

Taxation Law



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President's Message

by Bob Boeshaar

It is my pleasure to begin my term as the President of the WSBA Tax Section this year. First of all, on behalf of the Tax Section I would like to thank outgoing President Bob Mahon for his great service to the Section this past year.

We have two new committees this year which I would like to introduce. The Tax Section has begun a Pro Bono Committee chaired by John Clynch, attorney at the University of Washington Federal Tax Clinic. The Pro Bono Committee plans to work with clients whose income is too high to be eligible for assistance from a low income taxpayer clinic but who nevertheless are unable to afford legal representation. It also plans to assist with the WSBA's Home Foreclosure Legal Aid Project.

The Tax Section has also established a Young Lawyers Committee chaired by Kevin Sullivan at Carney, Badley, Spellman, P.S. The Young Lawyers Committee is established to increase awareness of the Tax Section among tax attorneys relatively new to the practice of law and the benefits associated with the Section's various committees. It held its first social event on September 17, 2009, at the law offices of Carney Badley Spellman, and it was a great success.

There are several new committee chairs this year. We have two new co-chairs of the IRS Liaison Committee. They are Sandra Veliz, of LeSourd & Patten, P.S. and Ilesa McAuliffe, of the Internal Revenue Service Office of Chief Counsel. There is also a new chair of the Transactional Committee: Chris Brown, of Summit Law Group. Jeffrey Liang, an attorney at Lane Powell PC, is chairing the International Tax Committee. Adam Blake, of Merriam and Associates, PC, is our new chair for the Website Committee. We plan to move the Tax Section's website to the WSBA server and website this fall. This will save the Tax Section \$6,000.00 a year.

Other Tax Section committees have been active as well. I encourage you to read the committee reports in this newsletter and to contact the chairs of any committees that interest you. There are many ways to get involved with, and benefit from, the Tax Section. Please feel free to contact me if you have any questions or suggestions about the Tax Section. I can be reached at (206) 220-5589 or robert.v.boeshaar@irs.counsel.treas.gov.

First Annual Young Lawyers Social Event a Success

by Kevin Sullivan

On September 17, 2009, the Tax Section's new Young Lawyers Committee hosted a meet-and-greet social event for tax attorneys relatively new to the practice of law. The primary purpose of the event was to increase awareness of the Tax Section as well as to strengthen the network of our peers. Although the event was primarily attended by "younger" attorneys, we were very excited by the broad range of experience of many of the attendees. All in all, the Young Lawyers were delighted with the level of support and would like to thank all of those whose efforts made the event such a success.

The Young Lawyers intend to coordinate additional social events in the near future. This information will be made available as it becomes known. In the meantime, if you have any ideas for a social event or would like to get involved in the Young Lawyers, please contact Kevin Sullivan (sullivan@carneylaw.com).

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Hold on to Your Workpapers

Recent *Textron* Decision Adds More Uncertainty to Work Product Doctrine

by G. Martin Bingisser

Mention the magic words “tax accrual workpapers” at a CLE and chances are your audience will lose interest faster than you can get around to explaining what they are. However, those work papers have been the central item in a six-year long legal dispute that could reshape how the work product doctrine applies to internal corporate documents. To underscore the importance of the decision, the *Wall Street Journal* even ran the headline “On Work Product and Tax (This Is More Interesting Than it Sounds! Really!)” on its legal blog.

The recent First Circuit *en banc* decision in *United States v. Textron, Inc. & Subsidiaries*, No. 07-2631 (1st Cir., Aug. 13, 2009), held that the Internal Revenue Service (“Service”) could have access to documents in which Textron, Inc. (“Textron”) analyzed its chances of liability for the corporation’s tax positions. The issue presented to the court was whether or not these internal corporate documents were protected from disclosure to the IRS under the work product doctrine. The doctrine, derived from *Hickman v. Taylor*, 329 U.S. 495 (1947), is now embodied in Rule 26(b)(3) of the Federal Rules of Civil Procedure and protects documents created in anticipation of litigation from disclosure to the opposing party unless there is a substantial need for the materials and the requesting party is unable to obtain substantially equivalent materials. The court adopted a slightly new interpretation of the doctrine and held that because Textron’s documents were not *prepared for use in* litigation, they must be provided to the Service. As discussed below, this decision marks the most recent in a debate over the work product protection of tax accrual workpapers and other documents created in-house.

