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January 20, 2005

National Association of State Bar Tax Sections Twenty-Fifth Annual Conference San Francisco, California October 29-30, 2004

Dear Colleagues:

Please find attached the Minutes for the NASBTS seminar held in San Francisco on October 29 and 30, 2004.

These Minutes are being forwarded to you as a dues paying member of the National Association of State Bar Tax Sections.

The materials provided at the seminar are posted on the ABA website. You can access these by the web address: www.abanet.org/tax/groups/salt/nasbts04.html.

We appreciate your participation and association.

If you have any questions, please contact me. Thank you for your participation.

Very truly yours,
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National Association of State Bar Tax Sections
Minutes of 25th Annual Association Meeting
Held on October 29 – 30, 2004
Hyatt Regency Hotel
San Francisco, California

The 25th Annual Meeting was held at the Hyatt Regency Hotel in San Francisco, California on October 29 – 30, 2004, to a record crowd. The attachments to the minutes will be provided as an exhibit to the printed minutes and will be provided electronically to other interested persons.

Bill Prugh, Chair, served as chair of the meeting and called the meeting to order and welcomed those in attendance. Each person introduced themselves and indicated who they represented. A copy of the Agenda and a list of those who registered for the meeting is attached to these minutes. [Attachment #1]

The Friday morning session began with a panel consisting of Art Rosen, New York, NY, and the Hon. Bruce Johnson, Salt Lake City, UT, discussing the Streamlined Sales Tax Project. The panel discussed the status of the SSSTP, recent developments in several states, and issues arising from the amnesty provisions of the SSTA. [Attachment #2]

The next panel included Kathleen Parker, Boston, MA, Sarah Beard, Portland, ME, and Amy Silverstein, San Francisco, CA who discussed long-arm jurisdiction and recent efforts by the states to taxation-residents and deferred compensation. [Attachment #3]

The third panel included John Coalson, Atlanta, GA, Jane May Chicago, IL, and Gregg Barton, Seattle, WA who discussed class actions to challenge state taxes, the use of bounty hunters to collect taxes, and related issues. [Attachment #4]

The meeting adjourned for lunch and a special presentation. Terry Polley, Glendale, CA, introduced the post luncheon speaker, the Hon. Joan Irion, California Court of Appeals, San Diego, CA, who is a past member of the Executive Committee and Chair of the Association.

The Friday afternoon session began with a presentation by Lucky DeFries, Topeka, KS, and Shirley Sicilian, Multistate Tax Commission, Washington, D.C. covering the recently proposed MTC rules for combined returns and unitary taxation. [Attachment #5]

Kathleen Parker, who is the chair-elect of the Association, convened the afternoon General Meeting and Roundtable Discussion of the Association. She introduced Bud Rubin, Harrisburg, PA, and a charter member, to give a brief oral history of the Association in recognition of the being the 25th year in which the Association has held a meeting of members. A short business meeting followed, and then a general Roundtable discussion of current issues facing state bar tax sections and committees around the nation.

Mike Yopp, Knoxville, TN, presented a special report (in lieu of liaison reports) on the recent decision by the Sixth Circuit in *Cuno v. Daimlerchrysler* (6th Cir. 2004) and handed out materials

from the state Chamber of Commerce and an Amicus brief filed in this important case. [Attachment #6]

A reception for attendees followed the business portion of the meeting. Attendees were invited to attend a dutch treat dinner at the Rubicon restaurant, and a record crowd was in attendance.

The Saturday session opened with several items of business. A tribute was read in honor of Chuck Glander, Columbus, OH, a former member of the Executive Committee and past Chair of the Association, who passed away earlier this year. Upon motion by Mr. Ruth, which was duly seconded, it was unanimously approved that a scholarship be awarded to a tax student in honor of Chuck and in his name in recognition of his talents and services to the Association. If possible, the \$1,000 grant may be awarded to Chuck's alma mater, Ohio State.

Upon motion duly made and seconded, the following persons were elected or reelected to the Executive Committee for the same period:

Kathleen King Parker (President)	Bill Backstrom
Mike Yopp (Vice President)	John Barrie
Jerome Geiss (Secretary)	Larry Gragg
Terry Polley (Treasurer)	Bob Haines
Mark Sommer	Paul Hanlon
Mark Eidman	Art Rosen
Janette Lohman	Harry Rubin
William Townsend	Bill Ruth
Mark Engel	Dick Tomeo
Lucky DeFries	Sarah Beard
John Coalson	Bill Prugh (Past President)

The business portion of the meeting continued with a panel including John Barrie, Washington, D.C. and Charles Rettig, Beverly Hills, CA, who spoke on IRS and state attacks on tax shelters, promoters and tax planning. [Attachment #7]

The next panel included Terry Polley, and Steve Sims, Franchise Tax Board, Sacramento, CA, who discussed evolving tax enforcement strategies by the states, with an emphasis on recent California policies. [Attachment #8]

The next panel was presented by John Coalson, Atlanta, GA, and Mark Fisher, Costa Mesa, CA, who dealt with tax accrual work papers and related accounting rules. Mr. Fisher gave a layman's summary of the applicable AICPA rules in the area. [Attachment #9]

The final panel was presented by John Barrie and by Karen Hawkins, Oakland, CA, who spoke on dealing with the attorney-client and the tax-preparer privileges in today's tax environment. Their materials are included in the attachments.