



WASHINGTON STATE BAR ASSOCIATION

Taxation Section

AGENDA

WSBA Tax Section Executive Committee

Friday, December 16, 2022; **8:00 to 9:00 a.m.**

In Attendance

Dan Jensen
Kristi Richards
Brett Williams-Ruth (BOG Liaison)
Jennifer Gellner
Rich Johnson
Ellen Tung
Dan Sito
Brett Durbin
Al Sierra
Jay Jetter
Nam Nguyen (BOG Liaison)
Bob Mahon
Darek Jarski
Cat Connell
Carolyn MacGregor

Meeting called to order at 8:06am

Meeting minutes from November 18, 2022 – Approved by vote

1. Treasurer's Report (Jason Harn) – Jason unable to attend; nothing to report
2. New/Ongoing Items
 - Changing Zoom Links (Transition in January)
 - i. Look out for new link from Kristi
 - Capital gains tax update
 - i. Department can proceed with collecting the tax; returns due for 2022 in Spring 2023
 - Board of Tax Appeals seat
 - i. Lisa Marsh, the vice-chair, is leaving / has left (no longer voting)
 - ii. Position is listed as open
 - iii. Encourage anyone that might be interested to apply
 - iv. Two existing board members are attorneys, would be good to have another member with property tax experience, any attorney with state and local tax experience would qualify for the position
 - Legislative Action update
 - i. Identified Brett and Callie as the legislative representatives to field emails from WSBA about potential bills

- ii. Cat will circulate key terms to group for potential update
- iii. Bob, Cat, and Jay would like to be advised of any legislation and to comment on whether to bring to the EC
- Request to pay National Association of State Bar Tax Sections (NASBTS) dues (Michelle DeLappe)
 - Members of WSBA Tax Section 627 – dues level \$150
 - Budget category



RE_NASBTS.msg

- Would the EC like to fund these dues?
- Brett – Jamie Pedersen is highly focused on ULC proposals, could have heads up on bills that may be coming to the legislature
- Bob M. – formerly participated, largest benefit is to the individual participating, government lawyers are often involved
- Cat – could Michelle report to the EC?
- Bob – thinks there’s an annual meeting that ABA might piggyback on that meeting and yes, Michelle could provide materials and any updates to the EC
- Moved to approve the dues, vote was approved, dues will be taken from Special Projects
- Pro Bono Chair?
 - i. Kristi is going to ask Michelle whether she’d like to serve as Pro Bono Chair at the same time; please forward any other recommendations

3. Committee / Liaison Reports, Ideas, Goals

- Estate & Gift Tax (Cat Connell & Reed Jones)
 - i. December 9 meeting attended and various exemptions amount updates discussed; also discussion with DOR representatives
- International Tax (Tuan Ngo & Al Mullins)
 - i. No federal update; but what is interesting is the BEPS 2.0 project; many countries are coming together under OECD framework to adopt tax framework, minimum tax rate; EU put forward a directive to implement 15% minimum tax, which will include the US; US has not responded to the activity
- Transactional Tax (Dan Sito)
 - i. No committee update; transactional work is alive and well; client are moving forward with transactions
- IRS Liaison (Logan Westerman & Rich Johnson)
 - i. Tax Court will be in Seattle the week of March 20th, Judge Halpern; will be planning another judge reception after the new year
- DOR Liaison (Dan Jensen)
 - i. Ryan Orwick (sp?) has taken over as settlement coordinator; hoping to clear backlog
 - ii. Aaron and Dan have been working on several CLEs (audit and DE&I)
- Legislative (Brett Durbin & Callie Castillo)
 - i. Senator Frame will be moving forward with some sort of bill based on tax working group but hasn’t been revealed yet
 - ii. Will be a lot to review when that is released
- Communications & Website (Jay Jetter)
 - i. No updates at this time
- Young Lawyers (Daniel French)

- i. Not on call
- Outreach/Scholarship (Jennifer Gellner)
 - i. Letter from WSBA Foundation about funding scholarships
 - ii. Our section has not used the Foundation since 2019 and would be beneficial as it is tax deductible (way to fundraise and benefit for folks who are donating)
 - iii. Jennifer – do we want to fundraise this year from firms, or pay out scholarships from our excess funds
 - iv. Will table this discussion to the next meeting so there are more people to discuss and not being so close to the holidays
- Pro Bono Committee (*seeking chair*)
 - i. Still seeking chair
- State & Local Tax (SALT) (Aaron Johnson)
 - i. Not on call – from his no updates besides Legislative update noted above
- CLE (Sofia Meglioli & Jason Harn)
 - i. Neither on call
- DEI (Ellen Tung)
 - i. Nothing to report this month
- Board of Governors Liaison (Brent Williams-Ruth & Nam Nguyen)
 - i. BOG meeting will be in held in Seattle at bar office – Jan. 13/14 (Fr/Sat)
 - ii. Already trying to get word out about next election selection (3rd, 8th, 7th N, or 6th – or are a member of historically under-represented group) – election cycle starting in March to be concluded in April
 - iii. Reach out to your Board members if you have questions about serving

