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OREGON STATE BAR

Taxation Section

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What You Need to Know About Mediation, but Won't Learn Anyplace Else

By Hon. Scot A. Sideras*

This article presents the most critical insights that I have to share on the subject of mediating Oregon tax disputes. It is not intended as a scholarly discourse. It is not offered as an official position of the Tax Court. Instead, these points are presented as the sincere reflections of one who has spent nearly 22 years negotiating and deciding complex tax appeals.

● Mediation works.

More than 80 percent of the mediations held by the court result in the parties signing an agreement ending the dispute at the close of the initial proceeding. About 15 percent settle after the mediation ends, without the continued assistance of the mediator, but through the momentum built by the mediation. Only about 5 percent of the cases scheduled for mediation ultimately end up going to trial.

● You really ought to resolve your case through mediation.

Pundits will declare that some cases ought to be mediated and others not on the basis of such criteria as whether a legal issue is the crux of the appeal. I believe that the only dispute that should not be mediated is one where the court lacks the authority to enforce the subsequent agreement of the parties.

My reasoning is based on the conclusion that a judicial solution consumes resources of money and time in a manner that has become almost unaffordable. Total trial costs of more than \$100,000 have begun to occur with some regularity in the Tax Court. At least as important is the point that this expenditure does not buy finality, but instead is often the precursor to further appeals to appellate forums and legislative action. Despite responsible work on its part, these factors have caused the Tax Court to still have active cases on its docket relating to the 1991–1992 tax year. A negotiated solution makes more sense than spending time and money to continually churn a single dispute. Mediation is attractive as a preferred method of dispute resolution because taxpayers and their taxing entities inevitably have long-term relationships, ought to have good public images, are involved with complex facts, and have concerns as to confidentiality.

● Effectively participating in a mediation places a premium upon skills that are absent as often as they are present in the attorneys that come before the court

Mediation is negotiation, and negotiation is hard work. Success will not be achieved without certain characteristics. One is civility. The circumstances of negotiation empower negotiating individuals to make demands upon each other's resources of time and self esteem. The process will not survive if it is tainted with a degree of incivility that might pass unnoticed in a different setting.

The realistic assessment of the strengths and weaknesses of one's own case is another essential skill. The critical examination of one's own position under these circumstances is especially challenging, because it requires a perspective that not only looks to what one wants, but to what others, in the end, would call a fair result.

The ability to actively listen is probably the most important characteristic of all. It is essential in mediation to genuinely hear what the other side is saying, at a level that receives not only their stated message, but also their underlying motivations and concerns. A lawyer can be surprisingly successful at trial without actively listening by simply building a strong case-in-chief. Such a lawyer could be worse than useless in a mediation.

● **Mediation can be very demanding on the relationship between the attorney and the client.**

The result of negotiation is, at first glance, equivocal. By the nature of the process it can almost always be said that taking the dispute further might produce a more favorable result. This makes it essential that the attorney take great care to ensure that the client knowingly makes the compromises inevitable in mediation. An employee who is unable to report to his or her manager why so much was negotiated away will not be a good spokesperson for the value of the attorney's services.

It is also essential that the attorney recognize that in mediation there may not be any imbalance between the skills of the attorney and the client. To most litigants a trial is an arcane procedure that takes place in an unfamiliar setting. Mediation, on the other hand, is nothing more than negotiating around a conference table. Many clients do this every day. Attorneys who do not recognize the manner in which mediation empowers their clients may, as sometimes happens at Tax Court mediation, find themselves waiting alone in the hall while their client participates, enthusiastically and effectively, in the mediation without them.

● **The characteristics that make a good mediator are, in many important respects, different from those that make a good judge.**

The architecture of a courtroom defines the role of the judge. He or she is elevated above the fray, looking down on the controversy from the bench, and from that perspective defining the result.

A good mediator is not above the controversy. Instead he or she is very much a part of it, invested directly in the process. A capable mediator will make the disputants feel confident, first that the mediation will succeed, and next, that the choices made as they negotiate are sound ones, and that the end result will be the best solution to the problem. A passive mediator may achieve some success, but typically only in the cases that probably would have

settled anyway. Difficult cases require a more involved mediator who works, not by exhorting the parties to settle the case, but to build the parties' confidence that their negotiation will be facilitated so they achieve success. In the Oregon Tax Court, the mediator's subject matter expertise is critical.

