

## William G. Tonkin

Principal

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Bill's practice is focused on public finance, focusing on federal tax requirements and restrictions, including arbitrage and arbitrage rebate requirements, applicable to all kinds of tax-exempt obligations, including state and local bonds, qualified 501(c)(3) bonds, qualified small issue (industrial development) and exempt facility bonds.

Bill has extensive experience in general business and corporate area emphasizing federal taxation and securities regulation.

### Education

LL.B., Harvard University, 1968

A.B., Northwestern University, 1965

### Clerkships

Hon. McQuade, Idaho Supreme Court, Law Clerk, 1968-1969

### Honors & Recognition

*Chambers USA* (Washington) Leading Individual, Public Finance, 2025

2010 Top Lawyer, *Seattle Metropolitan* magazine

### Services

Public Finance & Municipal Government

Ports

School Districts

State & Local Tax

Tax

Transportation & Logistics

Tribal Governments & Enterprises

### Admissions

Washington, 1969

Phi Beta Kappa

Departmental Honors in History

Martindale-Hubbell AV rating

### **Professional Activities**

American Bar Association, Taxation Section, Member

American College of Bond Counsel, Regular Fellow

King County Bar Association

National Association of Bond Lawyers

Washington Finance Officers Association

Washington Public Treasurers Association

Washington State Association of Municipal Attorneys

Washington State Bar Association, Tax Law Section, Member

### **News**

Foster Garvey Recognized Among Nation's Top Firms in 2025 Chambers USA Guide; 26 Attorneys and 13 Practices Ranked  
*Foster Garvey Newsroom*, 6.5.25

Celebrating Robert "Bobby" Moch: Foster Garvey's Historic Link to "The Boys in the Boat"  
12.27.23

Foster Garvey Public Finance Team Closes \$1.2 Billion in Bonds in One Week  
*Foster Garvey Newsroom*, 1.7.20

### **Speaking Engagements**

"Arbitrage in a Rising Interest Rate Environment," 2024 Finance & Administration Seminar  
Speaking Engagement  
Vancouver, Washington, 6.27.24

WASBO 2024 Annual Conference  
Event  
Tacoma, WA, May 8 - 10, 2024

After the Issue Date: Post-Issuance Compliance Training for Issuers and Borrowers of Tax-Exempt Bonds Webinar  
Webinar  
Virtual, 5.10.23

WASBO 2023 Annual Conference  
Event  
Spokane, WA, 5.3.23 - 5.5.23

WASBO 2022 Annual Conference  
Conference  
Spokane, WA, May 4-6, 2022

2018 Tri-Cities Municipal Government & Public Finance Seminar  
Event  
Benton City, WA, 7.2018

Post-Issuance Compliance For Municipal Bond Issuers: Basic Training On Tax And Securities Responsibilities  
Event  
Seattle, WA, 11.2016

We Issued Bonds - Now What?  
Event  
Seattle, WA, 10.25.13

## **Legal Alerts**

Unlocking Clean Energy Investments: New Elective Payment Credits for State and Local Governments  
2.7.24

Upcoming Changes to EMMA User Accounts  
6.22.23

2023 Reminder to Issuers and Borrowers of LIBOR-Based Tax-Exempt Bonds: Now is the Time to Protect the Tax-Exempt Status of Bonds in Anticipation of Upcoming Discontinuation of LIBOR  
1.4.23

Bond Compliance: Important Reminders During COVID-19 Outbreak  
4.2020

Changes Proposed to Bonds with "Tax Cuts and Jobs Act"

11.3.17

Expanded Continuing Disclosure Obligations

3.17.17