

Taxation Section

VOLUME 5, NUMBER 1

FEBRUARY 2002

In This Issue:

- 1 Insights from Oregon's Newest Tax Court Judge, Henry C. Breithaupt
- 3 From the Editor
- 4 President's Message
- 5 Tax Humor
- 6 Taxation Legal Research on the Web
- 7 Tax Ethics: Tax Shelters and Practitioner Tax Shelter Opinions
- 8 Upcoming Tax Meetings

Executive Committee

Thomas J. Sayeg, *Chair*
William S. Manne,
Chair-Elect
Lewis M. Horowitz,
Past-Chair
Karey A. Schoenfeld,
Treasurer
Timothy O'Rourke,
Secretary

C. Jeffrey Abbott
Mark L. Huglin
Elaine N. Johnson
Charles S. Lewis, III
Douglas G. Miller
Marc K. Sellers
Su K. Suh
Katherine O. VanZanten

Newsletter Committee

C. Jeffrey Abbott
Jeffrey S. Tarr
Su K. Suh
Gwendolyn Griffith,
Editor

Previous newsletters are posted on the Taxation Section website.

Insights from Oregon's Newest Tax Court Judge, Henry C. Breithaupt

Interview by C. Jeffrey Abbott, Jeffrey S. Tarr and Elizabeth Munns

As many of you know, Judge Carl Byers recently retired from the Oregon Tax Court. On June 29, 2001, Oregon's newest Tax Court Judge, Henry C. Breithaupt, was sworn in to fill the vacancy created by Judge Byers' retirement.

In order to give the Oregon Tax Bar some insights about Oregon's newest Tax Court Judge, we recently interviewed Judge Breithaupt. What follows are excerpts from that interview.

Question: Before we inquire as to your experiences as a tax lawyer and on the bench, can you tell us a little about you personally?

Answer: Sure. I am from Portland. I was born in 1947 and grew up in the northeast side of Portland. I am married and have three children. My family and I live in the northeast Portland area about a mile from where I grew up. I commute each day to Salem for the job. I got my undergraduate degree from Pomona College and my law degree from the University of Oregon.

Question: How did you gravitate to the area of tax law?

Answer: The answer to that question takes me back to law school. I arrived at the University of Oregon law school like many students of my generation with no particular connection to the law and with no background in law or business. I headed in the direction of tax law due to the influence of one person, Milton Ray, who was a tax law professor at the law school back then. Milton became both a mentor and a friend, and taught me a lot about tax law. He introduced me to this marvelously interesting, complex area of law, and I just kind of became intrigued with it. When I graduated from law school, I accepted a position with a firm that is now known as Miller Nash. When I arrived at Miller Nash, they asked all of the incoming graduates what they wanted to do. When I responded that I was interested in practicing in the area of tax law, they obliged me. I can still remember my first assignment. The question I was asked to find an answer to was whether a center pivot irrigation system was farm machinery or equipment. If it was, it would be exempted from property taxation under a statute that simply declared that farm machinery and equipment was exempt. Upon receiving this assignment, I thought to myself "what kind of profession have I gotten myself into!" I spent days in the state archive building in Salem (basically an old warehouse) listening to very poor quality recordings of legislative assembly meetings. In the end, after lengthy litigation and subsequent legislation addressing the out-



Judge Henry Breithaupt

come of the litigation, I can report that today the applicable Oregon statute specifically includes a center pivot irrigation system within the definition of farm machinery and equipment. This was the first assignment that started me down the path of what became a significant area of my practice as a tax practitioner, state and local tax law.

Question: What is a typical day like as a tax judge?

Answer: I must preface my answer to this question with a brief description of the organization of the Oregon Tax Court. As many know, the 1995 Oregon Legislature created the Magistrate Division of the Tax Court, effective September 1, 1997. Today the Oregon Tax Court is comprised of two Divisions, the Magistrate Division and the Regular Division. The Magistrate Division was created to take over and replace what had before that time been the function of the Department of Revenue in holding first hearings on tax disputes.

