Taxation Law

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President's Message

by Cori Flanders

I am very excited to serve as President of the WSBA Taxation Section for the upcoming 2014 fiscal year. We have a talented and experienced group of incoming officers and committee chairs. The Tax Section is planning several events to keep our members connected and involved in the tax community this year.

Our members are dispersed throughout Washington state and our goal is to plan events that allow all members the ability to participate. Some of the events we are discussing for the upcoming year include: 1) a reception (or two) for a United States Tax Court Judge, assigned to either the Seattle or Spokane United States Tax Court calendar; 2) young lawyer happy hour events; 3) lunchtime CLE brown bags discussing current "hot" topics; and 4) our annual Tax Section luncheon.

We had an extremely successful and well attended luncheon this past May. The attendees had the opportunity to hear Professor Roland Hjorth's view on Tax Policy. Further, Richard G. Wood was presented with the Roger L. Stouder award for his devotion to the Attorney-CPA clinic for a number of years. I want to thank Richard again for his invaluable service to the tax community. Finally, we awarded the Tax Section 2013 annual scholarship award to Liberty Upton, a Seattle University Law School graduate, and presented donations to the low income taxpayer clinics at both the University of Washington School of Law and Gonzaga Law School. Several individuals and firms generously contributed to the above causes.

I want to encourage new lawyers and existing members to participate in our Tax Section events this year. The events provide an excellent opportunity to meet Tax Section members and stay connected. For more information on upcoming events, please visit our Tax Section website.

This should be a great year and I would like to personally thank you for your membership and support of the Tax Section. I also want to express, on behalf of our members, our gratitude to Darek Jarski for his work and dedication to the Tax Section this past year. As President, he devoted numerous hours to making the Tax Section a better organization for its members. I have big shoes to fill, but look forward to this year and hope to see you all at our upcoming member events.

Recent Changes to Innocent Spouse Rules Expand Opportunities for Relief

by Tiffany Gorton[1]

The general rule under section 6013 with respect to tax liability on a jointly filed income tax return is that it is joint and several. Each spouse is liable for the entire amount of tax assessed, including the tax shown on the return as well as any deficiency that is assessed, any additions to tax, and any interest or penalties that arise as a result of the joint return. This is so even if the spouses later divorce, and even if a judgment of divorce indicates otherwise. Congress first introduced the innocent spouse rules in 1971, which were expanded in 1984. Then in 1998 under section 3201(a) of the Internal Revenue Service Restructuring and Reform Act Congress enacted section 6015, which provides three types of relief from joint and several liability for spouses who filed joint income tax returns: innocent spouse relief, separation of liability relief, and equitable relief. Since the enactment of section 6015, practitioners and scholars alike have been debating and awaiting changes to the equitable relief provisions under IRC §6015(f). With the persistence of Nina E. Olson, National Taxpayer Advocate, those changes began in July 2011. This article will provide a short overview of the history of innocent spouse rules and will detail the changes proposed by the IRS.

The initial innocent spouse rules, set forth in section 6013(e), now repealed, offered limited relief from joint and several liability, and only when five requirements were met. First, the couple's jointly filed return omitted an amount greater than 25 percent of gross income as shown on the tax return. Second, the amount omitted was attributable to the other spouse, not the spouse requesting relief. Third, the requesting spouse did not know or have reason to know of the omission when signing the tax return. Fourth, taking into account all facts and circumstances, it would be inequitable to hold the requesting spouse liable for the tax deficiency for that year. Finally, the liability for which the relief was being sought was attributable to that omission. Significantly, innocent spouse relief was available only for omissions of income, and no relief was available when the tax deficiency resulted from erroneous or fraudulent deductions, claims or tax avoidance or evasion.

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The rules of former section 6013(e) were expanded in 1984 to provide for innocent spouse relief in cases involving a joint tax return which reflected erroneous deductions, credits or basis in property. Relief from joint and several liability was available when four circumstances were present. First, a joint tax return had to be filed. Second, the jointly-filed tax return reflected an understatement of tax attributable to a grossly-erroneous item of omitted income or erroneous deduction, credit or basis in property of the non-requesting spouse. Third, the spouse requesting relief was able to establish that he or she did not know and had no reason to know that there was a substantial understatement on the tax return as filed. And finally, it would be inequitable under all the facts and circumstances to hold the requesting spouse liable for the understatement. Putative innocent spouses had little success in obtaining relief under these provisions.