● **The mistakes made in mediation are easily avoidable.**

Do not bring the unattractive aspects of your personality to mediation. A judge will decide a case on the merits, granting or withholding relief without regard to the personalities of those involved. An attorney with marginal credibility may still, depending upon the type of case, have some success at a trial. This will not happen at mediation. The challenge in mediation is to bring parties with adversarial interests together to cooperate in problem solving. Individuals do not want to cooperate with people who irritate them, or whose statements they do not believe. Individuals who get along with others, and who deliver on their assurances, do well in mediation -- and in life.

Do not focus on the wrong person. Centuries of experience have conditioned us to the notion that the courts are going to use an independent decision-maker to resolve the controversy. This perspective often causes participants new to mediation to focus on the mediator and attempt to persuade him or her of the justice of their position. This is a mistake. The focus in a mediation is not what the mediator thinks the ideal resolution of the case should be. Instead, the goal of mediation is a transfer of information and concerns that leads to a consensus among the disputants as to how to end their problem.

Do not come to the mediation unless you are prepared to give some things up. If your case is so strong that there is no point that can be conceded, you make a mistake in agreeing to mediation. Instead, you should file a motion for summary judgment. Short of that, you should come to the mediation knowing what you want in terms that will either settle the case, and be prepared to give something up. No one gets everything they want in mediation. Individuals compromise, sometimes because they see it is the right thing to do, but more often because the potential consequences of resolving the dispute by a means other than collaborative problem solving is so unattractive.

Do not neglect to prepare for the mediation. Mediation is persuasion, and one of the most potent means of persuading people is by providing key information. Be prepared to exchange information both before and during the mediation. While it is accepted practice to keep information exchanged in mediation confidential, special concerns may be addressed through a separate agreement.

Do not omit having someone at the mediation with full settlement authority. Much, if not all, of the benefit of mediation is lost when it has to be explained to someone removed from the process why it is a good idea to settle the case upon particular terms. If, for some compelling rea-

son, the mediation must take place in the absence of someone with authority to settle the case, it is indispensable, as part of your good faith participation, that you put the mediator and other side on notice of this fact.

Do not expect to be the center of attention. A trial involves opening statements, closing statements, and many aspects of the examination of witnesses, where the attorney is the center of attention. This does not occur at mediation. A wise attorney at mediation will not talk too often or too long, frame his or her remarks according to the view that

their purpose is to educate and persuade, and particularly avoid argumentative phrases that carry unproductive connotations.

In short, mediation solves disputes. It serves your clients well. And you can be very effective at it, especially if you bear the preceding thoughts in mind.

Footnote

* Oregon Tax Court, Magistrate Division, Salem

Oregon Uniform Trust Code

By Susan N. Gary*

The Oregon Study Committee on the Uniform Trust Code has recommended an amended version of the Uniform Trust Code for adoption in Oregon. The Public Affairs Committee of the Oregon State Bar has approved the legislative proposal and the bill will now go through the legislative drafting process. The Study Committee included members of the Estate Planning, Elder Law and Tax Sections of the OSB and gathered input from many other sections of the Bar and from individual lawyers. The Study Committee also included members of the Oregon Bankers' Association and sought input from that organization's members.

The Oregon Uniform Trust Code (the "Oregon Code") codifies existing Oregon law and will provide a useful resource for Oregon lawyers. Because Oregon has limited case law discussing trust-related issues, Oregon lawyers must look to the Restatement for explanations of the common law. The Oregon Code states the basic principles of trust law and provides guidance for their application. Oregon already has statutes addressing issues of trust modification, charitable trusts, pet trusts, and trust certification, and those statutes were used in formulating the Oregon Code. In addition, the Oregon Code incorporates the Prudent Investor Act, already adopted by Oregon.

The Study Committee's goals were to adopt uniform language wherever possible and to minimize changes to current law. The Oregon Code does change Oregon law in a few ways, but in many instances the Study Committee modified the Uniform Trust Code to conform to existing Oregon law. Thus, some of the concerns raised in other states about changes made by the Uniform Trust Code will not be issues in Oregon.

The key changes the Oregon Code makes to Oregon law follow. The Section numbers refer to sections of the Oregon Code. The full text of the Oregon Code, with comments, and a document explaining the bill and the changes it makes to Oregon law are available electronically from co-

chairs Valerie J. Vollmar, vvollmar@willamette.edu and Susan N. Gary, sgary@law.uoregon.edu.

