Affecting Charitable Giving and Exempt

Organizations, presented to the El Paso Planned Giving Council (September 28, 2006).

What Charities Need to Know about the Law of Restricted Contributions and Grants, presented originally at the 23rd Annual Nonprofit Organizations Institute (cosponsored by the Conference of Southwest Foundations and the University of Texas School of Law) (January 13, 2006), and subsequently to the El Paso Planned Giving Council (September 28, 2006).

Not even a Peep? The Regulation of Political Campaign Activity by Charities through Federal Tax Law, presented in the Faculty Forum Series of the Southern Methodist University Dedman School of Law (September 21, 2006).

An Ark of Instruction in a Flood of Rules: What Religious Organizations Should Know about the Law, presented at the 22nd Annual Nonprofit Organizations Institute (cosponsored by the Conference of Southwest Foundations and the University of Texas School of Law) (January 13, 2005).

Advocacy by Non-Profits: To Speak or Not to Speak, presented at the 22nd Annual Nonprofit Organizations Institute (cosponsored by the Conference of Southwest Foundations and the University of Texas School of Law) (January 13, 2005).

The Community Income Theory of the Charitable Contributions Deduction, presented to the faculty of the Villanova University School of Law (workshop) (November 4, 2004).

Law and Theology, presented to the Alva, Oklahoma Kiwanis Club (June 23, 2004).

Exam Preparation: Fairness, Accuracy, and Gradeability, presented to the University of Houston Law Center Faculty (panelist) (March 10, 2004).

Subchapter J: The Very Basics, presented to the Midland Business and Estate Council (March 9, 2004).

Subchapter J: The Very Basics, presented for the State Bar of Texas 27th Annual Advanced Estate Planning and Probate Course (June 6, 2003).

Current Teaching Ideas, co-presented to the University of Houston Law Center Faculty (April 16, 2003).

The Federal Income Tax Deduction for Donor-Designated Charitable Contributions: A Primer and Guide for Analysis, presented to the Tax Section of the Houston Bar Association (November 2000).

State Tax Issues Affecting Nonprofit Organizations, presented for The Center for Nonprofit Management (February 1999 and February 1998).

Raising Money Legally: Selected Issues in Fund Raising, co-presented at the Crimes Against Children Conference (August 1998), and for The Center for Nonprofit Management (November 1998).

Legal Issues Confronting Directors, Trustees and Officers of Texas Nonprofit Charitable Corporations, presented to University of North Texas class entitled “Administration of Community Programs” (February 1998 and January 1997).

Private Foundation Excise Taxes, presented to the Dallas Chapter of the Texas Society of CPAs (January 1997).

CAMPUS SERVICE

Committee Membership:

New Building Committee (2018-present, Chair);
Post-tenure/CEA Review Committee (2019-present)
LSS-Clinical Faculty Hiring Committee (2015-2018, Chair);
Curriculum Committee (2014-2015; 2008-2010);
Dean Search Committee (2013-2014);
Executive Committee (2016-2018; 2009-2011; 2006-2007);
Graduate Studies Committee (2011-2013, Chair);
Other Faculty Ad Hoc Committee (2013-2017);
Promotion & Tenure Committee (2010-2011);
Admissions Committee (2005-2006; 2001-2003);
Facilities Committee (2004-2005; 2001-2002);
Teaching Committee (2004-2005, Chair; 2002-2004).

Other Campus Service:

Faculty Mentor to 1L Mentor Group (2013-present; 2011-2012; 2008-2009; 2006-2007; 2004-2005; 2000-2002);
Faculty Sponsor, Ratio Christi (2020-present);
Faculty Sponsor, Advocates for Life (2013-present);
Taught in the University of Houston Law Center Pipeline Program (Summers 2016-2019);
Participated in the student-led Christian Legal Society (2000-2006; 2010-2011);
Participated in academic advising of 1Ls (2009; 2002-2004);
Co-Advisor to Honor Court (2003-2004);
Moderator, Considering God in Government, Andrews Kurth Debate (University of Houston Law Center, Jan. 28, 2004);
Conducted mock class for 1L orientation (Fall, 2002).

SERVICE TO BROADER COMMUNITY

Nonprofit Board Service:

Harvest Seekers International (board member, 2007-present);
Lifeline Pregnancy Care Center (board member, 2013-2016; advisor to board, 2016-present);
Abraham International Leadership Ministries (board member, 2008-2010).

Church Service:

Member of Deacon Body (various times to 2016);
Young Children’s Co-Teacher (2015-2016);
Adult Bible Study Teacher (2017-present, 2009-2014, 2005-2007, 2002-2003, 2000);

Short-term Missions Team Service (to India (2012) and Mexico (2017 and 2006));
Counsellor in Vacation Bible School (2009, 2006 and 2004);
Member of Constitution & Bylaws Committee (2009).

PROFESSIONAL AFFILIATIONS AND AWARDS

Member:

American Bar Association;

Texas Bar Association;

Oklahoma Society of Certified Public Accountants (not maintaining a current permit to practice).

Admitted to the State Bar of Texas (November 1992).

Recipient of Oklahoma Society of Certified Public Accountants Gold Medal Award (for the highest score in Oklahoma on the May 1989 CPA exam).