Enacted in 1998, Internal Revenue Code Section 6015, which replaced 6013(e), provides three types of relief from joint and several liability for spouses who filed joint income tax returns: innocent spouse relief, separation of liability relief, and equitable relief. Under 6015(b) a spouse may seek relief from understatements of tax liability but not from underpayments of the same. Relief from joint and several liability may be sought by an "innocent spouse" if a joint tax return was filed, there was an understatement of tax on said tax return that was attributable to erroneous items of the non-requesting spouse, the requesting spouse establishes that he or she did not know or have reason to know of the erroneous items attributable to the non-requesting spouse, holding the requesting spouse liable for the understatement of tax would be inequitable under all the facts and circumstances existing in that tax year, and the requesting spouse has requested relief under Section 6015(b) within two years of the first collection activity with respect to the requesting spouse.

Under the 1998 Act, separation of liability relief may be requested under Section 6015(c) if the requesting spouse is divorced, legally separated or has been living apart from the non-requesting spouse for more than 12 months. Under separation of liability, the requesting spouse will get relief from joint and several liability to the extent of the non-requesting spouse's apportionable share of liability; the burden of proving such is on the requesting spouse. A requesting spouse may seek separation of liability relief if the above separation requirements are met, a joint return was filed, the deficiency from such remains unpaid, and relief is sought under Section 6015(c) within two years of the first collection activity with respect to the requesting spouse.

Finally, if the requesting spouse is ineligible for either innocent spouse relief under Section 6015(b) or separation of liability under Section 6015(c), he or she may request equitable relief for either understatement or underpayment of tax. Under Section 6015(f), the IRS may provide relief if, taking into account all facts and circumstances, it would be inequitable to hold the requesting spouse liable for the understatement or underpayment of tax. Section 6015(f) is a "catch all" provision of sorts providing relief for those spouses who would not otherwise qualify under 6015(b) or (c). The IRS adopted procedures by which it will evaluate 6015(f) cases in Revenue Procedure 2000-15, which was soon amended by Revenue Procedure 2003-61. It is these provisions that have received the most discussion over the past three years and to which a few major changes were made.

First, Revenue Procedure 2003-61, as well as Regulations under 6015(f), imposed the same two-year timeframe to make an innocent spouse election as that required for relief under Sections 6015(b) and (c), even though there was nothing in 6015(f) that imposed such a limitation. This two-year requirement prevented many spouses from being able to access the equitable relief they would otherwise qualify for under the Code.

The imposition of a two-year limitation in 6015(f) cases, where no such limitation was present in the statute, was addressed in *Lantz v. Commissioner*, 607 F.3d 479 (7th Cir. 2010). In *Lantz*, the requesting spouse was married to a dentist who was found to be guilty of Medicare fraud. As a result of this finding, the Internal Revenue Service found that there was a significant understatement of tax on the jointly filed income tax return. The IRS issued notices to both spouses. The non-requesting spouse assured the requesting spouse that he would take care of things with the IRS and thereafter, the requesting spouse did not receive any direct communications from the IRS. The requesting spouse's overpayment was kept by the IRS and applied toward the underpayment attributable to the non-requesting spouse's understatement but when the requesting spouse sought equitable relief under Section 6015(f); the IRS denied the same because the relief was requested after the two-year period had expired from the initial collection activity of the requesting spouse. The United States Tax Court held that holding a requesting spouse to the two-year application requirement for equitable relief was impermissible. The court reasoned that Congress provided Section 6015(f) as a last resort for taxpayers to avoid the potential harshness of Section 6015(b) and (c) and that the two-year requirement was not applicable to taxpayers seeking equitable relief. The Seventh Circuit reversed, holding that the regulation was an appropriate exercise of Treasury's discretion to interpret and apply the tax laws. Courts reach a similar result in *Mannella v. Commissioner*, 631 F.3d 115 (2011) and *Jones v. Commissioner*, 642 F.3d 459 (2011). Other cases were pending in the circuit courts of appeals. Notably, all of the taxpayers were represented either by a low-income taxpayer clinic or a pro bono attorney.