Section 103. "Beneficiary" is defined to include a person with a present or future interest, whether vested or contingent, and a person holding a power of appointment, other than as a trustee. "Qualified beneficiary" is a more limited category and includes only persons currently eligible to receive distributions from the trust, either mandatory or discretionary, persons next in line to receive distributions, and persons who would receive trust property if the trust terminated immediately. The Attorney General is treated as a qualified beneficiary of a trust in which a charity has an interest, unless the charity's interest is negligible.

Section 105. The trustee's duty to inform and report to beneficiaries (a common law duty) is owed only to qualified beneficiaries. A settlor can modify or waive this duty either (1) for so long as the settlor or the settlor's spouse (if a qualified beneficiary) is alive and financially capable (*i.e.* does not meet the standard for conservatorship in ORS 125.005(3)) or (2) if the settlor names another person to receive the information. Thus, spouses can direct that information be given only to the two of them until the death of the survivor, even though the children are qualified beneficiaries of the trust because they will receive the trust assets after the second spouse dies. Further, a settlor who does not want a child to receive information about a trust created for the child's benefit can name someone else to receive notice and protect the child's interests. The child need not know that the trust exists.

Section 303. This section extends Oregon's provisions on representation beyond modification to include representation for notice and other purposes. This section also extends virtual representation to minor and financially incapable persons. (Financially incapable is the term used in Oregon statutes for a person who is unable to take the actions needed to obtain, administer, and dispose of his or her financial resources.)

Section 402. A trustee can select beneficiaries from an indefinite class, if the trustee does so within a reasonable time.

Section 405. A settlor of a charitable trust has standing to enforce the trust.

Section 408. If a court determines that the value of the trust property in a pet trust exceeds the amount required for the intended use, the excess property will be distributed as the trust instrument directs or if the trust does not specify, the trustee will distribute the property to the settlor or the settlor's successors.

Section 409. A trust created for a noncharitable purpose without a definite or definitely ascertainable beneficiary or for a benevolent purpose is valid and can be enforced for 90 years.

Section 410. A settlor can commence a proceeding for modification or to ask the court to apply cy pres.

Section 413. This section liberalizes cy pres to permit a court to apply cy pres if a purpose becomes "wasteful" and no longer requires a finding of general charitable intent for the application of cy pres. Cy pres can be applied even if the trust provides for the transfer of the property to a non-charity on the failure of a charitable purpose if 50 years have elapsed from the creation of the trust.

Section 417. The Oregon Code permits a trustee to combine or divide a trust without court approval if the rights of beneficiaries and the purposes of the trust are not materially affected.

Section 601. The standard of capacity required to create a revocable trust is lowered to be the same as that required to execute a will.

Section 602. This section changes the presumption that a trust is irrevocable to a presumption that the trust is revocable unless the trust provides otherwise.

An agent acting under a durable power of attorney can revoke a trust only if the trust expressly authorizes the agent to do so. A conservator can revoke a trust only with court approval.

Section 603. While a settlor is living, all rights of the beneficiaries, including rights to information, are subject to the settlor's control, and the trustee owes duties only to the settlor. Under current law, the trustee's duties extend to all beneficiaries.

Section 604. The statutes of limitations for actions contesting the validity of a revocable trust are four months after notice is given or three years after the settlor's death. The four-month period is consistent with the period for contesting wills. The three-year period is different from the rules that apply to wills.

Section 705. This section makes it easier for a trustee to resign without court approval.

Section 706. This section allows the settlor of an irrevocable trust to petition for removal of a trustee. This section does not require a beneficiary to post a bond before petitioning the court for removal of a trustee or for any other action. The Study Committee believes that the bond requirement under Oregon law creates an unreasonable bar for access to court.

Section 813. This section modifies the duties to inform and report to beneficiaries by limiting these duties to qualified beneficiaries. The trustee no longer has a duty to respond to requests for information from beneficiaries who are not qualified beneficiaries, but may choose to respond to requests that are reasonable.

This section imposes notification duties on a trustee when the trustee accepts a trusteeship or becomes aware that an irrevocable trust has been created. These notification duties do not apply retroactively to trustee acceptances that occurred and to trusts that became irrevocable prior to the effective date of the Oregon Code.