My typical day can be broken down into two basic functions. First, I am responsible for handling the cases in the Regular Division, and second I am responsible for handling administrative functions for the whole Tax Court, including the Magistrate Division. It should be noted that my function with respect to the Magistrate Division is limited to administrative matters. Taxpayers are entitled to bring their matters before the Magistrate Division for decision by a magistrate. If either the taxpayer or the Department of Revenue does not like the result at the Magistrate Division, that party can appeal. An appeal of a decision from the Magistrate Division results in a trial de novo in the Regular Division. Obviously, the notion of a new de novo proceeding in the Regular Division would be completely defeated if the Tax Court Judge went downstairs, so to speak, and participated in the Magistrate Division proceeding. As the Tax Court Judge in the Regular Division, I do not get involved in the day-to-day work of the magistrates. There are nonetheless a number of questions and issues that go to the overall administrative operation of the Magistrate Division or the Tax Court as a whole, and I have responsibility for those things. The Tax Court also has a management group, which is composed of myself as the Tax Court Judge, the presiding Magistrate in the Magistrate Division, and the Tax Court Administrator.

Question: Can you tell us more about the distinctions between the Magistrate Division and Regular Division of the Tax Court?

Answer: One interesting aspect of the Magistrate Division is that since its inception the Magistrate Division has been heavily focused on the application of technology. For example, the Magistrate Division has gone largely paperless. When I say paperless, I do not mean paperless in the sense of electronic filings. Rather, I mean that when complaints and other papers are filed, they are scanned into the OJIN system and, to the extent anyone wants thereafter to be paperless, they can be paperless. So a magistrate, for example, can – or any person on the magistrate’s staff can – retrieve documents off of the OJIN database and not need to retrieve them manually from a paper file. The Regular Division is much more paper intensive and old fashioned, but still relies on technology – as we all do these days.

Another distinction between the two Divisions is the number of cases handled by each Division. I think the numbers have held pretty constant at approximately ten times as many cases in the Magistrate Division as compared to the Regular Division. Remember that the Magistrate Division was created to take over and replace what had before that time been the function of the Department of Revenue in holding first hearings on tax disputes. As a result of moving this first hearing function from the Department of Revenue to the Magistrate Division, there are many more cases filed in the Tax Court today than in the past. In the past, many of the tax disputes were resolved by the Department of Revenue and never made it to the Tax Court. Today, many of the cases filed in the Magistrate Division are resolved at the Magistrate Division and never make it to the Regular Division.

Question: What types of cases are heard in the Regular Division?

Answer: Basically, there are two types of cases that make it to the Regular Division. The first type are the cases that are required to start in the Magistrate Division. These cases typically end up in the Regular Division when one of the parties is dissatisfied with the result at the Magistrate Division and wishes to have a trial de novo on the matter at the Regular Division. The other type are cases which must begin at the Regular Division. For example, challenges under Measure 50 are required to begin in the Regular Division. Declaratory judgment proceedings may only be heard in courts of record and since the Magistrate Division is not a court of record, these types of cases must be instituted in the Regular Division.

Question: How do you manage your cases?

Answer: In the Regular Division, we schedule both case management conferences and trials according to what I will call the optimal result for all involved – that is, for the court and the parties. In a typical scenario where a complaint and answer have been filed, the first thing that occurs is a case management conference. The purpose of the case management conference is to determine what the lay of the land is in the case, that is, what is the case all about, have there been settlement discussions, and are their special points the court should consider or otherwise deal with on a preliminary basis. Almost always the discussion in case management conferences turns very quickly to the question of what the procedural process of the case is likely to be. For example, will it be a case where most or all of the facts can be stipulated, or will it be a case where some or all of the facts will have to be tried. If it's the former, then the parties discuss a schedule for working out the stipulation. Typically, cases where most or all of the facts are stipulated are resolved through cross motions for summary judgment or submission on stipulated facts. Case management conferences are held by telephone in almost all cases. The conferences are not recorded unless there is a specific reason to do so.

Question: Is the Regular Division of the Tax Court in session every week?

Answer: No. Often matters will be heard in the Judge's chambers – the actual Regular Division courtroom itself will be quiet many days on end. Because the Regular Division courtroom is not constantly used, it is made available to the State for a number of other uses. For example, both the Magistrate Division and the Court of Appeals regularly use the Regular Division courtroom. We try to make our resources available to others. Similarly, the Tax Court, by statute, is authorized, and to some extent I believe directed, to hold court, both Magistrate and Regular Divisions, outside of Salem. That is, to travel to the parties, rather than have the parties travel to Salem. The first trial that I participated in as a judge was in Tillamook County, and arrangements were made between the Tax Court staff and the Tillamook County circuit court staff to use the Tillamook County courthouse to hold the trial. By statute, circuit courts are supposed to make the space available. As a practical matter, that is often not a problem and when there is a scheduling problem, sometimes the Tax Court ends up sitting in facilities other than a courtroom. For

From the Editor

We welcome your contributions to, and suggestions for the newsletter. To submit an article, please call or email me with your idea rather than sending the article along first. If you have ideas for ongoing columns, please let me know.

