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Report of the Committee for Liaison with the Internal Revenue Service

Wyoming State Bar

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taken in most part from the draft of the Model Rules of Court for Disciplinary Proceedings adopted by the American Bar Association, would serve such purpose and at the same time would not subject members to higher standards of conduct than are presently demanded and expected of the profession.

Respectfully submitted:

/s/ Norman B. Gray, Chairman

/s/ Charles M. Crowell, Member

/s/ Eph U. Johnson, Member

REPORT OF THE COMMITTEE FOR LIAISON WITH THE INTERNAL REVENUE SERVICE

The Committee for Liaison with the Internal Revenue Service reports to the President and members of the Wyoming State Bar as follows:

During the year only one problem was raised by a member of Wyoming State Bar for discussion with the Internal Revenue Service. This involved a situation in which an agent had contacted an attorney's client directly after a Power of Attorney had been filed. This general problem had been discussed previously with the Internal Revenue Service, but this particular instance was called to the attention of the Acting District Director. No particulars were furnished him with respect to who the agent was or who the taxpayer was, but he did discuss the matter again at an agents' conference shortly after this was reported.

Several informal discussions were held with various representatives of the office of the District Director of the Internal Revenue Service and with the District Director. Mr. Schuster reports that so far as his office is concerned there do not appear to be any particular problems that need to be called to the attention of the Bar. He said that he was quite pleased with the relationship that existed between members of the Bar and the representatives of his office, and that the Internal Revenue Service will do all that it can to maintain this.

Mr. Schuster again advised that it is helpful if attorneys participate in the discussions about any tax controversy at as early a stage as possible. Frequently this aids in reaching an early understanding, and in any event, if the matter goes up through Internal Revenue Service Appellant Division at least the taxpayer's attorney does not have to be advised as to what has gone on before. In connection with this, it should be noted that many times we lawyers prefer not to spend our time at the early stages of these matters, but although the Internal Revenue Service does not so regard them, these are adversary proceedings, and the client is entitled to have his advocate there. We all recognize the high level of competency of our accountants in Wyoming, but the fact remains these men are not trained to be advocates, and probably we lawyers should be doing this work.

Mr. Schuster also raised as an occasional problem the failure of attorneys representing executors or administrators of estates to file all the applicable internal revenue forms. He stated that in many instances this appears to arise from a failure on the part of the attorney to recognize that he is now dealing with a new taxable entity which is subject to most of the responsibilities of all other individuals and in some instances, business entities. He asked that this simply be called to the attention of the members of the Bar, and a general request made that we endeavor to comply with all filings required of estates.

This year the Wyoming Society of Certified Public Accountants, together with the Wyoming Association of Public Accountants and the Internal Revenue Service, are again planning to have a series of one day Federal Tax Seminars in several cities throughout the State. Present plans are to hold meetings at Sheridan on 20 October 1964, at Casper on 21 October 1964, and at Cheyenne on 23 October 1964. We have been invited to participate in this project, and your Committee recommends to the Officers and Commissioners of the Wyoming State Bar that we do so. Experience with the last series indicated that a relatively minor adjustment in registration fees would have made them self-sustaining, and while we should be prepared to perhaps pay our share of the expenses, any monetary contribution should not be very large. A definite program has not been settled upon, but there will be some discussion of changes effected by the Revenue Act of 1964. There will also be some emphasis on administrative procedures that affect the inter-relationship of the Internal Revenue Service and tax practitioners, and upon the processing of business returns under Automatic Data Processing beginning 1 January 1965. Usually programs organized for accountants do not appeal in all their aspects to attorneys, but your Committee suggests that if you are at all interested in doing any sort of tax work it is worthwhile to attend these meetings simply to become acquainted with accountants in your area who are working with tax matters.

Your Committee contemplates arranging a meeting with the representatives of the Internal Revenue Service at some time during the legislative meeting of the Wyoming State Bar. Any member of the Bar will be welcome to raise any question he has at that time about the administration of tax collection in Wyoming or anything else that has troubled him with respect to the functions of the District Director's office. We also hope to have Mr. George Clifford, Estate Tax Examiner, give a brief formal discussion on the "do's" and "don'ts" of preparing federal estate tax forms.

Mr. Henry Burgess of Sheridan, Wyoming, has been selected by the Regional Commissioner as a member of the Tax Lawyers-Internal Revenue Service Liaison Committee—Southwest Region, and last May he attended a meeting of this Committee. Mr. B. Frank White, the Regional Commissioner of the Southwest Region does not follow the procedure that formerly existed in the Omaha Region of having each State Bar Association nominate its own

representative. At the last meeting of the Lawyers Liaison Committee with Internal Revenue Service (Omaha Region) your Chairman suggested to Mr. White that we would like to have someone from our State Bar attend the meetings of the Committee for the Southwest Region, and Mr. Burgess' nomination, whether in response to this request or not, serves our purpose admirably. Attached to this Report, is a copy of the Summary of the Sixth Meeting of the Tax Lawyers-Internal Revenue Service Liaison Committee—Southwest Region and a copy of the Summary of the last meeting of the Committee for the Omaha Region.

Your Committee recommends that although demands upon it for liaison by members of the Bar have not been numerous, it is still desirable to have a standing committee to perform this function, and this committee should be continued. It may also be worthwhile to consider whether it should be a committee on federal taxation generally with a collateral function of liaison. Broadening the scope of the committee could certainly add to its usefulness to the Bar.

Respectfully submitted,

Richard V. Thomas, Chairman

William A. Cole

Leonard McEwan