This section requires a trustee to provide a copy of the trust agreement to a qualified beneficiary who asks. Current practice may be to provide only the provisions pertinent to a particular beneficiary who asks.

A beneficiary who asks for information must ask with respect to a single, identifiable trust. The trustee may charge a reasonable fee for providing information to a beneficiary.

Despite the usual rules, information, notice, and reports will be given only to the settlor's spouse if (1) the spouse survives the settlor, (2) the spouse is financially capable, (3) the spouse is the only beneficiary currently eligible to receive trust distributions, and (4) all of the other qualified beneficiaries of the trust are descendants of the spouse.

Section 814. This section adds tax savings clauses to Oregon law.

Section 1005. In addition to providing for two periods of limitation consistent with current Oregon law, this section cuts off claims after one year if the trustee discloses specific information about the cause of action to the beneficiary.

Section 1007. At common law, a trustee is absolutely liable for misdelivery of trust property even if the trustee does not have notice of the happening of an event that affects distribution under a trust. The Oregon Code protects a trustee who does not have notice of such an event.

Section 1013. The current certification of trust statute was used as the model (replacing the UTC version) and has been modified slightly with some provisions from the Idaho statute.

Footnote

*University of Oregon School of Law, Eugene

News From the Oregon Tax Court

By Hon. Henry C. Breithaupt*

I. Rules of the Court

As part of our annual rules revision process the Oregon Tax Court solicited rule revision suggestions from the public. We would like to thank those who submitted proposals. The following is a summary of the proposed changes to the rules of the Regular and Magistrate Divisions. The full text of the changes and outline of the process can be found at the Tax Court's website or in the Oregon Appellate Courts Advance Sheets. Comments regarding the proposed revisions should be made in writing, received by August 31, 2004, and sent to Bridget Musgrave, 1163 State Street, Salem, Oregon 97301.

Regular Division Rules

A number of changes were made to the Rules of the Oregon Tax Court Regular Division (TCRs) this year. Some changes are clerical and others emanate from changes to the Oregon Rules of Civil Procedure, the Oregon Revised Statutes, and the Uniform Trial Court Rules to the extent the TCRs mirror those rules. In summary, these changes include:

- Requirement that motions for summary judgment be filed no later than 60 days before the date set for trial;
- Recognition that petitions for determinations of constitutional limits on property taxes may now be requested under Article XI, section 11(d);
- Procedures for addition to or correction of transcripts;
- Removal of references to "trial court administrator" in favor of "tax court clerk" and "trial court" in favor of "tax court";
- Requirement that parties submit an exhibit list to the court at the time of exchange of exhibits;
- A new procedure for substituting a party following the death of a party.

Magistrate Division Rules

There are relatively few proposed changes to the Rules of the Oregon Tax Court Magistrate Division (TCR-MDs). The TCR-MDs are intended to be workable and easy to follow for both experienced practitioners as well as pro se litigants. One change amends the Preface to add: "All pleadings shall be liberally construed with a view of substantial justice between the parties. Relief from application of these rules in an individual case may be given by a magistrate on good cause shown if necessary to prevent hardship or injustice."

The following is a summary of other revisions made to the TCR-MDs. TCR-MD 1 now clarifies when the county or department must serve the taxpayer and file an affidavit as to the service with the court. TCR-MD 6 was revised to give guidance on the deadlines for responses to motions made before and after the initial case management conference. Finally, TCR-MD 10 clarifies when the deadline for exhibit exchange occurs when the 10th day falls on a weekend or a holiday.

II. Web Resources

The Tax Court's website, www.ojd.state.or.us/tax, provides a wealth of information including the Tax Court Rules and the most recent opinions and decisions of both divisions of the court. Recently, our "Decisions, Opinions, and Orders" page was remodeled and now is more user friendly and features improved word search capabilities. Additionally, the site includes a guide to parking at and directions to the court, a frequently asked questions page, forms, and the court's informational handbook. In an effort to respond to public requests, we are attempting to add to our website a user friendly court calendar.

III. Law Clerks

We thank Regular Division Law Clerk Katelyn Randall for her much appreciated service to the court and wish her well in future endeavors. Katelyn has served the court since August 2002 and will serve until August 2004. Before graduating in 2002 from the University of Oregon School of Law, she served as Editor-in-Chief of the *Journal of Environmental Law & Litigation* and was a semifinalist in the National Tax Moot Court Competition in St. Petersburg, Florida. Katelyn also clerked for Arnold, Gallagher, Saydack, Percell, Roberts & Potter PC in Eugene and for the Tax Section of the United States Department of Justice in Washington D.C..