Gwendolyn Griffith, (541) 485-5151, or email gwengriff@speerhoyt.com

Editor's Note: Articles in this newsletter are informational only, and should not be construed as providing legal advice. For legal advice, please consult the author of the article or your own tax advisor.

In Upcoming Issues:

- Legislative Update
- Independent Contractor Issues Under State Law
- And our usual features

example, in the Tillamook County proceeding, the trial was actually held in the counsel chambers of the Tillamook County Commission. So you can see that sharing facilities is an important piece. There also is a tradition of the federal government making the federal court facilities in Medford, Eugene, Pendleton, and Portland available for the Oregon Tax Court.

Question: Are all decisions of the Tax Court appealable to the Oregon Supreme Court?

Answer: Yes. It used to be that an appeal to the Oregon Supreme Court amounted to a de novo review of the lower court decision. However, this was changed by statute. Today, the Oregon Supreme Court will review lower court cases for errors on questions of law and for substantial evidence in the record to support determinations on questions of fact. This change in the standard of review has affected the appeal of certain types of Tax Court cases and in many cases has narrowed the importance and value of an appeal of a Tax Court case. For example, in cases involving income tax disputes where there are stipulated facts and the parties are arguing about the law, the change in the standard of review does not matter much because these types of cases involve legal ques-

President's Message

The Tax Section Executive Committee intends to continue to be very active in representing the Tax Section for 2002. This includes the planning and implementation of the very well received Portland and Salem luncheon programs, which feature discussion of relevant tax topics by local and regional tax practitioners. The Executive Committee is also planning on producing four tax oriented newsletters for its members for 2002, and will continue, through the IRS and ODR Liaison Subcommittee, to discuss issues which our membership faces in dealing with these taxing authorities. A significant amount of time will be spent by the Legislative Subcommittee in reviewing legislative proposals which contain taxation issues and in drafting legislation dealing with tax issues which the Executive Committee has identified as needing reform or clarification. If any member would like to become a member of a Tax Section subcommittee, please let me know.

The Executive Committee also intends to sponsor or co-sponsor continuing legal education programs which benefit its members, including the 2002 Tax Institute, which is scheduled for Friday, September 27 and Saturday, September 28, at the Governor Hotel in Portland. In conjunction with the Institute, there will be a Friday evening dinner at the Pittock Mansion. On behalf of the Executive Committee, I would like to invite all of the Tax Section members to attend the 2002 Tax Institute which will feature a program filled with relevant tax topics presented by local and national speakers.

If you have any questions concerning the intended activities of the Tax Section for 2002, please feel free to contact me or any of the other members of the Tax Section Executive Committee.

Thomas J. Sayeg, Chair

tions. But with respect to property valuation cases, that is a question of fact. Under the prior standard of review, the Oregon Supreme Court reviewed property valuation cases on a de novo basis on the record. Under the current standard of review, the Oregon Supreme Court only reviews property valuation cases for substantial evidence in the record to support the Tax Court's determination. The change in the Oregon Supreme Court's standard of review means a number of things, not the least of which is if you have a number of points to make about factual disputes, be sure to make them all in the Tax Court proceeding to get them on the record.

Question: Can you give us some insight as to your view of the role of pleadings in a Tax Court case?