I. What are tax accrual workpapers?

Before discussing the specifics of the *Textron* decision, it is helpful to know more about the tax accrual workpapers the Service was trying to obtain from Textron. Tax accrual workpapers typically consist of financial audit workpapers created by either the taxpayer or their agent, that relate to

the tax reserve for deferred tax liabilities. Frequently, in order to justify the reserve amount, the workpapers include an in-depth analysis of the tax issues involved in the transaction.

The workpapers specifically at issue in *United States v. Textron* were of two types: (1) spreadsheets containing (a) lists of items on Textron’s tax return that, in the opinion of counsel, may be challenged by the IRS, (b) Textron’s estimated chance of prevailing on those issues, and (c) the amount reserved in case Textron did not prevail; and (2) the previous year’s final spreadsheet and drafts of the spreadsheet with notes and memoranda reflecting the opinion of in-house counsel on each item in the spreadsheet.

The process for developing the workpapers started when Textron’s accountants would deliver to in-house or outside counsel a copy of the previous year’s tax accrual workpapers along with recommendations regarding proposed changes and additions for the current year. In-house counsel would review the materials, make changes and then pass along to in-house accountants to calculate the amount of reserve necessary. The numbers were finally compiled and reported as “other liabilities” on Textron’s financial statements. The workpapers were subsequently turned over to the independent auditors in order to comply with auditing requirements.

Obviously, workpapers offer a gold mine of information to the Service by highlighting what issues a corporation views as weak spots on its return and how much it would be willing to settle such items, thus saving the Service both time and effort to discover what it might not have found in the first place. The *Textron* case started in just that manner, as the Service sought to discover more information during a routine audit of the Fortune 500 company.

II. Procedural Background

The case originated in 2003 when the Internal Revenue Service began examining Textron’s 2001 tax return. Once beginning the audit, the Service quickly learned

that one of Textron’s many subsidiaries, the Textron Financial Corporation had engaged in several “sale-in, lease out” transactions. Just before this discovery, the Service had also become more aggressive in their requests for tax accrual workpapers nationwide. The Service has historically taken a position of restraint in requesting such papers, but in February 2005, the Service included “sale-in, lease-out” transactions on its list of transactions for which it will request *all* of a corporation’s tax accrual workpapers (rather than just the workpapers relating to the transaction). Accordingly, the Service issued more than 500 Information Document Requests to Textron. Textron complied with every request except those relating to tax accrual workpapers. On June 2, 2005, the Service issued an administrative summons for all of Textron’s tax accrual workpapers pursuant to 26 U.S.C. § 7602 (2006), which allows the Service to examine books and records that are relevant to the Service’s inquiries. Textron still refused to disclose the documents and the Service brought an enforcement action in federal district court for the district of Rhode Island.

In district court, Textron argued that the tax accrual workpapers were protected by both the attorney-client privilege and the work product doctrine. The court first held that the attorney-client privilege was not applicable to the documents since it was automatically waived when the documents were disclosed to independent auditors. However, the court found that the work product doctrine was still applicable. To come to this conclusion, the court applied the First Circuit’s broad “because of” work product standard under which documents are protected so long as they are created in reasonable anticipation of litigation, regardless of the primary purpose for which the document was created. While both parties agreed that the primary purpose of creating the documents was to meet financial reporting requirements, Textron asserted that the workpapers were also developed to assure that Textron was financially reserved for future disputes

and litigation. Textron had been audited on a regular basis and while most of the disputes had been settled prior to litigation, three disputes in the past eight audit cycles proceeded to litigation. Accordingly, the court concluded that the workpapers were prepared “because of” litigation, since “if Textron had not anticipated a dispute with the IRS, there would have been no reason for it to establish any reserve or to prepare the workpapers used to calculate the reserve.” *United States v. Textron*, 507 F.Supp.2d 138, 150 (D.R.I. 2007). On appeal, a divided panel on the First Circuit affirmed the district court’s decision on the issue of interpreting the work product doctrine and vacated and remanded in part concerning the district court’s interpretation of the work product doctrine’s waiver rules. *United States v. Textron*, 553 F.3d 87 (1st Cir. 2009). The *en banc* court then granted the government’s petition for rehearing and vacated the panel’s decision on August 13, 2009.