The status of the two-year rule in 6015(f) was resolved by IRS Notice 2011-70, which was released on July 25, 2011. The procedures under this Notice served to eliminate application of a two-year limitation on individuals seeking equitable relief under Section 6015(f). The IRS will now consider applications for equitable relief under Section 6015(f) if the ten-year period for collection of tax under Section 6502 remains open with respect to the tax years for which the individual is seeking equitable relief. If the individual is seeking equitable relief related to a refund of tax then the limitations period under Section 6511, which governs refunds and credits, will govern availability of such relief.

Transitional rules were issued under the same for the period until final regulations are issued formally removing the two-year requirement. Future requests may be made

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regardless of when the initial collections activity began within the requirements of Section 6502 or 6511. Individuals with requests pending before the IRS do not need to reapply; the IRS will consider requests for equitable relief regardless of whether the two-year period has expired. Taxpayers who requested and were previously denied equitable relief solely because of timeliness may reapply by filing a new Form 8857 and the IRS will review the application anew taking into consideration the removal of the two-year requirement. Requests that are currently in litigation will be considered through the lens removing the former two-year requirement. Finally, with respect to any cases that were already litigated and are now final wherein the IRS stipulated that but for timeliness the taxpayer's request for equitable relief would have been granted, no further collection will be sought. There will not, however, be any refunds or credits for those amounts already collected.

In addition to eliminating the two-year rule, the IRS issued Notice 2012-8, which proposes changes to Revenue Procedure 2003-61. Since the issuance of Rev. Proc. 2003-61, the IRS has processed a great number of individuals seeking equitable relief, and the proposed revenue procedure would expand how the IRS takes into account abuse and financial control with respect to individuals seeking equitable relief. When any type of abuse, including financial, has been present, it may be difficult for the requesting spouse to question items reflected on a tax return, seek such relief, as well as have the financial resources to satisfy joint tax liabilities. The proposed revenue procedure would also have the effect of mitigating other factors that may otherwise count against granting equitable relief for that individual. This proposed revenue procedure would also result in more streamlined treatment of such requests; new guidance with respect to economic hardship based on income, expenses and assets; and weight to be accorded to certain factual circumstances in determining the availability of equitable relief. Until the revenue procedure is finalized, the IRS will apply the broader, more lenient provisions in determining equitable relief. However, the Tax Court has held that it will continue to apply the procedures set for in Revenue Procedure 2003-61, when it evaluates whether the IRS has abused its discretion in denying relief. *Sriram v. Commissioner*, T.C. Memo. 2012–91.

Notice 2012-8 proposes several significant changes to the innocent spouse rules of Revenue Procedure 2003-61, including changing the time period within which a spouse may request relief and shifting the focus to one of more sensitivity toward abuse and financial control on the part of the non-requesting spouse. There is also a new exception proposed to be added to the threshold conditions that the requesting taxpayer must ordinarily meet to seek relief. The Service will now consider granting relief even if the item resulting in the understatement or deficiency is attributable to the requesting spouse if the requesting spouse is able to establish that the non-requesting spouse's fraud led to the erroneous item.

Under the proposed revenue procedure, like Revenue Procedure 2003-61, a taxpayer will normally be entitled to relief, under streamlined procedures, if she (1) is divorced, legally separated, or has lived apart for past 12 months; (2) will suffer economic hardship if relief not granted; and (3) did not know and had no reason to know of understatement or that the nonrequesting spouse would not pay liability. The proposed revenue procedure quantifies the definition of "economic hardship." Section 4.03 will be revised to provide minimum standards based on income, expenses and assets for determining whether economic hardship will result if relief is denied in a taxpayer's given situation. Hardship exists if the requesting spouse's income is below 250 percent of the federal poverty guidelines, or if her monthly income exceeds reasonable basic monthly living expenses by $300 or less. Further, a finding that economic hardship would not result will not weigh against relief. This is an important change to the way in which this factor is evaluated by the Centralized Innocent Spouse Unit. No longer would reviewers be allowed to impose their own definition of economic hardship, and reviewers are given definite standards – something IRS personnel are accustomed to applying.

