

JOEL C. TUORINIEMI

School of Business and Economics
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EDUCATION

University of Florida AACSB Post Doctoral Bridge Program

2008

Accounting Concentration

Michigan State University College of Law

J.D. – *cum laude*, 1997

Tax and Estate Planning Concentration

Law Review Member

Michigan Technological University

B.S.B.A. – *magna cum laude*, 1994

Accounting Concentration

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant (license active January 2009)

ACADEMIC AND PROFESSIONAL POSITIONS

2007 – present	Assistant Professor of Business Law and Taxation, Michigan Technological University School of Business and Economics
2002 – 2006	Lecturer, Michigan Technological University School of Business and Economics
2000-2002	Sole Practitioner, Joel C. Tuoriniemi, PC; law practice with emphasis on taxation, estate planning, and elder law
1997-2000	Associate, Wisti & Wisti, PC; law practice with emphasis on civil litigation

1997	Associate, Robert C. Anderson, PC; law practice with emphasis on taxation, estate planning, and elder law
1996	Summer position, Deloitte & Touche, LLP - tax group
1996	Law School Internship, Internal Revenue Service - tax litigation division
1995	Law School Internship, General Motors Corporation - corporate tax division

RESEARCH INTERESTS

Equitable Relief in Tax Disputes, SFAS 142 Goodwill Impairments, Reasonableness Determinations in Contract Interpretation, Inequality of Bargaining Power

PUBLICATIONS

JOURNALS

Tuoriniemi, J., *To "Dismiss at Pleasure": An Examination of Implied Preemption of State-Law Based Discrimination Claims Under Federal Banking Statutes*, BUSINESS LAW REVIEW (Vol. 41 – Spring 2008)

Tuoriniemi, J., *Goodbye to Camelot – Rory v. Continental Abolishes Use of the Reasonableness Doctrine in Michigan*, MICHIGAN BAR JOURNAL (December 2006)

Tuoriniemi, J., *Preserving a Stepped-Up Basis of Assets in Nursing Home Planning With Medicaid "Safe Harbors"*, MICHIGAN TAX LAWYER (Winter 2003)

PROCEEDINGS

Baker, J., S. Peters, and J. Tuoriniemi, *Cross Disciplinary Education and Communication: Designing an Intellectual Property Law Course for Undergraduates to Foster a Culture of Innovation*, National Collegiate Inventors and Innovators Alliance National Conference, Tampa, FL (March 2007)

SUBMISSIONS UNDER REVIEW

Tuoriniemi, J. and R. Reinsch, *Return to Camelot – A Statutory Model For Judicial Examination of Employment Agreements With Shortened Period of Limitation Clauses*

Tuoriniemi, J., A. Brokaw and M. Darnell, *Ethical Perceptions of Business*

Students: Examination of the Investment and Halo Effects

Goltz, S., J. Tuoriniemi, and R. Reinsch, *University Women's Experiences in Bringing Second Generation Sex Discrimination Claims: Further Support for Adoption of a Structural Approach*

RESEARCH IN PROGRESS

Equitable Tolling Revisited: An Examination of Limitations on Internal Revenue Code §6511 Refund Claims

Common Law and Statutory Theory of Recoveries Available in Goodwill Impairment Litigation

Legislative Grants of Stealth Immunity to Pharmaceutical Companies – An Analysis of the Michigan Model

PRESENTATIONS

PAPERS

Equitable Tolling Revisited: An Examination of Limitations on Internal Revenue Code §6511 Refund Claims, Academy of Legal Studies in Business International Conference, Long Beach, CA (August 2008)

To "Dismiss at Pleasure": An Examination of Implied Preemption of State-Law Based Discrimination Claims Under Federal Banking Statutes, Academy of Legal Studies in Business North Atlantic Conference, Providence, RI (April 2008)

Ethical Perceptions of Business Students: Examination of the Investment and Halo Effects, Academy of Legal Studies in Business International Conference, Indianapolis, IN (August 2007)

Legislative Grants of Stealth Immunity to Pharmaceutical Companies – An Analysis of the Michigan Model, Academy of Legal Studies in Business Northeastern Conference, Galloway, NJ (April 2007)