Answer: I think that generally pleadings practice in most courts has moved away from the so called code pleading in the direction of the notice pleading. That puts less importance on pleadings, which may be a good development, to a point. And as true with other courts, so too has the Tax Court moved in the direction of notice pleadings, but perhaps in my view a little too far. I think there is still an important role for pleadings in Tax Court cases. I have always felt that a pleading serves the important function of causing a practitioner to think about his or her case and to determine whether he or she has a good case or how to make the case better. The notice pleading format may impinge on this thought process. There are other reasons as well as to why the pleadings are very important in the Oregon Tax Court. For example, remember that the Tax Court is a court of limited and exclusive jurisdiction. It only has jurisdiction, but exclusive jurisdiction, over matters arising under the tax laws of the state of Oregon. There occasionally are cases that involve multiple disputes, some tax related and some not. Well drafted pleadings will help to identify the tax related and non-tax related disputes. This is important because the Tax Court can and must only hear the tax related disputes. The non-tax related disputes must be heard by the circuit court, even if this means bifurcating the case. Even if bifurcation is judicially inefficient, the jury question may constitutionally require bifurcation since there are no juries in Tax Court cases.

There is another area where the pleadings are important in a Tax Court proceeding. Remember I mentioned earlier that requests for declaratory relief must come as an initial matter before the

Regular Division of the Tax Court and not the Magistrate Division. Another area where I think pleadings must be clear is when a party is seeking declaratory relief. It helps us to identify that the dispute belongs in the Regular Division. Now it may be – and I think it is not uncommon – that a complaint might request both declaratory and other relief. What would happen then? The case would start in the Magistrate Division, but either of the parties may request that the Regular Division, or the Regular Division may on its own motion, specially designate the proceeding from the Magistrate Division to the Regular Division. The statute provides that the decision as to whether to specially designate a matter to the Regular Division is completely within the discretion of the Regular Division judge. While there are no published guidelines or standards as to how that discretion should be exercised, I think it is fair to say that a case where declaratory and other relief is requested is a pretty good candidate for special designation to the Regular Division.

Question: Are their differences between filing in the Magistrate Division and the Regular Division?

Answer: Yes. For example, a difference exists in income tax cases. The statute provides that there is no requirement that the taxpayer pay the income tax before proceeding in the Magistrate Division. There is a requirement, however, that the income tax be paid where the taxpayer is the plaintiff in the Regular Division, unless a hardship situation is established. Another difference is that the burden of proof could shift. The burden of proof lies with the moving party. If the taxpayer is the plaintiff in the Magistrate Division and prevails, the burden of proof will shift to the Department of Revenue if it appeals the decision of the Magistrate Division. If, however, the taxpayer is the plaintiff in the Magistrate Division and the matter is specially designated to the Regular Division, then the taxpayer remains the moving party and has the burden of proof in the Regular Division.

Question: What percentage of decisions issued by the Magistrate Division are appealed to the Regular Division?

Answer: I think the number is not more than 10%.

Question: Do you have any thing else that you would like to mention to our readers?

Answer: Yes. There is one other point that I would like to address. Like most courts, the Magistrate Division and the Regular Division have

rules. Those rules are updated and amended from time to time. Two things in this regard. First, if any practitioner finds that a rule is difficult to understand or apply, please contact the court and make suggestions as to how the rule may be improved. Second, the Magistrate Division is in the process of finalizing amendments to its rules, which will be published in a new version of the Oregon Rules of Court. An important rule change relates to a practice that has developed in the Magistrate Division of, in effect, motions for reconsideration or other attempts to have a magistrate change his or her initial decision on a matter. That practice will no longer be permitted in the Magistrate Division. If either party does not like the decision of the magistrate, that party can appeal the decision to the Regular Division – that is, in part, what the Regular Division is there for. And remember that the review in the Regular Division is on a de novo basis. Now, having said that, let me call to everyone’s attention Rule 17 of the Magistrate Division, which is a rule relating to correction of mistakes and certain kinds of clerical or mathematical errors. That rule is available for use if, for example, the decision of the magistrate includes a transposition of numbers or misidentification of a tax year or something of that nature. In those types of cases it is possible to get a correction made.

C. Jeffrey Abbott and Elizabeth Munns, Abbott & Associates, West Linn; Jeffrey S. Tarr, Sussman Shank, Portland

Tax Humor

“All money now a days seems to be produced with a natural homing instinct for the Treasury” – *Prince Phillip*

“Next to being shot at and missed, nothing is really quite as satisfying as an income tax refund.” – *F. J. Raymond*

“What is the difference between a taxidermist and a tax collector? The taxidermist takes only your skin” – *Mark Twain*

“An old-fashioned handshake is a good way to do business—unless the IRS demands a copy.” – *Cullen Hightowerr*

Taxation Legal Research on the Web

By Su K. Suh, Black Helterline, LLP, Portland

Despite news of failing Internet startup companies, the Internet continues to be a powerful tool for the tax practitioner. While it is true that there may be no substitute for the paperback BNA Portfolios or that treatise that provides top-quality analysis and practice tips, tech-savvy practitioners can save thousands of dollars on written publications by taking advantage of websites that offer reprints of primary material and forms for free.