III. The Decision

Prior to the recent *Textron* decision, two differing tests had been used to determine whether a document was created “in anticipation of litigation” for the purposes of the work product doctrine. As mentioned above, the “because of” interpretation held that documents are protected from discovery so long as they are created in reasonable anticipation of litigation, regardless of the primary purpose for which the document was created. This was the standard created by the Second Circuit and adopted by the First Circuit in prior decisions. See *United States v. Adlman*, 134 F.3d 1194 (2d Cir. 1998); *Maine v. Dept. of the Interior*, 298 F.3d 60, 68 (1st Cir. 2002). The Fifth Circuit has used the more stringent “primary purpose” standard, where documents are deemed prepared in anticipation of litigation only where the primary purpose in creating the document was to aid in possible future litigation. *United States v. El Paso Co.*, 682 F.2d 530, 542 (5th Cir. 1982).

While not explicitly overturning the “because of” standard, the First Circuit’s *en banc* decision in *Textron* develops a new third standard for the work product

doctrine. The court begins its decision by looking at the historical roots of the work product doctrine, finding that the doctrine was originally used to protect documents prepared for use in litigation or trial that were produced prior to the beginning of the actual litigation. *Textron* at 12 (citing *Hickman*, 329 U.S. at 510-11). The court then concludes that only work prepared for use in present or future litigation is protected, even if prepared by lawyers and reflecting legal thinking. *Id.* at 18, 20. Similar to the Supreme Court’s definition of obscenity in *Jacobellis v. Ohio*, 378 U.S. 184 (1964), the court indicates that the work product doctrine is self-apparent and that “Every lawyer who tries cases knows the touch and feel of materials prepared for a current or possible (i.e., ‘in anticipation of’) law suit.” *Id.* According to the court, the main aim of audit workpapers is to determine the percentage chance of winning or losing and not to assist in litigation or trial. *Id.* at 17.

In reviewing the facts of the case, the court found that the district court judge did not say that “the workpapers were prepared for use in potential litigation” and that if there were such a finding it would have been clearly erroneous. *Id.* at 14 (emphasis original). Because there was no evidence that the workpapers were prepared for use in litigation or that they would serve any useful purpose in conducting litigation, the court found that the work product doctrine was not applicable. *Id.* at 21-22.

This new standard is more stringent than most interpretations of the “because of” standard since the “because of” standard requires that potential litigation be only the cause in fact of the documents and not the intended use of the documents. Under the traditional “because of” interpretation, as held by the district court, the documents were created “because of” litigation since there would have been no need to determine the chance of winning at trial if there were no prospect of litigation. However, under the new rule, the documents were not created in anticipation of litigation since they were not prepared for use in litigation.

The court concludes its majority decision by discussing the policy arguments by Textron raised against disclosure. Primarily, Textron argued that it would be unfair to allow the Service to view its documents because that would reveal potential weaknesses in Textron’s tax return and therefore unfairly influence future settlement negotiations. The court counters that if a blueprint to Textron’s potential improper deductions exists, it is properly available to the government unless privileged. The court noted that this helps the Service overcome the many practical problems it faces in auditing taxpayers. *Id.* at 23.

IV. The Dissent

Judge Torruella, author of the earlier First Circuit panel decision, was joined by Judge Lipez in dissent. Judge Torruella argued that the court should follow precedent and properly apply the “because of” standard to protect the workpapers from disclosure to the Service. While the dissent acknowledges that the Court is free to adopt a new rule in an *en banc* decision, it should at least acknowledge doing so. Instead the dissent vehemently asserts that the majority quotes precedent out of context while ignoring support in precedent for Textron’s argument. For instance, the majority explicitly reaffirms the *Maine* decision where the court adopted the “because of” standard, yet does not reference the rule specifically. Similarly, the dissent takes issue with the majority’s indication that the documents cannot be protected from disclosure simply because they were created for financial reporting purposes. The dissent notes that *Adlman* specifically rejected the “primary purpose” test and held that work created for a dual purpose can be protected even if one of those purposes is something such as financial reporting. The fact that financial reporting was one purpose, the dissent contends, should not exclude the documents from protection.

Finally, Judge Torruella lists several policy arguments against the majority’s new test. Primarily, the new test allows the Service access to the mental impressions of

(continued on next page)

the taxpayer that unfairly allow the Service to know exactly how much Textron should be willing to spend to settle each item. *Id.* at 36. Also, he contends that corporate counsel will be less willing to put information in writing as a result of this decision, thus reducing the quality of representation. According to Judge Torruella, this latter point will have ramifications beyond the tax realm in cases where companies make other business decisions that require litigation analysis.