Cross Disciplinary Education and Communication: Designing an Intellectual Property Law Course for Undergraduates to Foster a Culture of Innovation, National Collegiate Inventors and Innovators Alliance National Conference, Tampa, FL (March 2007)

Return to Camelot – Examination of the Reasonableness Doctrine in Employment Cases Involving Shortened Periods of Limitation, Academy of Legal Studies in Business Tri-States Conference, Cleveland, OH (November 2006)

SPEAKER

“Equal Protection of the Law in Higher Education”, presented at the Michigan Technological University Constitution Day Symposium (September 2006)

“Understanding the Michigan Open Meetings Act – A Guide for County Officials”, presented to the Michigan County Road Association Annual Conference, Traverse City, Michigan (April 2006 and April 2005)

“Ask the Lawyers”, Public TV 13, Marquette, Michigan (October 2002)

GRANT PROPOSALS

“Introducing the Law of Intellectual Property as a Way to Bring Responsibility, Ethics and Entrepreneurship into the STEM Curriculum,” National Science Foundation Proposal, Seely Bruce, S. Peters, J. Baker, and J. Tuoriniemi, co-PIs. (Funding declined – November 2005; revisions to be made for resubmission)

PROFESSIONAL AWARDS

2006 Michigan Technological University School of Business and Economics Teaching Award Recipient

2006 Michigan Technological University Innovative Teaching Award Nominee

2003 Michigan Technological University Distinguished Teaching Award Recipient

2003 Michigan Technological University Academy of Teaching Excellence Inductee

PROFESSIONAL MEMBERSHIPS

American Accounting Association
Taxation Section

Academy of Legal Studies in Business
Employment/Labor Law Section
Ethics Section
Tri-States Region Secretary, 2006-2007
Tri-State Region 2008 Conference Chair

Michigan Bar Association
Business Law Section
Elder Law Section
Estate Planning and Probate Section
Taxation Section

PROFESSIONAL DEVELOPMENT

CONFERENCES

Intellectual Property Valuation: What's Your IP Really Worth? IP Audits and Due Diligence, The National Constitution Center Audio Conference (September 2007)

Intellectual Property Valuation: What's Your IP Worth? IP Audits and Due Diligence, The National Constitution Center Audio Conference (February 2007)

Employee Departures – Keys to Drafting and Enforcing Employment Agreements in a Multi-State Environment, The National Constitution Center Audio Conference (January 2007)

Academy of Legal Studies in Business International Conference, St. Petersburg, FL (August 2006)

COURSES TAUGHT

Average Student Evaluation Score – 4.87/5.0 (Fall 2002 – Spring 2008)

BA 2300	Accounting Principles I
BA 2310	Accounting Principles II
BA 2500	Business Law
BA 3580	Legal Environment of Business
BA/SS 3650	Intellectual Property Law
BA 4310	Foundations of Taxation
BA 4350	Advanced Tax Topics
BA 4590	CenTILE Project
BA 5790	Employment and Labor Law
UN 1001	Perspectives on the United States Supreme Court
UN 2002	Institutions

UNIVERSITY SERVICE

2008 – present	School of Business and Economics Strategic Planning Committee
2008 – present	University Conflict of Interest Policy Committee
2006 – present	University Judicial Affairs Committee

2006 – 2008	School of Business and Economics Undergraduate Programs Committee
2006 – 2007	University Summer Undergraduate Research Fellowship Committee
2005 – present	Michigan Tech Law Club Faculty Advisor
2005 – 2007	Michigan Tech Lode Faculty Advisor
2004 – present	Delta Upsilon Faculty Advisor
2003 – present	Kappa Delta Psi Faculty Advisor
2003 – present	Volunteer Income Tax Assistance (VITA) co-coordinator
2002 – present	Faculty advising for students enrolled in the accounting concentration and pre-law program
2004 – 2006	School of Business and Economics External Affairs Committee
2003 – 2006	School of Business and Economics Student Committee - Chair (2004-2006)
2003- 2004	School of Business and Economics Diversity Committee

PUBLIC SERVICE

Aspirus Keweenaw Hospital Board Member
 Calumet Hockey Association Board Member
 Calumet Laurium Keweenaw Schools Foundation Board Member
 Keweenaw County Road Commissioner (2002-2008)

2006 Keweenaw Economic Development Alliance Robert Graff Award Recipient