allowable under I.R.C. § 179 (expense method depreciation) for a passenger automobile is subject to the limitations of I.R.C. § 280F(a) in the same manner as if it were a depreciation deduction allowable under I.R.C. § 168.

[10] I.R.B. 2019-9.

[11] Rev. Proc. 2019-13, I.R.B. 2019-9.

[12] The applicable optional depreciation table is based on the depreciation system, depreciation method, recovery period, and convention applicable to the passenger automobile for its placed-in-service year, as provided in *Rev. Proc. 87-57, 1987-2 C.B. 687*. The applicable optional depreciation tables are published in Appendix A of IRS Publication 946.

[13] For a passenger automobile placed in service after 2018, further guidance will be issued to provide the limitation amounts under I.R.C. § 280F(a)(1) for the applicable placed-in-service year.

[14] Any passenger automobile that is not predominantly used in a qualified business use, as defined in I.R.C. § 280F(d)(6)(B) and (C), for any taxable year is subject to §280F(b) for such taxable year and any subsequent taxable year.

[15] I.R.B. 2019-9.

CASES, REGULATIONS AND STATUTES

BANKRUPTCY

CHAPTER 12

CLAIMS. The debtor filed for Chapter 12 in December 2017 and timely filed all bankruptcy schedules, including Form 106D, Schedule D: *Creditors Who Have Claims Secured by Property*. However, the address for one creditor was incorrect and that creditor did not receive a notice of the bankruptcy filing. The debtor's counsel received notice of the address error but did not correct the error or otherwise give proper notice to the creditor. Thus, the creditor failed to timely file a proof of claim until more than two weeks after the deadline for filing a proof of claim. The debtor timely filed a plan and a modified plan was eventually confirmed after the trustee's objections were negotiated. The plan provided for full payment of the creditor's claims over the life of the plan. The trustee did not raise the issue of the creditor's proof of claim prior to confirmation of the plan. However, one month after the confirmation of the plan, the trustee objected to the plan, arguing that the creditor's claims were untimely filed. The debtor and creditor argued that avoiding the untimely filed claims would endanger the successful reorganization of the debtor's farm in that the creditor would be forced to foreclose on the collateral equipment which was needed to operate the farm. The creditor sought an extension of time to file its proof of claim and the debtor sought an extension of time for the debtor to include the proof of claim. Under Section 502(b)(9) a claim may be disallowed if untimely filed. Bankruptcy Rule 3002(c) provides that, for non-governmental creditors in a chapter 12 case, proofs of claim must be filed not later than 70 days after the order for relief, subject to seven limited exceptions. Under Rule 9006(b)(1), the court can generally extend a deadline "for cause," if the party seeking the extension asks before the applicable deadline expires. If the deadline has passed before the request, Rule 9006(b)(1) permits an extension of a deadline only if the moving party establishes "excusable neglect." The court looked at four factors for finding excusable neglect: (1) prejudice to the opposing party; (2) the length of delay and potential impact on proceedings; (3) the reason for the delay, including whether it was in the reasonable control of the movant; and (4) the movant's good faith. The court found that the debtor was not entitled to an extension because the delay was caused by the debtor's own actions in failing to use the correct address and failing to timely correct the error once known. Rule 3002(c)(6) allows a creditor an extension of up to 60 days to file a claim if (1) the debtor fails to timely file a list of creditors names and addresses or (2) the debtor filed an insufficient notice and the notice was sent to a foreign address. The court found that neither condition was present in this case because the debtor did timely file a list of creditors and the bankruptcy notice was not sent to a foreign address. Thus, the court held that the debtor's and creditor's requests for extensions of time to file the creditor's proof of claim were denied. However, the court looked at the effect of the failure of the trustee to object to the creditor's claim during the plan confirmation process, noting that the trustee approved of the plan for confirmation. The court cited *United Student Aid Funds, Inc. v. Espinosa, 559 U.S. 260 (2010)*, which held that an order confirming a plan is entitled to *res judicata* effect even when based on legal error. Thus, the court held that the trustee was estopped from objecting to the plan and its inclusion of the creditor's claims. ***In re* Wulff, 2019 Bankr. LEXIS 388 (Bankr. E.D. Wis. 2019)**.