V. Analyzing the Decision

The *Textron* decision is important for a number of reasons. First, the decision is another victory in the Service's continued efforts to obtain taxpayers' tax accrual workpapers. Only three circuits have directly addressed the work product doctrine in the context of tax accrual workpapers. While the Second Circuit applied the broader "because of" standard, now the First Circuit has joined the Fifth Circuit in applying a more stringent standard. The Ninth Circuit has yet to rule on the matter, but the growing number of circuits finding for the Service can only provide more weight to the Service's arguments, especially since this has been the first major decision since the adoption of major accounting reforms earlier in the decade. Both state and federal authorities may view the decision as further support in their continued aggressive requests for documents that have followed in the wake of these reforms.

Similarly, the First Circuit's new rule further splits the circuits on their interpretation of the work product doctrine's "in anticipation of" requirement. While it is not known whether Textron will file a petition for writ of certiorari with the Supreme Court, the circuit split is unlikely

to be resolved without a future opinion by the Court in this, or another, case. As the dissent noted: "The time is ripe for the Supreme Court to intervene and set the circuits straight on this issue which is essential to the daily practice of litigators across the country." *Id.* at 53. Textron has indicated that it is considering filing a petition. A petition would be due, absent extension, on November 12, 2009.

As indicated by Judge Torruella's vigorous dissent, the decision is relevant not only to tax cases, but also to other issues confronting corporate counsel. In its amicus brief, the Association for Corporate Counsel fears that in-house counsel will be more reluctant to put their opinions in writing as a result of this decision. Similarly, the *Wall Street Journal* quoted Thomas Sabatino, general counsel of Schering-Plough Corp., on his worries that the decision will affect a variety of legal areas where future liability is assessed, from product-liability litigation to patent disputes. In those cases, one party may now be able to discover the opposing party's litigation reserve and thus tilt the playing field in settlement negotiations and trial.

The decision may also be remembered for what it did not address. One of the principal issues in district court was whether the work product doctrine was waived when the workpapers were given to Ernst & Young, Textron's independent auditor. While the attorney-client privilege is automatically waived upon disclosure to a third party, the work product doctrine is only waived when the documents are disclosed to a potential adversary. Several recent cases have discussed whether an independent auditor is a potential adversary or a conduit to a potential adversary, with the district court and original First Circuit decision finding that an independent auditor is not

a potential adversary (although the latter decision remanded the case to determine if the auditor was a conduit to a potential adversary). Since the *en banc* panel decided the workpapers were not protected in the first place, they did not proceed to answer the question of whether the protection was waived by disclosure and vacated the earlier decisions on the matter.

Finally, the trial court will also have to analyze whether or not the tax accrual workpapers created by Ernst & Young (as opposed to those created by Textron) were protected by the work product doctrine. As noted in the original First Circuit decision, this issue was not addressed at trial court even though the Service had requested both Textron and Ernst and Young's workpapers. After remand, the trial court will likely take up this issue as well.

VI. Conclusion

After years of litigation, more questions remain unanswered than answered by the First Circuit's recent *en banc* decision in *Textron*. There is now less certainty over the tax treatment of tax accrual workpapers, a problem likely only the Supreme Court can now remedy. In the meantime, taxpayers should proceed carefully in creating tax accrual workpapers to reduce the chance of being forced to disclose sensitive information that may fall within the scope of the work product privilege.

G. Martin Bingisser is a member of the Washington and New York bars. He currently works part-time as an International Tax Analyst for Redmond-based Univar Inc. and is training towards the 2012 Olympic Games in the hammer throw. For more information, see www.mbingisser.com.

CLE Committee Report

by Amber Quintal

Mark your calendars! Please join us for our upcoming half-day seminar "Tax Toolbox: Tax Issues for Business Transactions," on December 11, 2009, at the WSBA offices. We are very pleased to bring you an exceptionally distinguished speaker panel:

- Leslie R. Pesterfield, Ogden Murphy Wallace, P.L.L.C., is speaking on "Federal Tax Issues and Choice of Entity Considerations for Business Transactions: When to go with the herd and form an LLC or entity taxed as a partnership; and when to go against the herd and elect Subchapter S or simply form a C Corporation?"
- Robert L. Mahon III, Perkins Coie LLP, is back by popular demand to cover State and Local Tax considerations for business transactions.
- Ada Ko, Lane Powell, PC, is speaking on International Tax Issues for Business Transactions, including entity selection for international business transactions and how to avoid traps for the unwary in international transactions.