Additionally, under Section 4.03, actual knowledge of the item giving rise to the understatement or underpayment of tax on the part of the requesting spouse will no longer be weighed more heavily than the other factors. Again, the idea behind these changes is to provide relief to taxpayers in abusive situations, including financial abuse. It therefore follows that if the requesting spouse was being abused or the non-requesting spouse maintained financial control over the household finances such that the requesting spouse was unable to challenge the treatment of the item giving rise to understatement or deficiency, then those circumstances will result in this factor weighing in favor of granting equitable relief even though the requesting spouse may have had knowledge or reason to know of the erroneous item. This analysis is the same with respect to the Service's consideration of whether the requesting taxpayer reasonably expected the non-requesting spouse to pay the tax liability within a reasonably prompt time. The updated provisions will clarify these details relating to the requesting spouse's knowledge of the erroneous item on the return as well as his or her knowledge with respect to payment of the liability.

Perhaps the most important change is the broadening of the definition of abuse. In most cases, abuse was limited to physical acts of violence that did not (somehow) give rise to duress. The proposed revenue procedure sets forth the following definition of abuse:

> Abuse comes in many forms and can include physical, psychological, sexual, or emotional abuse, including efforts to control, isolate, humiliate and intimidate the requesting spouse, or to undermine the requesting spouse's ability to reason independently and be able to do what is required under the tax laws. All the facts and circumstances are considered in determining whether a requesting spouse was abused. The impact of a nonrequesting spouse's alcohol or drug abuse is also considered in determining whether a requesting spouse was abused.

The proposed revisions clarify that a requesting spouse's legal obligation to pay outstanding tax liabilities under a divorce decree or other legally binding agreement is a factor to consider in addition to the non-requesting spouse's legal obligation to pay tax liabilities. The non-requesting

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Donations to the Low Income Taxpayer Clinics

by Jennifer A. Gellner

For the past six years, the Tax Council has made donations to the two Low Income Taxpayer Clinics ("LITC") situated in Washington state. Scott Schumacher is the director of the Federal Tax Clinic at the University of Washington School of Law, and I am the director of the Federal Tax Clinic at the Gonzaga University School of Law.

In 1998, Congress passed H.R. 2676, The Internal Revenue Service Restructuring and Reform Act of 1998, which is commonly referred to as the Taxpayer Bill of Rights. The Bill made provision for grants of up to $100,000 per year for each low income taxpayer clinic. Scott began as director in the first year the grant funds were available for school year 2000 to 2001. I was one of the first six students in the clinic in the LL.M. program that year, and Scott's program has grown to include 18 students, some J.D candidates and some LL.M. candidates.

Gonzaga University started its LITC in 2001, and the director, until 2008, was Chuck Hammer. I took over for Chuck in May 2008 and grew the clinic from a part-time program: the grant was at $60,000 in 2008 and received $94,000 for 2013. My clinic includes Masters in Accounting (MAcc) students from Gonzaga University Business School to work with the law students as attorneys and accountants work together in private practice.

Scott and I supervise students representing low income taxpayers in controversy matters with the IRS. Scott and I provide classes in substantive tax law, research, and procedure, and supervise the case work. Student Interns handle office and correspondence audits, innocent spouse cases, penalty abatement requests, and collection issues, including liens, levies, offers in compromise, installment agreements, collection due process hearings, and more.

Some of the cases have very interesting issues, and the students especially love conducting a trial in the United States Tax Court. Gonzaga had its first case win after its first trip to Anchorage in 2009 to assist at the Alaska Tax Court Calendar. The Gonzaga students also conducted a trial in fall 2011 in Spokane, and the judge ordered briefs, but before the clinic wrote its brief, the IRS requested a Motion for Remand and provided full relief to our client rather than risking an unfavorable opinion regarding trust fund assessments.

Taxpayers seeking free legal assistance from the LITC's must fall within income guidelines that are determined each year based on 250 percent of the poverty guidelines. Also, cases typically involve liabilities of $50,000 or less; however, cases may be accepted over the controversy limit for good reason, e.g., the liability is likely to be reduced to below the $50,000 limit through representation.

The generous donations by the WSBA Taxation Section are greatly appreciated. This year's donation is making it possible for one of my students to participate in an office audit in the Yakima IRS Office. There were no more travel funds available and the dual-degree MAcc and J.D. student is so grateful to have the opportunity that would not have been possible without the donation.

On behalf of Scott and myself, "thank you very much for your continued donations!"

When you have finished reading this newsletter, please pass it on to someone else in your firm.

