Persons in Attendance by Zoom or Telephone:

Brett Durbin -- President
Claire Taylor -- Vice-President
Kristi L. Richards – Secretary
Sam Barnes – Treasurer
Bob Mahan
Darek Jarski
Megan Lowe
Reed Jones
Eleen Trang
Jennifer Gelner
Dan Jensen
Dan Sito
Aaron Johnson
Rich Johnson
William Richard
Jason Harn
Al Mullins
Tuan Ngo

- 8:05 a.m. The meeting was called to order.
- A motion to approve the prior meeting minutes was made and passed.

Treasurer’s Report (Sam Barnes)
- Not a lot to report
- WSBA just wrapped up audit, so no current numbers
- Have yearend statements showing loss of about $2500; budgeted for $26K loss
- We have excess funds and are seeking ways to deploy assets for benefit of members (CLE/Networking?)

Individual Committee Reports
Estate & Gift Tax (Cat Connell & Reed Jones)
- Reed Jones provided report
- Steve Boyd of Northern Trust is presenting a meeting today regarding disclaimers
- Pushing forward with indexing issue for estate tax (bill drafting)
- Working on combined task force w/KCBA
International Tax (Tuan Ngo & Al Mullins)
- Al Mullins provided report
- Had happy hour with the international bar association in December; dedicated to law students
- Considering additional happy hours and CLEs this year
- Has meeting scheduled with Tuan later in the month for discussion
- Hispanic national bar hoping to do more in combination with the tax section
- Eleen commented on hosting Zoom meetings re online hosting
  - WSBA has Zoom licenses
  - WSBA employee needs to be present
  - Work with Eleen to help with event planning

Transactional Tax (Dan Sito)
- Dan Sito
- Not much to report; organizing a meeting of the section going forward
- Discussing legislative changes around end of year and things passed in federal legislation at end of year is topic
- Need discussion with members of committee
- Working to get connected with everyone
- Prior transactional tax email list:
  - No current members on email list
  - Brent to reach out to get the list
- Working on moving to one listserve;
- Suggestion about going forward and using email for broader bar
- Possible approach
  - All events sent through Bar Tax Section Listserve
  - The chair send out one to a separate email list kept by chair

IRS Liaison (William Richard & Tyler Jones)
- William Richard
- Tax Court new e-filing system is now up and running
  - Allows for e-filing of petitions, but omits certain functionalities from old system
  - Problematic for IRS / Chief Counsel, so work is occurring to update functionality
- No date yet for 2020 returns filing
DOR Liaison (Dan Jensen)
- Dan Jensen
- Interim program manager replacement announced
- Three bills being introduced
  - One picked up: Emergency grant Bill HB1095 re covid grants and exempting from tax
  - Second: Salmon Recovery; habitat restoration grant income, just starting to move
  - Third: no sponsor and no number yet; bad debt bill to undue parts of Lowes decision (bad debt decision);
    - Verify if retroactive or only prospective.

Legislative (Brett Durbin)
- There are lots of proposals/ideas/little bills (digital advertising, payroll tax, capital gains)
- Going to be busy legislative season with some tax bills likely to make it through
- QUESTION for group:
  - Tax structure workgroup; move beyond B&O tax to income tax or margins tax
  - WSBA to be part of tech advisory group for that phase; WA state society of CPAs was part
  - Attempt to be more active in that structure?
  - How active to be in tax proposals?
  - RIGHT NOW: know that there are significant tax bills coming from legislature and things will move quickly

Communications & Website (Rich Johnson)
- Rich Johnson
- No movement at this time, but looking at issue of getting newsletter set up (moving away from paper to electronic)
- Considering solutions for automation of delivery of electronic version (Mailchimp/constant contact?)
- Eileen:
  - Believes Group.io (old yahoo group) is typical
  - RPPT has listserv through website (this slightly different)
  - Each section has webmaster that handles
  - To email Rich with additional information
Young Lawyers (Megan Lowe)
- Nothing to report
- Attended HH with tax alums from UW;
- Lots of interest in happy hour/networking event
- Looking at options/scheduling

Outreach/Scholarship (Jill Fairchild)
- Jill unable to attend meeting (no report)

Pro Bono Committee (Jennifer Gellner)
- Last fall tax court calendar
  - Had 6 attorneys
  - No pro se taxpayers needing assistance on that calendar
- 2/16 tax court calendar and 4/5 tax court calendar coming up – talking with UW LITC
- Seeking tax section members to volunteer on those dates
- Discussed notification on listserve versus WSBA e-blast and benefits of each

State & Local Tax (SALT) (Aaron Johnson)
- Aaron Johnson
- Exciting – new legislative session
- Lot going on
  - Gil Grewer discussions re working together to set up workgroup
  - Goes over proposals that implicate/otherwise based on federal tax programs
  - Capital gains, working family, etc.
  - Work with DOR/Dan Jensen and Aaron working on CLE for end of February (Help tax practitioners understand appeals)
  - Seattle payroll expense tax (Rules finalized)
  - Estate tax proposal coming that we will need to address in conjunction with the proposed capital gains tax
  - Please provide any input for improvement for conference
- Workgroup formation discussed

CLE (Alison Warden & Jason Harn)
- Jason Harn
- Nothing to report
- If planning CLE – need 6 months lead at minimum for any planned event
Washington State Bar Association

Taxation Section

Council Meeting Minutes – October 16, 2020
Zoom Meeting due to COVID-19 Pandemic

Discussion

- Last Meeting – diversity, equity, inclusion suggestion at last meeting
  - Need some initial work first
  - Proposal for now is that anyone interested email Brett and will set up workgroup
    - Form
    - Mandate
    - Broader goals and workplan for section
- Workgroup w/DOR issue
- Annual luncheon, not discussing at this time
- Committee page needs updated

Meeting Adjourned at 9:08 AM