As we say goodbye to Katelyn we say hello to new Regular Division Law Clerk Dan Eller. He will serve the court from August 2004 to August 2006. Dan graduated from Northwestern School of Law at Lewis and Clark College in May 2004. While in law school Dan served as an intern for the Honorable Anna J. Brown and a clerk for the Washington County District Attorney's Office. Recently, Dan was awarded the 2003-04 Harpole Memorial Legacy Scholarship.

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Legislation to Be Submitted by OSB Tax Section in 2005

By Karey A. Schoenfeld*

Inheritance Tax Legislation

As of 2001, Oregon inheritance laws are no longer tied to federal estate tax laws. An ad hoc group of estate planning and tax attorneys met earlier this year to develop an alternative that would be palatable to the Oregon Legislature (*i.e.*, that doesn't cause a loss in revenue), but would resolve many of the problems facing practitioners and our clients as a result of the "disconnect." The Tax Section will introduce legislation in 2005 that does the following:

1. The definition of property eligible for an Oregon "QTIP" election would include a credit shelter trust with discretionary income distribution provisions to the surviving spouse. Currently an Oregon QTIP election may be made only if income distributions are mandatory. This statutory change would allow a credit shelter trust which currently is written to allow discretionary distributions of income and principal to a spouse, to qualify as an Oregon QTIP. Property which qualifies for the Oregon QTIP would be excluded from the taxable estate of the first spouse to die.

2. If a credit shelter trust includes a beneficiary other than the surviving spouse, then the proposed statute would provide a simplified process whereby the other beneficiaries can consent to release their rights without court intervention or supervision. Although an executor could seek formal court reformation, if all beneficiaries are agreeable to the change, it would not be necessary. The proposed revisions provide specific language to allow such an election by the beneficiaries.

Nonprofit LLCs

Under current law, certain property held by nonprofit corporations (and sometimes partnerships), is exempt from real property taxes. However, property held by a limited liability company is not eligible for such property tax exemptions. Many nonprofit corporations would like to purchase property in an LLC to obtain liability protection, even though the LLC would be owned by the nonprofit corporation. However, under current law, if the property is purchased in an LLC, the nonprofit organization will lose the property tax exemption.

The Tax Section will introduce legislation that will broaden the definition of a qualified owner of real property eligible for property tax exemptions, to include LLCs that are wholly owned by one or more nonprofit corporations.

Independent Contractors

Finally, the Tax Section continues to participate in the Task Force studying a change in the definition of an inde-

pendent contractor for Oregon employment tax purposes. John Draneas has been representing the Tax Section in this endeavor, and he promises us that it looks as though a compromise will soon be reached with the members of the Task Force, and that new legislation will be introduced to more appropriately define an independent contractor in today's work environment.

Footnote

*Ferguson & Schoenfeld, PLLC, Vancouver, Washington

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News From the Oregon Tax Court

The court also welcomes Law Clerks Bridget Musgrave and Judy Cornish. Bridget is a 2003 graduate of Willamette University College of Law. While in law school Bridget served as editor of the Willamette Law Online United States Supreme Court Service. Bridget also served as a research assistant for the Oregon Law Commission as well as for Associate Dean Kathy Graham. She began her service to the court in August 2003. Along with her other duties for the court, Bridget serves as the coordinator of the court's extern program.

Judy Cornish is a 2003 graduate of Northwestern School of Law at Lewis and Clark College. While in law school she worked as a research assistant for family law professor Elaine Sutherland and focused her studies on family law issues. She also worked extensively at the Lewis and Clark Law School Tax Clinic and devoted many hours to pro bono service there. Judy began her service with the court in November 2003.

IV. Extern Program

The Tax Court continues in its important extern program that provides invaluable learning experiences to law students and research assistance to the court. Our program receives critical support from each of the three Oregon law schools. The program is open to students focused on tax as well as those looking to learn more about the courts and statutory construction. Summer externs for 2004 include Bernard Chamberlain from Willamette University College of Law, Jeff Henry from Northwestern School of Law at Lewis and Clark College, and Steven Nofziger and Melanie Senick from the University of Oregon School of Law.