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spouse having the sole obligation to pay would weigh in favor of granting equitable relief whereas the requesting spouse's sole legal obligation to pay would weigh against granting relief. If the facts are such that the requesting spouse had reason to know that the non-requesting spouse wouldn't pay the obligation upon entering into an agreement with him or her, the non-requesting spouse had his duty discharged in bankruptcy or both spouses were equally liable for payment, the fact will be neutral and won't weigh in favor or against granting equitable relief.

Finally, the proposed procedure eliminates the rule under Section 4.04 which limited refunds in cases involving deficiencies to payments made by the requesting spouse pursuant to an installment agreement. In both underpayment and understatement cases, the requesting spouse will be eligible for a refund of separate payments made by the requesting spouse post July 22, 1998 if he or she can establish that the funds used to make the payment for which the refund is sought were provided by the requesting spouse. The requesting spouse may also be eligible for a refund of his or her portion of a joint overpayment from another tax year that was applied to the joint income tax liability if the requesting spouse can establish that he provided the funds for the overpayment. A requesting spouse will not, however be eligible for any portion of a payment or overpayment made by the non-requesting spouse.

The impact of these changes will be immense. The removal of the two-year requirement with respect to individuals seeking equitable relief will make it significantly easier for individuals, especially low income taxpayers, to access equitable relief. And it seems that additional changes with respect to factors of abuse and financial control in determining the availability of equitable relief are on the horizon.

1 Tiffany Gorton is an attorney with Kutscher Hereford Bertram Burkart, PLLC in Seattle, Washington. Tiffany's practice focuses on tax and estate planning and trust and estate litigation. She volunteers with the University of Washington federal tax clinic representing low income taxpayers in dispute with the IRS. Tiffany has also served as the chair of the pro bono committee for the WSBA tax section. She can be reached at *tgorton@khbblaw.com*.

CLE Committee Report

by Robert Boeshaar

The CLE Committee is already planning its next Continuing Legal Education seminar scheduled for Tuesday, December 17, 2013. The topics will focus on estate planning and international tax and will include international estate planning, ethical issues in estate planning, trust litigation and international tax compliance. It will be held at the WSBA-CLE Conference Center. If you have any ideas for future CLEs, or would like assistance in preparing or promoting your CLE, please contact Robert Boeshaar, CLE Committee Chair, at *boeshaar@boeshaarlaw.com*.

IRS Liaison Committee Report

by Melissa Hilty

Melissa Hilty 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 February 28, 2013, where the local IRS Taxpayer Advocate spoke about the services available to taxpayers from the local Taxpayer Advocate. For our next Brown Bag lunch we are hoping to have the newly hired Seattle Chief of Appeals as a speaker.

Legislative Committee Report

by Bob Mahon and Stephanie Gilfeather

The Legislative Committee works behind the scenes reviewing tax-related Washington state legislation with a particular focus on legislation designed to improve fairness in tax administration. During the 2013 Legislative Session, the Legislative Committee was particularly active in supporting two bills and opposing another.

Support - Senate Bill 5336

Senate Bill 5336 ("SB 5336") attempted to change the standard of review for property tax valuations from "clear, cogent, and convincing" to "preponderance of the evidence." SB 5336 would have improved fairness by leveling the playing field for taxpayers receiving excessive valuations, by aligning the standard for appealing a property tax valuation with the burden in other tax cases, by bringing Washington into conformity with the vast majority of other states, and by correcting the inadvertent legislative error that imposed this heightened standard in the first place. SB 5336 died in the Senate Ways & Means Committee.

Support - Senate Bill 5647

Senate Bill 5647 ("SB 5647") required the department of revenue ("Department") to publish redacted versions of all of its determinations. SB 5647 would have improved fairness by increasing transparency in the tax appeals process, which will ensure more consistent treatment of taxpayers in similar situations and provide taxpayers a better understanding the Department's rules and interpretations. Under the current statute, the Director of the Department has discretion to designate certain written determinations as precedents, which are then published by the Department. In reality, the Department publishes very few determinations. In 2010, only 15 of the 92 determinations nominated for publication were actually published, and in 2011, the Department again published only 15 of the 106 nominations. (A substantially larger number of determinations are decided each year but are not nominated for publication.) SB 5647 would have required the Department to publish all determinations within 90 days. SB 5336 died in the Senate Ways & Means Committee. In partial response to concerns raised by the Tax Section, the Department has indicated that it intends to publish more determinations in the future. We will continue to monitor the Department's progress.

