



PRESENTED IN PARTNERSHIP WITH THE WSBA TAXATION SECTION

# TRIBAL TAX ISSUES: A RAPIDLY CHANGING LANDSCAPE “SERVED WITH A SIDE OF ETHICS”

Tuesday, December 15, 2015

WSBA Conference Center  
at the WSBA Offices  
1325 Fourth Avenue, Suite 600  
Seattle, WA 98101  
(with live webcast option)



Approved for 3.75 CLE credits,  
including 1.5 ethics



\$159 Tuition



## SCHEDULE

8:00 a.m. Check-in • Walk-in Registration • Coffee and Pastry Service

8:25 a.m. Welcome and Introductions by Program Chair  
*Miriam R. Woods - Garvey Schubert Barer, Seattle*

8:30 a.m. State Tax Primer on Tribal Issues

- DOR's position on when B&O tax, REET, and property tax apply
- Balancing test, exemption requirements, and new rulings on active cases
- Federal role in state tax policy

*Shana G. Barehand - Department of Revenue, Olympia*  
*Leslie A. Cushman - Marine View Ventures, Inc., Puyallup Tribe of Indians, Fife*

9:30 a.m. Tribal Litigation Updates and Uncertainty

- Recent federal and state court decisions
- Pending litigation
- General Welfare Exception

*Lisa M. Koop - Tulalip Tribes, Tulalip*  
*Wendy S Pearson - Pearson Law Offices PS Inc., Seattle*

10:45 a.m. Break

11:00 a.m. The Continuing Evolution of Circular 230

- History and scope of Circular 230
- Vast changes made in 2004 and 2005, again in 2006 and 2007, and finally in 2014
- The role played by the Office of Professional Responsibility in Circular 230 today

*Larry J. Brant - Garvey Schubert Barer, Portland*

12:30 p.m. Online evaluation • Adjourn

REGISTER NOW

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TUESDAY, DECEMBER 15, 2015

Please fill out the registration form and mail or fax to WSBA. To register online, go to [www.wsba.org/seminars](http://www.wsba.org/seminars) and enter **16848** in the search box.

First Name \_\_\_\_\_ M.I. \_\_\_\_\_ Last Name \_\_\_\_\_

WSBA No. \_\_\_\_\_ Firm/Company Name: \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_

Email \_\_\_\_\_

We encourage early registration. On-site registration is on a space-available basis.

Coursebook included with price of tuition.

# 16848SEA, 12/15/15, attend in Seattle

# 16848WEB, 12/15/15, attend via webcast

\$159 Standard

\$159 Standard

**Please note:** Our service provider will charge you a separate, non-refundable transaction fee of 2.5% on all bank card transactions. There is no transaction fee if you mail in your check.

If special accommodations are needed, please email [cle@wsba.org](mailto:cle@wsba.org) or call toll-free at 1-800-945-WSBA.

## PAYMENT INFORMATION

Check enclosed payable to WSBA

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Registrations received less than 48 hours before a seminar are not guaranteed a coursebook or other presentation materials on-site.

Register:

- Mail: WSBA, 1325 Fourth Avenue, Suite 600, Seattle, WA 98101-2539
- Internet: Register online at [www.wsba.org/seminars](http://www.wsba.org/seminars) • Order products online at [www.wsba.org](http://www.wsba.org).
- Phone: 800-945-WSBA or 206-443-WSBA with credit card and registration/order form in hand.
- Fax: 206-727-8324 Include credit card information

### Payment Policies

**Payment:** Individual registrants must use a separate form, however, payment may be made with a single check or credit card for multiple parties.

**Note:** Please keep a copy of this flier for your records.

**Refunds:** Registration fees may be refunded, less \$25 for handling, for written cancellations postmarked, emailed, or faxed by 5 p.m., up to 3 business days before the seminar. No refunds after that date, but you will receive the coursebook. Canceled registrations may not be transferred to other seminars. You may send a substitute (e.g., someone from your firm) in lieu of canceling.