Footnote

*Oregon Tax Court, Salem

39% Oregon Inheritance Tax Rate?

By David C. Streicher*

If you are estimating Oregon inheritance tax (“OTax”) by applying the Oregon rate schedule to the excess over \$850,000, you are in for a surprise. The 2004 OTax marginal rate is actually 39% for wealth between \$850,000 and roughly \$924,000.

By now, most everyone knows that there will be an OTax liability (for deaths in 2004) if the federal taxable estate exceeds \$850,000. What is less intuitive is that the 2004 OTax is actually the *smaller* of (1) the hypothetical federal estate tax if the applicable exclusion amount were \$850,000, and (2) the hypothetical OTax based on the Oregon rate schedule. As the numbers turn out, the 2004 OTax will be based on federal rates if the taxable estate is less than roughly \$924,000, and the Oregon rate schedule, if the estate is larger. Thus, the 2004 “crossover point” is roughly \$924,000.

The Oregon rate schedule, based on the IRC § 2011(b) federal credit for state death taxes, starts at .8% and steadily climbs to a maximum rate of 16%. Since the rate corresponding to \$850,000 is 5.6%, one might assume that 5.6% is the marginal OTax rate for the excess over \$850,000. Not so. The marginal 2004 OTax rate, being based on the *federal* rates, is actually 39% for the increment of wealth between \$850,000 and \$924,000. Thus, 2004 OTaxes of \$0 and \$28,860 will be due for federal taxable estates of \$850,000 and \$924,000, respectively. [$.39(\$924,000 - \$850,000) = \$28,860$] If the federal taxable estate exceeds \$924,000, the marginal OTax rate on the excess begins at 5.6%.

For deaths occurring in 2005, when the Oregon threshold increases to \$950,000, the crossover point moves to roughly \$1,038,000. Thus, for estates below that amount, the 2005 OTax will be based on marginal federal rates of 39% and 41%. (The 39% rate applies to the \$50,000 increment of wealth between \$950,000 and \$1 million, and the 41% rate applies to the \$38,000 increment of wealth between \$1 million and \$1,038,000.) It follows that 2005 OTaxes of \$0 and \$35,080 will be due for federal taxable estates of \$950,000 and \$1,038,000, respectively. If the federal taxable estate exceeds \$1,038,000, the marginal OTax rate on the excess begins at 5.6%.

Practitioner Summary:

If an exact OTax calculation is needed, the practitioner should always complete the Form IT-1. If not using the current year's form, the amount on line 5 (unified credit allowed for Oregon) should be \$229,800 for deaths in 2003, \$287,300 for deaths in 2004, and \$326,300, for deaths in 2005. A rough estimate of OTax can be made as follows:

Deaths in 2004: If the federal taxable estate is over \$924,000, estimate OTax by applying the Oregon rate schedule to the entire Oregon taxable estate (*i.e.*, the federal taxable estate less \$60,000). If the federal taxable estate is less than \$924,000, estimate OTax by using the federal rates and a unified credit of \$287,300.

Deaths in 2005: If the federal taxable estate is over \$1,038,000, estimate OTax by applying the Oregon rate schedule to the entire Oregon taxable estate. If the federal taxable estate is less than \$1,038,000, estimate OTax by using the federal rates and a unified credit of \$326,300.

Footnote

*Black Helterline LLP, Portland

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.

Tax Humor



If the meek inherit the earth,
will they get timber tax relief?

The income tax forms have been
simplified beyond all understanding.
The average person knows as much
about the atomic bomb as he or she
does about the income tax forms.

A harp is a piano after taxes.

Upcoming Tax Meetings

PORTLAND:

Portland Luncheon Series

Contact: Mark Huglin, mark@draneaslaw.com

Portland Tax Forum

Contact: Mark Golding, mgolding@pfgglaw.com

SALEM:

Mid-Valley Tax Forum

Contact: Barbara Smith, bjsmith@mail.heltzel.com

■ September 21, 2004

Topic to be announced

Speaker: David Culpepper

■ October 19, 2004

Business Succession Planning

Speakers: Bob Saalfeld and Jim Griggs

EUGENE:

Eugene-Springfield Tax Association

Contact: James Workman,
jamesw@mossadams.com

Eugene Estate Planning Council

Contact: John Thomas, jthomas@pbcins.com

■ September 21, 2004

Topic to be announced

Speaker: Clary Redd

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