Oppose – House Bills 1920 & 2075

Engrossed House Bill 1920, commonly referred to as the Bracken Bill, was the Department's reaction to a Washington Supreme Court case *Estate of Bracken v. Dep't of Revenue,* 175 Wn.2d 549 (2012). It amended the definition of "transfer" to include property where the decedent economically benefited from the property – for example property in a QTIP marital trust. The Tax Council opposed the Bracken Bill, but a version, EHB 2075, passed the legislature and was signed on by the Governor on June 14, 2013. For more details on the Bracken Bill, please see the Estate & Gift Tax Committee's update.

Pro Bono Committee Report

by Vijay Gosalia

The Pro Bono Committee is dedicated to working with the legal community in an effort to inform attorneys about low-income individuals who need representation in tax controversy matters before the Internal Revenue Service. The committee has recently worked with the Young Lawyers Committee in holding a networking event to help inform new attorneys about the community need for tax assistance. The committee continues to work with the Federal Tax Clinic at the University of Washington in an effort to match low-income clients with attorneys willing to assist those in need. When possible, quarterly meetings will continue to be held at the University of Washington in an effort to recruit new attorneys to participate in the Pro Bono Committee. If you are interested in taking on a pro bono case or getting involved with the Pro Bono Committee, please contact Vijay Gosalia at *vgosalia@ortizgosalialaw.com*.

State and Local Tax Committee Report

by Michelle DeLappe

Our SALT Committee is looking forward to a busy and exciting year. For over a year now, our Tax Dispute Resolution Subcommittee, composed of attorneys from both private and government sectors, has been exploring concerns and possible improvements to Washington's tax appeals system. Our last SALT Committee meeting on July 24 featured the recommendation culminating from the Subcommittee's work in this area. Pursuant to its recommendation, the SALT Committee is proposing legislation based on the ABA Model State Administrative Tax Tribunal Act for the 2014 legislative session. Among our goals in doing so is to establish (1) an independent tax tribunal with expertise in Washington tax law that provides a hearing opportunity either before payment of the disputed tax or with a mechanism for an award of fees and costs to the taxpayer who prevails, and (2) a meaningful opportunity for informal review and settlement with the taxing authority that takes into account litigation risks and costs facing both parties. Our next step is to finish considering and drafting possible modifications to the model language as we prepare to submit our final proposal to the WSBA. We welcome participation of anyone interested in assisting in this process.

In our quarterly meetings, the SALT Committee provides a forum to discuss recent developments and common concerns in state and local tax. To receive notifications of interest to the SALT community and details about upcoming meetings and events, to volunteer assistance in supporting this proposed legislation, or to otherwise get involved in the SALT Committee, please contact Committee Chair Michelle DeLappe at *mdelappe@gsblaw.com*.

Transactional Tax Committee Report

by Andrew Bryant

The Transactional Tax Committee, International Tax Committee and State and Local Tax Committee co-hosted a well-attended joint committee mini-CLE presentation on April 24 regarding post *Getty*-affiliate transactions and a Department of Revenue update with Ron Bueing of Pivotal Law Group. We received positive feedback from the joint committee on the CLE format and hope to offer such additional programs in the future. Our final meeting for 2013 will be held on October 24 at noon at the offices of Riddell Williams. We will be discussing application of the new Medicare contribution tax to transactions as well as partnership tax issues related to the *Historic Boardwalk Hall, LLC v. Commissioner* case. We welcome new committee members or guests from the WSBA Tax Section as well as any ideas for future presentations or discussions related to taxation of business transactions. Please contact Andrew Bryant at *abryant@wsgr.com* or 206-883-2512 if you have any questions or suggestions regarding the Transactional Tax Committee.

Thank You for the Scholarship Donations

by Richard L. Johnson

Thank you to everyone who contributed to this year's scholarship campaign. You contributed $4,620 toward the $5,000 scholarship awarded to Liberty Upton. Liberty will be attending the University of Florida Levin College of Law, and she is already planning her return to Washington.

This scholarship would not be possible without the support of our generous donors.

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Thank you again for making this year's scholarship campaign a success.

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