Many thanks to the Estate and Gift Tax Committee for all their hard work putting on the "Updates on Tax Laws and Regulations Impacting Trusts and Estates" seminar on August 27, 2009! The CLE was a smashing success, thanks to the tireless work of the co-chairs Kate Szurek, Skagit Law Group, PLLC, and Lora L. Brown, Law Offices of Lora L. Brown, and the superb faculty: Joan S. Albee, Wellspring Group, P.S.; Wendy S. Goffe, Graham & Dunn PC; Claudia A. Gowan, Reed Longyear Malnati & Ahrens PLLC; Benjamin G. Porter, Porter Kohl & LeMaster, P.S.; and Susan B. Queary, Bader Martin, P.S..

The CLE Committee is recruiting new Committee members and CLE speakers! If you'd like to get involved or have an idea for a CLE, please contact Amber Quintal at aquintal@omwlaw.com.

Estate & Gift Tax Committee Report

by Alan Macpherson

1. We will meet at noon on the following dates at the offices of Gordon Thomas Honeywell in Seattle:

October 9, 2009
November 13, 2009
January 8, 2010
March 12, 2010
April 16, 2010
June 11, 2010

2. We begin the year with the following topics to address:

Progress of RCW 6.15 legislation proposed for upcoming session. Gives couples with certain public and nonprofit retirement plans the same opportunities for use of estate tax exemptions, as couples with IRAs now have.

Progress of Principal and Income Act legislation proposed for upcoming session. Clarifies income tax allocation between trusts holding interests in pass-through entities, and the beneficiaries of these trusts.

Progress of pending controversies over taxation of "QTIP" (marital) trusts established before the current state estate tax was enacted.

Possible legislation to exempt certain small gifts of cash and personal property from default allocation of estate tax.

Review of estate tax allocation to retirement plans, and challenges in enforcing such an allocation.

Review of DOR's proposed form for filing estate tax return where no Federal return is required due to the divergence of federal (\$3.5 million) and state (\$2.0 million) exemptions.

CLEs for 2009-2010.

3. Want to join, or have questions? Please email our Committee Chair Alan Macpherson: amacpherson@gth-law.com. Thanks

International Tax Committee Report

by Jeff Liang

The International Tax Roundtable, co-sponsored by Washington CPA and the Tax Section, provides a forum for tax practitioners to discuss pertinent cross-border tax issues. Held during the lunch hour at firms throughout King County, the International Tax Roundtable promotes an interactive environment in which attorneys and CPAs can network with their peers, and share information and ideas about issues facing taxpayers engaging in international activities. The Roundtable also provides a platform for attorneys from other countries to speak to Washington-based practitioners about tax issues they are facing in foreign countries, as well as a platform for in-house counsel to voice their opinions on the international tax issues that matter to multinational companies. The International Tax Roundtable is generally held every other month.

The first nine months of 2009 have seen proposed legislative and regulatory changes to U.S. tax law which affect cross-border tax issues, and we are currently planning meetings to discuss the impact of these changes. If you are interested in becoming more involved in the International Tax Committee or want to sign up for the list serve, please send an e-mail to Jeff Liang, at Lane Powell PC, at liangj@lanepowell.com.

IRS Liaison Committee Report

by Sandra Veliz

Ilesa McAuliffe of IRS Counsel, and Sandra Veliz, of LeSourd & Patten, P.S. are currently serving as co-chairs of the IRS Liaison Committee. The Committee held a meeting on September 24, 2009. Professor Scott Schumacher spoke about the function of the Federal Tax Clinic and its role in effective tax administration. The Committee conducts regular meetings to discuss various topics pertinent to practice before the Internal Revenue Service. The meetings generally take place in the Eagle Room of the Jackson Federal Building in Seattle. Our next meeting is tentatively planned for November 19, 2009 with Special Agent Kevin Hanff speaking about criminal tax issues. Please contact Sandra at sveliz@lesourd.com or Ilesa at ilesa.mcauliffe@irs.counsel.treas.gov.