If you are new to the world of Internet legal research, your first step should be to explore the Oregon State Bar Taxation Section's Legal Research Links Page at: <http://www.osbar.org/ProDevelopment/OSBSections/tax/taxation/research.htm>. A committee of fellow tax practitioners has culled the most useful websites for tax research for one-stop surfing. The chart at the bottom of this page contains just a sample of some of the links available at the OSB's Taxation Section website

There is a plethora of taxation-related information on the Internet. However, information in digital format is notoriously untrustworthy. This is because the digital media is largely unchecked, certain web publishers may reproduce material

inaccurately or incompletely and material—particularly legislative material—may be out of date. While you can generally trust the accuracy of information that comes from government websites, you should be cautious when visiting private websites or websites published by organizations with which you are not familiar. The key is to know your source and understand the benefits and limitations of Internet legal research.

One of the reasons why Internet legal research can be so rewarding is that you can get real time legislative updates and have access to a wide range of commentary and articles on virtually any subject. For example, even before the ink was dry on the Economic Growth and Tax Reconciliation Act of 2001, the ABA Taxation Section and various supporters and opponents of the Act had published summaries, editorials and links to the proposed legislation. The Internet is great for cutting edge news and commentary but a frequent complaint of Internet users is that there is too much information (or noise) on the web. This is where effectively learning to use a search engine can come in handy. While no search engine is a perfect fit for everyone, Google.com does a nice job at finding and compiling sites by relevancy. Also, most practitioners find that the Internet is inadequate for caselaw-related research because there is no effective means of conducting a comprehensive search and doing effective text searches. There is no free service on the web that can conduct a topical search as effectively as a commercial provider such as Westlaw or Lexis.

Site Description	Content Available	Web Address
Internal Revenue Service	IRS forms, publications, news	http://www.irs.ustreas.gov
Oregon Department of Revenue	Forms, publications, news	http://www.dor.state.or.us
Multnomah County and City of Portland Business Licenses	General information about Portland and Multnomah County licensing requirements and download forms	http://www.pdxbl.org
Martindale-Hubbell	Look for other attorneys on the net	http://www.martindale.com
Applicable Federal Rates	Great source for AFRs updated regularly	http://www.novoco.com/afrrate.htm
American Bar Association	Includes links to substantive law sources	http://www.abanet.org/tax/sites.html

The only way to learn how the web can add efficiencies to your practice is to surf and explore. But before you take on the Internet, it is a good idea to learn about using a web browser such as Internet Explorer or Netscape. Both browsers are equipped with a "Tour" or "Tutorial" under the "Help" category that will walk you through the basics. One critical feature to learn is the "Bookmark" or "Favorites" feature. What good is a fantastic website if you are never able to find it again? By using the Bookmark/Favorites feature, you are able to store the URL (or web address) on a short list so that you can easily access a web page with a click of the mouse. Happy surfing!

Tax Ethics: Tax Shelters and Practitioner Tax Shelter Opinions

By Richard Kilbride, Newport

Circular 230 is the Treasury Department's pronouncement of practice for attorneys and accountants ("practitioners") who practice before the Internal Revenue Service ("IRS"). In January 2001, the Treasury Department issued proposed regulations (i.e., proposed amendments to Circular 230) which provide stricter requirements for rendering tax shelter opinions. Treasury Secretary Lawrence H. Summers stated that "Abusive tax shelters are the most serious compliance problem in the U.S. tax system".

The proposed amendments strengthen the standards regarding factual due diligence and legal analysis. In particular, they will help ensure that practitioners carefully analyze and address whether a particular transaction has a "significant purpose" and is not being done purely for the tax benefits. Practitioners must consider and analyze all potentially relevant judicial doctrines and anti-abuse rules.

