

THE TAX LAWYER
ABA EDITORIAL BOARD—
STATE AND LOCAL TAX EDITION

Editor-in-Chief

Matthew Hedstrom

Managing Editor

Lindsay M. LaCava

Production Managers

Anne B. Dunn

Greg Peacock

Todd Reitzel

Notes and Articles Editors

Paul Rafelson

Matthew P. McLaughlin

John Burns

Sanford D. Kelsey

Pat Derdenger

Stephanie Anne Lipinski Galland

Dennis Rimkunas

William B. Prugh

Ben Miller

Scott Clark

Karen Myrick

Ben Crittenden

Brett Carter

Mace Gunter

Kelley C. Miller

Richard A. Westin

Lisa M. Pohl

James W. Dawson, Jr.

Pipeline

Stewart M. Weintraub

Craig B. Fields

Philip Tatarowicz

Marc Simonetti

Ben Crittenden

Marketing

Don S. Kovacic

Past Editors-in-Chief

Jeffrey S. Reed

Brandee A. Tilman

Jeffrey C. Glickman

Debra Silverman Herman

Gregory A. Nowak

Michael W. McLoughlin

Kendall L. Houghton

Garry G. Fujita

John M. Allan

Don S. Kovacic

GEORGETOWN UNIVERSITY LAW CENTER STUDENT EDITORIAL BOARD

EXECUTIVE BOARD

Editor-in-Chief

Peter Diaz

Managing Editors

Alexandra Rose

Thomas Sandstrom

Michael Shammo

Executive Articles Editors

Corina Braun

Samantha Malone

Connor Shea

Executive Notes Editor

Nic Siebert

Executive Notes

Development Editor

Xiaoyang Wang

Executive Operations Editor

Brian Fiske

Executive Editors

Lucas Almonte

Justin Linder

Molly Nelson

Dominic Reilly

Sang Woo Shim

Victor Wang

Faculty Advisor

Stephen B. Cohen

*Deceased.

Senior Staff Editors

Meerim Asankulova
Graham Bannon
Rebecca Baskin
Samuel Bolam
David Brinton
Hilary Burger
Abigail Bush
Meredith Carr
Curtis K. Chao
Le Chen
Allison Church
Emma Cohen
Anabelle Dahdah
Cedrick Dalluge
Matthew Darby
Philip DiDonato
Nicholas Franco
Sarina Fritz
Blake Grady
Nicholas Hakun
Amanda Hix
Eleanor Hughes
Joel Hutman
Rachel Jackson
Crystal Jen

Bart Jordan
Sanchi Khare
Sohil Khurana
Andrew Ko
Alyssa Leventhal
James John Lomeo
Ashlee Newman
George O'Connor
Lasha Ouyang
Michael Peragine
Paul Rafla
Stephen Ratner
Peter Runfola
Jeffrey Schreiber
Patrick Shaw
William Sokolove
Samuel Swoyer
Christine Zhao
Mark Zwany

Staff

Joseph Altieri
Rychelle Andersen
Zoe Bellars
Sarah Branch
Rory Cahill-O'Brien

Christopher Ceresa
Tianxiang Chen
Nicole Cors
Alexander Feldsott
Kristen Friel
Ana Halsey
Shushi Hovannisian
Samantha Kapnek
Daniil Khanin
Erin Lasenby
James McCauley
O'Ryan Moore
Zach Noble
Bridget O'Connell
Carlos Obando
Kaitlin Puccio
Connor Ross
Peter Simon
Aubrey Steiger
Christopher Struble
Olga Terets
Michael Townsend
Ben Turin
Kamil Turkmani

The Tax Lawyer (ISSN:0040 005X) is published quarterly in the Fall, Winter, Spring, and Summer as a service to its members by the Section of Taxation, American Bar Association, 321 N. Clark St., Chicago, IL 60654-7598.

Members of the Section of Taxation receive *The Tax Lawyer* as one of the benefits of membership. Any member of the American Bar Association may become a member of the Section upon payment of the annual dues of \$75, a portion of which pays for an annual subscription to *The Tax Lawyer*. An attorney who is not a member of the American Bar Association will be sent application forms for both the Section and the Association upon receipt of a request for Section membership.

Persons who are not members of the Section may subscribe to *The Tax Lawyer* at the annual rate of \$83 (four issues) or may obtain individual copies, to the extent available, for \$40 per copy. Subscriptions are available through the ABA at www.shopABA.org; individual copies may be obtained from William S. Hein & Co., Inc. at www.wshein.com.

The Tax Lawyer is available to Tax Section members in digital format on the Section's website at <http://ambar.org/TaxLawyerJournal>. It is also searchable on LexisNexis, Westlaw, and HeinOnline.

Periodical postage paid at Chicago, IL, and at additional mailing offices.

POSTMASTER: Send address changes to *The Tax Lawyer*, American Bar Association, Section of Taxation, 321 N. Clark St., Chicago, IL 60654-7598.