

## **October 21, 2022: Meeting of the WSBA Tax Section Executive Committee – Meeting Minutes**

### **Persons in Attendance by Zoom or Telephone:**

1. Kristi L. Richards – Chair
2. Cat Connell – Secretary
3. Jason Harn - Treasurer
4. Claire Taylor – Past Chair
5. Bob Mahon
6. Callie A. Castillo
7. Bob Mahon
8. Jay Jetter
9. Al Mullins
10. Carolyn MacGregor – WSBA Sections Liaison
11. William Richard
12. Daniel Sito
13. Darek Jarski
14. Daniel Jensen
15. Sofia Meglioli
16. Ellen Tung
17. Rich Johnson
18. Logan Westerman
19. Brent Williams-Ruth – WSBA BOG Liaison
20. Nam Nguyen – WSBA BOG Liaison
21. Reed Jones

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- 8:03 a.m. The meeting was called to order
  - Motion to approve minutes from September meeting postponed to next meeting

### **Treasurer’s Report (Jason Harn)**

- The budget was approved and posted to the WSBA website.
- The budget is almost identical to last year, with minor changes.
- Jason called for events to spend down surplus, if people are interested in putting on programming.
- Comment from Bob M. about whether the cost of dues is significantly low enough as to essentially be net to the Section (cost of membership / section fees equivalent to charge by WSBA for the per member fee).

### **New Items Discussion**

- Kristi move to appoint Jennifer Gellner as Scholarship Chair

- Seconded
- Approved
- We are still seeking a Pro Bono Chair as Jennifer G. is rotating off that position
  - Any recommendations for PBC should be sent to Kristi
- William Richard rotating off as the IRS Liaison Co-Chair and put forward Logan Westerman as the new IRS Liaison Co-Chair.
  - Logan approved and appointed as IRS Liaison Co-Chair.
- Board of Governor liaisons Brent Williams-Ruth and Nam Nguyen introduced to the EC
- Issue brought up at prior meeting about CPAs partnering with attorneys at tax court (malpractice question) – this was tabled to next meeting since Aaron was not present

### **Individual Committee Reports**

#### Estate & Gift Tax (Cat Connell & Reed Jones)

- First meeting of the year coming up next Friday
- Presentation on Washington’s electronic estate tax
- Call for speakers for upcoming meeting

#### International Tax (Tuan Ngo & Al Mullins)

- No updates

#### Transactional Tax (Dan Sito)

- No updates
- Considering how to best get roll out programming regarding the Inflation Reduction Act and other new legislation

#### IRS Liaison (William Richard, Rich Johnson, and Logan Westerman)

- Upcoming trial session with Judge Leyden
- Section will be hosting a luncheon at the Johnson federal building
- Rich will send out an RSVP; will be hosting the judge and her trial clerk who will also speak
- November 8 (Tuesday) – all encouraged to attend
- Need to connect with Jason H. on budget
- LeSourd & Patten will cover and then seek reimbursement; will need to run estimates by Carolyn (Rich and Logan will coordinate with her)

#### DOR Liaison (Dan Jensen)

- Seeking input on decision publication process;

- Will be creating a listserv and directing people to the website to provide comments
- Practitioners can then post comments / concerns about proposed decisions;
- Comment from Bob M. asked about process: Will there be some amount of time to allow for comments, then the decision would be published thereafter?
- Considering canvassing WSBA taxation listserv for additional feedback on the process;
- Comment from Jason H. : What substantively can be commented on (the merits of the decisions, edits to proposed language, etc.)
- Response from Dan J.: Any and all comments, e.g. we think this decision must / must not be published; could be as simple as proposed edit, add a footnote for clarification, etc.
- Comment from Jason H.: Will the comments be public?
- Response from Dan J.: Not sure yet (Bob noted that comments would be would be disclosable under FOIA requests)

#### Legislative (Callie Castillo)

- No updates

#### Communications & Website (Jay Jetter)

- Jay has been making progress on project post past meeting minutes and past CLE materials on the website
- Thanks to Megan and Sofia for assisting with this process;
- Will be on the Tax Section main page

#### Young Lawyers (Dan French / Open Position)

- No updates
- Still working on creating programming for upcoming year

#### Outreach/Scholarship (Jennifer Gellner)

- No updates

#### Pro Bono Committee (Seeking Chair)

- No updates

#### State & Local Tax (SALT) (Aaron Johnson)

- Franchise tax issue has slowed down for the moment
- No other updates

### CLE (Jason Harn & Sofia Meglioli)

- Met with Sienna and Ellen about a DE&I program
- Moving the half-day CLE in February
  - Seeking speakers
  - Considering a 4 hour session (ethics, int'l, federal, WA)
- DOR audit CLE 50-60 members in attendance
- Commissioner of internal revenue event at UW Law School
  - Fewer people attending in person
  - For the time being, will not consider doing in-person only

### DEI (Sienna Boyd & Ellen Tung)

- No updates

### Board of Governors Report (Brent Williams-Ruth and Nam Nguyen)

- Board concluded a year long process in September on the structure of the bar
  - Vote was to retain structure as-is
  - Vote went to the Supreme Court for review but it is unclear about whether there will be a formal approval from the court or it has tacitly approved it
  - New board president – Daniel Clark, senior prosecuting attorney in Yakima County
  - Meetings of the Board will move to Friday / Sat instead of Thursday / Friday cadence
  - Board has voted to maintain dues at current level for 2024-25; dues have stayed steady for last five years;
  - Encourage to reach out with any questions to Brent or Nam with questions, goal is to act as ambassador for the section
  - Brent also serves as a liaison to the Supreme Court regarding the matter of bar licensure, which is incredibly important – encouraged to join this process, which will be extended through end of year 2023, if it is at all of interest
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### Announcement from WSBA

- Section Leaders welcome event on Nov. 14 (hybrid event)
- Full line-up of presenters
- Will have part 2 of the open section discussion following the event
- Will also having a DEI presentation on recruitment best practices

### **Meeting Adjourned at 8:58 AM**