The proposed amendments also prohibit certain contingent fee arrangements (i.e., where a practitioner's fee for providing an opinion is based on the tax benefit proposed) and require practitioners to take reasonable steps to see that the Circular 230 standards are complied with. The proposed amendments also authorize the IRS to issue public reprimands or censure if a practitioner fails to follow the Circular 230 standards in situations where suspension or disbarment may be too harsh of a penalty to impose for failure to comply.

mands or censure if a practitioner fails to follow the Circular 230 standards in situations where suspension or disbarment may be too harsh of a penalty to impose for failure to comply.

Section 10.33(c)(2) of Circular 230 defines the IRS's concept of a tax shelter. Basically a tax shelter is defined as a transaction that has deductions in excess of the investment's income which may be used to offset income from other sources, or tax credits which may be used to offset the income tax obligation arising from income from other sources. There are several enunciated exceptions to this definition, including municipal bonds, annuities, qualified retirement plans, stock options plans, etc.

If a practitioner prepares a tax shelter opinion, then Section 10.33(a) and (b) provide that the practitioner must reasonably believe that all asserted facts of the proposed transaction are true and are accurately and completely presented in the offering materials, and the purchase price to be paid for the assets, if any, fairly represents the fair market value of such assets. The practitioner must relate the asserted facts to the tax law and determine whether it is "more likely than not" that an investor will prevail on each material tax issue if challenged by the IRS. A practitioner may provide an opinion on less than all material tax issues only if (i) another competent practitioner provides an opinion on those issues not covered by the original practitioner, (ii) the other practitioner provides an overall evaluation of the transaction, and (iii) the practitioner has no reason to believe that the rest of Section 10.33 of Circular 230 has not been complied with.

In April and August 2001, the American Bar Association's Tax Section ("ABA") submitted written comments to the IRS suggesting that the term "significant purpose" as used in Circular 230's definition of a tax shelter is too broad. The ABA recommends that this term be replaced with the term "the principal purpose" of the transaction. In addition, the ABA suggests a number of additional exceptions be added to Circular 230's definition of a tax shelter. As of press time, the IRS has not yet responded to the ABA's comments.

Suffice it to say that any practitioner who is not skilled at providing tax shelter opinions does so at great risk. A practitioner must be thoroughly familiar with the standards and dictates of Circular 230 and aware of the potential consequences if such standards and dictates are not followed.

Upcoming Tax Meetings

PORTLAND:

Portland Luncheon Series

Contact: Lewis Horowitz,
horowitzl@lanepowell.com

March 13, 2002

EGTRRA Changes to Retirement

Speaker: Ray Benner

April 12, 2002

Speaker: Henry Breithaupt, Judge, Oregon Tax Court

May 8, 2002

Trust Administration Issues Related to Creditor
Rights and Spendthrift Clauses

Speaker: Jim Cavanaugh

June 12, 2002

Recent Development Relating to Tax Deferred
Exchanges

Speaker: Larry Brant

Portland Tax Forum

Contact: Mark Golding (503) 222-1812

May 23, 2002

Effective Partnership Gain Deferral Techniques

Speaker: Lou Weller

June 14, 2002

Workouts and Debt Restructuring

Speaker: Fred Witt

SALEM:

Salem Luncheon Series

Contact: David Roth, droth@heltzel.com

March 12, 2002

Social Security Retirement Issues

Speaker: Gary Gitner, Social Security
Administration

May 21, 2002

IRS Issues—Interest Abatement, Innocent Spouse,
Offers in Compromise

Speaker: IRS (subject to availability)

EUGENE:

Eugene-Springfield Tax Association

April 30, 2002

“Executive Compensation”

Speaker: Bryon Land, Arnold, Gallagher, Saydack,
Percell, Roberts & Potter, P.C.

Presorted Standard
US Postage Paid
Portland, Oregon
Permit No. 341

Oregon State Bar
Taxation Section
5200 SW Meadows Road
Lake Oswego, OR 97035

EUGENE (continued)

May 28, 2002

“Planning and Drafting for LLC Finances—
Contributions, Allocations and Distributions”

Speaker: Steve Alberty

May 2002

Joint Meeting with Eugene Estate Planning Council &
FPA of Mid Oregon (date, time, topics TBA)

Eugene Estate Planning Council

Contact: Chris Dukehart,
dukeharc@wellsfargo.com

March 6, 2002

“Split Dollar Insurance”

Speaker: Lynne Stebbins, Guardian Life Insurance

Eugene Tax Section Luncheon Series

Contact: Bryon Land, bland@agsprp.com