The Taxation Law Section newsletter invites its readers to submit articles, items of interest, and announcements for publication in upcoming issues. Share your expertise, your knowledge, and your insights for the benefit of your colleagues.

So you have an idea you would like to flesh out, or a finished article ready to go?

Please contact the Newsletter Editor, Jennifer Gellner, by sending an e-mail to jennifer@gellnertaxlaw.com.

We would like to read what you have to say.

Pro Bono Committee Report

by John Clynych

The newest addition to the Tax Council is the Pro Bono Committee. At the present time, the Committee will focus its energy on recruiting volunteer attorneys for the Federal Tax Clinics at Gonzaga University and the University of Washington Schools of Law and the WSBA Home Foreclosure Legal Aid Program. The determination to initially focus on programs already in place came after consultation with the WSBA and the ABA. We are very fortunate to have Scott Schumacher, the director of the Federal Tax Clinic at University of Washington School of Law, and Jennifer Gellner, the director of Federal Tax Clinic at Gonzaga University School of Law, on the Committee.

We recently emailed flyers to WSBA Tax Section members to encourage attorneys to join us on the Committee and/or as volunteer attorneys. The flyer also encouraged attorneys who had other pro bono areas they wanted to assist in to join the Committee.

We currently have 12 people who are either Committee members or have expressed interest in joining the Committee. We currently have 22 attorneys who are either currently volunteering their time as pro bono attorneys or will be in the near future. The caseloads range from one case to 19 cases, depending on what each attorney desires.

If you have a desire to join the Committee or volunteer your time as an attorney, let me know. The satisfaction level is very high. The first committee meeting was Friday, October 2nd at the University of Washington School of Law (the deadline for the report was before the meeting was held. I am sure it went very well). Future meetings will be held at the UW School of Law. Attendance by phone is available.

Just give me a call or email me.

John Clynych, Chair
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Scholarship Committee Report

by Cori E. Flanders and Cory L. Johnson

Each year, for the past several years, the Tax Section has offered a scholarship to a law school graduate attending an LL.M. program in tax. We are currently seeking to increase the number of donors, as donations go directly to the scholarship award. Therefore, the greater the donations and number of donors, the larger the monetary award to the recipient. Contributors will be acknowledged at the Tax Section's annual luncheon and on the Tax Section website.

The application deadline of April 23, 2010 is approaching quickly. The scholarship is offered to an individual who has demonstrated a strong academic record, a financial need, and the intent to become an active member of the WSBA Tax Section upon completion of his/her LL.M. tax education. The prior recipient, Michelle DeLappe, just began her LL.M. studies at the University of Washington School of Law. The 2010 award recipient will be announced at the Tax Section annual luncheon.

For more information, please visit the scholarship link under our Tax Section website.

Transactional Tax Committee Report

by Chris Brown

The Transactional Tax Committee held its first lunch session on August 9th, to discuss two new cases addressing the passive activity loss rules. These cases were *Thompson v. U.S.* (Ct. Fed. Cl. Jul 20, 2009) and *Garnett v. CIR*, 132 TC No. 19 (Jun 30, 2009), both taxpayer victories. The second meeting occurred on October 8, 2009, to review various Washington state tax issues that are common in business transactions. Look for future meetings of this group to be held every other month, normally on the second Thursday of the month. The meetings are held at the offices of Riddell Williams in Seattle at noon.

Website Committee Report

by Adam Blake

The Website Committee is pleased to announce that the Taxation Section is in the final stages of creating a new website, which will be maintained by the WSBA. We are excited about this transition, as the new website will contain virtually all of the same information as the old website, but should be much more user-friendly. In addition, because it will be maintained by the WSBA, there will be more frequent updates and additional information about upcoming events and meetings. Although the new website will have a different web address, it will still be accessible by clicking on the "Taxation Law" link on the WSBA Practice Sections webpage (<http://www.wsba.org/lawyers/groups/sections.htm>).

All current members of the Taxation Section will be receiving an email regarding this transition, as well as an email discussing the new Taxation Section list serve. This email will give instructions to members who may want to opt-out from receiving correspondence from the Taxation Section.

If you have any questions about the new website or list serve, or if you would like to be involved in the Website Committee, please contact Adam Blake at (206) 829-2500 or by email at ajblake@merriamandassociates.com.

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