Additional Comments

Carolyn – looking for folks to join open sections night steering committee; please let Carolyn know in the next week; twice a month

4. Adjourn

Meeting adjourned at 8:45am

Meeting Dates for 2022 - 2023

Time: 8:00-9:00 a.m.

Location: Virtual Meeting Only

Date:

September 16, 2022
 October 21, 2022
 November 18, 2022
 December 16, 2022
 January 20, 2023
 February 17, 2023
 March 17, 2023
 April 21, 2023
 May 19, 2023
 Annual Luncheon, Date TBD
 June 16, 2023

Current Executive Committee Members for 2021-2022

Name	Main Phone	Email	Committee Position	Employer
Claire Taylor	206-892-2192	claire.taylor@stokeslaw.com	Immediate Past Chair	Stokes Lawrence PS
Kristi Richards	206-623-6501	krichards@skellengerbender.com (as of 12/28/2022: krichards@radiuslawseattle.com)	Chair	Skellenger Bender
Megan Tahl	206-716-6830	mtahl@deloitte.com	Chair Elect	Deloitte Tax LLP
Cat Connell	206-370-7847	cat.connell@klgates.com	Secretary/Estate & Gift Tax Co-Chair	K&L Gates
Jason Harn	206-223-0800	jharn@colvinhallettlaw.com	Treasurer / CLE Co-Chair	Colvin & Hallett
Reed Jones	206.292.3607	Reed.A.Jones@wellsfargo.com	Estate & Gift Tax Co-Chair	Wells Fargo
Tuan Ngo	206-839-4891	tuan.ngo@dlapiper.com	International Tax Co-Chair	DLA Piper
Alinsson Mullins		almullins.law@gmail.com	International Tax Co-Chair	Ernst & Young
Dan Sito	206-359-6424	DSito@perkinscoie.com	Transactional Tax	Perkins Coie
Logan Westerman		Logan.M.Westerman@irs.counsel.treas.gov	IRS Liaison Co-Chair	IRS Counsel
Jay Jetter	206-386-7533	jay.jetter@stoel.com	Communications & Website Chair	Stoel Rives
Dan Jensen	360-534-1347	danj@dor.wa.gov	DOR Liaison	WA DOR ARHD
Richard Johnson	206-357-5084	rjohnson@lesourd.com	IRS Liaison Co-Chair	LeSourd & Patten, P.S.
Aaron Johnson	206-223-7430	johnsona@lanepowell.com	State & Local Tax	Lane Powell
Sofia Meglioli	206-716-6529	smeglioli@deloitte.com	CLE Co-Chair	Deloitte Tax LLP

Jennifer Gellner	425-235-5535	jennifer@gellnerlawgroup.com	Scholarship – pending confirmation at 9/17/2022 meeting	Gellner Law Group
Daniel French	206-973-8298	dfrenchtax@gmail.com	Young Lawyer	WA Dept. of Revenue.
Aimee Miller	206-223-7098	MillerA@LanePowell.com	Young Lawyer Liaison	Lane Powell
Ellen Tung	310-592-7159	tellen@uw.edu	DEI Chair	Tax LLM Candidate
Brett Durbin	206-223-7041	DurbinB@LanePowell.com	Legislative Co-Committee	Lane Powell
Callie Castillo	206-223-7145	castilloc@lanepowell.com	Legislative Committee Co-Chair	Lane Powell
Bob Mahon	206-359-6360	RMahon@perkinscoie.com	At-Large	Perkins Coie
Darek Jarski	206-333-0750	djarski@jarskilaw.com	At-Large	Jarski Law PLLC
Sandra Veliz	206-357-5082	sveliz@lesourd.com	At-Large	LeSourd & Patten, P.S.
Waiting to be filled			Pro Bono	
Brent Williams-Ruth (At Large)	(253) 285-7751	BrentWR.BOG@gmail.com	BOG Liaison (2022-2023)	Law Offices of Brent Williams-Ruth
Nam Nguyen (District 10)	(360) 664-0870	nam.wsba@gmail.com	Bog Liaison (2022-2023)	WA Attorney General's Office
Carolyn McGregor		Carolynm@wsba.org	WSBA Staff Liaison	WSBA