

William G. Tonkin

Principal (Retired) | Seattle

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Overview

Bill is now retired and is no longer practicing law. Please contact [Allison Schwartzman](#) for legal advice on public finance matters.

Bill's practice 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 been recognized for his extensive experience in general business and corporate area, emphasizing federal taxation and securities regulation.

Areas of Focus

- [Public Finance](#)
- [Ports](#)
- [Education & School Districts](#)
- [State & Local Tax](#)
- [State & Local Government](#)
- [Tax](#)
- [Tribal Governments & Enterprises](#)

Admissions

- Washington, 1969

Education

- LL.B., Harvard University, 1968
- A.B., Northwestern University, 1965

Honors & Recognition

- *Chambers USA* (Washington) Leading Individual, Public Finance, 2025-2026
- 2010 Top Lawyer, *Seattle Metropolitan* magazine
- Phi Beta Kappa
- Departmental Honors in History
- Martindale-Hubbell AV rating

Clerkships

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

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 & Insights

News

[Foster Garvey Recognized Among Nation's Top Firms in 2026 Chambers USA Guide: 34 Attorneys and 15 Practices Ranked](#)

[06.04.26](#)

[Foster Garvey Recognized Among Nation's Top Firms in 2025 Chambers USA Guide; 26 Attorneys and 13 Practices Ranked](#)

[06.05.25](#)

[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](#)

[01.07.20](#)

Events

[“Arbitrage in a Rising Interest Rate Environment,” 2024 Finance & Administration Seminar](#)

[06.27.24](#)

[WASBO 2024 Annual Conference](#)

[05.08-05.10.2024](#)

[After the Issue Date: Post-Issuance Compliance Training for Issuers and Borrowers of Tax-Exempt Bonds Webinar](#)

[05.10.23](#)

[WASBO 2023 Annual Conference](#)

[5.3.23 – 5.5.23](#)

[WASBO 2022 Annual Conference](#)

[05.04-05.06.2022](#)

[2018 Tri-Cities Municipal Government & Public Finance Seminar](#)

[7.19.2018](#)

[Post-Issuance Compliance For Municipal Bond Issuers: Basic Training On Tax And Securities Responsibilities](#)

[11.2016](#)

[We Issued Bonds – Now What?](#)

[10.25.13](#)

Legal Alerts

[Unlocking Clean Energy Investments: New Elective Payment Credits for State and Local Governments](#)

[02.07.24](#)

[Upcoming Changes to EMMA User Accounts](#)

[06.22.23](#)

[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](#)

[01.04.23](#)

[Bond Compliance: Important Reminders During COVID-19 Outbreak](#)

[04.05.20](#)

[Changes Proposed to Bonds with “Tax Cuts and Jobs Act”](#)

[11.03.17](#)

[Expanded Continuing Disclosure Obligations](#)

[03.17.17](#)

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