



WASHINGTON STATE BAR ASSOCIATION

## Taxation Section

COUNCIL MEETING MINUTES – FEBRUARY 17, 2017

Perkins Coie, 1201 Third Avenue, Suite 4900, Seattle

### Persons in Attendance by Telephone:

Tiffany Gorton – President  
Richard Johnson - Treasurer  
Vijay Gosalia - Secretary  
Nick Nilan – IRS Liaison  
Anna Cashman – Estate & Gift  
Jim Hunt – CLE  
Corey Johnson – Immediate Past President

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8:00 a.m. The meeting was called to order.

1. Tiffany Gorton provided a recap of the recent town hall meeting regarding the LLLT program and a brief history of the program.
  - Supreme Court has mandated the BAR to coordinate the LLLT program. Started out with family law section is they are completely opposed to it.
  - Court and LLLT board want to continue expanding into family law (attend hearings with clients and to move into additional practice areas).
  - Tiffany disagrees on the response to the LLLT program and would like the Tax Section's response to be different. Concerned about opposing the LLLT program outright. Should not be completely opposed to the program in order to help shape the program so that it will not be detrimental to the public and bar members and the practice.
  - It's not clear if there is a need for the LLLT program. Supposed to be for low income clients, but Tiffany is not convinced it's the best way to solve the problem.
    - Goal is to be at the table to prevent it from getting any worse.
    - Nick asked how many LLLTs are there? Under 20 LLLT currently practicing and all in family law. If so few, why expand to other practice areas?
    - Half are employed by law firms.
  - Does not appear that the BAR has the data to back up the need for more LLLTs.
  - There is no data to back up the need for LLLT.



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2. Anna Cashman: Even though only 20 right now in practice there are more in the process of completing the program.
3. Cory Johnson: It's a pretty new program (2012) and took some time to get set up. Could explain why there are not too many yet. Required education is an associate's degree. May be a work requirement as a legal assistant to become a LLLT.
4. Rich Johnson: Study cited is the Survey of Unmet Needs. The comments from the Bar and other sources don't seem to be supported by the study. Of the people surveyed, only about 30 claim (out of 1300) they could not find legal help that was affordable. Most people didn't seek help or seek out an attorney.
  - There seems to be a disconnect between the LLLT program and the actual needs.
  - LLLT board has not taken into consideration or asked opinions of section leadership.
5. Vijay Gosalia stated the reasoning behind the LLLT program does not make sense because there are a lot of new attorneys, solo attorneys and small firms that serve low income clients and provide pro-bono services.
  - Jim Hunt agrees and is troubled that the BAR is pushing students to go to law school and on the other hand encourage the LLLT program.
6. Cory Johnson: Program is funded by the BAR, the program does not pay for itself.
  - Supreme court dissented and stated that the LLLT program is funded by the legal profession and that should not be the case.
7. Richard Johnson: Legal help is out there but people do not seek it out. Fees are not the real issue.
  - People are underserved because they do not seek assistance. Not because it was too expensive.
  - LLLT has a reduced fee for members. Not clear when they would become self sufficient
8. Not clear on the need of the LLLT program. Most people using TurboTax and legal zoom are not low income clients. The program is going to happen and now need to provide feedback.
9. Tiffany Gorton suggested we draft something to help craft the program and to have a seat at the table.
  - Anna Cashman will share the draft as to what the RPPT has done and council can respond to the statement (agree, disagree, provide feedback).



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10. Jim Hunt: People go to the Internet and use LegalZoom so they don't have to pay fees and not because they are unable to afford it.
11. Anna Cashman: The program is going to happen so the Tax Section should partner with another section or submit a letter to the Supreme Court advising the court of the concerns and how to make the program less harmful.
12. Tiffany Gorton suggested the Tax Section work with the RPPT section to draft a letter regarding the program.
13. Anna Cashman will share what the RPPT comes up with in terms of a comment letter and will share it with the Tax Council to provide feedback.

**MEETING ADJOURNED**