FEDERAL ESTATE AND GIFT TAXATION

IRA. The decedent had created a living revocable trust for the benefit of the surviving spouse, which became irrevocable upon the decedent's death. The trust contained a subtrust for holding any benefits or distributions from the decedent's retirement plans, including any IRA. The IRA named the trust as the designated beneficiary. The trust provided that any distributions made from the IRA would be immediately passed on to the surviving spouse. Upon the death of the surviving spouse, any remaining benefits or distributions passed to the decedent's children and descendants.

The decedent died after the minimum distributions from the IRA had begun. At death, the decedent was older than the surviving spouse. Treas. Reg. § 1.401(a)(9)-4, Q&A-5, provides that where a trust is named as a beneficiary of an employee, the trust is not a designated beneficiary; however, beneficiaries of the trust with respect to the trust's interest in the employee's benefit may be treated as designated beneficiaries if the following requirements are met: (1) the trust is valid under state law, or would be but for the fact there is no corpus; (2) the trust is irrevocable or will, by its terms, become irrevocable upon the death of the employee; (3) the beneficiaries of the trust who are beneficiaries with respect to the trust's interest in the employee's benefit are identifiable within the meaning of Treas. Reg. § 1.401(a)(9)-4, Q&A-1, from the trust instrument; and (4) the documentation described in Treas. Reg. § 1.401(a)(9)-4, Q&A-6, has been provided to the plan administrator. The IRS ruled that the requirements of Treas. Reg. § 1.401(a)(9)-4, Q&A-5, were met with respect to the trust and the subtrust and that the surviving spouse was treated as the sole designated beneficiary of the decedent's IRA. Under Treas. Reg. § 1.401(a)(9)-5, Q&A-5(a), the applicable distribution period for distribution calendar years after the distribution calendar year containing a decedent's death is the longer of (1) the remaining life expectancy of the beneficiary determined in accordance with Treas. Reg. § 1.401(a)(9)-5, Q&A-5(c)(2), and (2) the remaining life expectancy of the decedent determined in accordance with Treas. Reg. § 1.401(a)(9)-5, Q&A-5(c)(3). The IRS ruled that, because the surviving spouse's life expectancy was longer than the decedent's, the applicable distribution period for the decedent's IRA was based on the life expectancy of the surviving spouse. **Ltr. Rul. 201902023, Oct. 15, 2018**.

PORTABILITY. The decedent died, survived by a spouse, on a date after the effective date of the amendment of I.R.C. § 2010(c), which provides for portability of a "deceased spousal unused exclusion" (DSUE) amount to a surviving spouse. The decedent's estate was not required to file a Form 706 and therefore did not make the portability election. The estate discovered that the estate had unused applicable exclusion amount and needed to file a return in order to preserve the unused applicable exclusion amount for the surviving spouse. The estate represented that the value of the decedent's gross estate was less than the basic exclusion amount in the year of the decedent's death including any taxable gifts made by the decedent. The IRS granted the estate an extension of time to file Form 706 with the election. Note: The IRS has provided for a simplified method of obtaining an extension of time to file a portability election for small estates that are not normally subject to filing a Form 706. See *Rev. Proc. 2017-34, 2017-1 C.B. 1282*. **Ltr. 201902027, Sept. 24, 2018.**

FEDERAL FARM PROGRAMS

FLOOD INSURANCE. The Office of the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, the Farm Credit Administration, and the National Credit Union Administration have adopted as final regulations regarding loans in areas having special flood hazards to implement the private flood insurance provisions of the Biggert-Waters Flood Insurance Reform Act of 2012, *Pub. L. No. 112–141, 126 Stat. 916 (2012)*. The final rule requires regulated lending institutions to accept policies that meet the statutory definition of "private flood insurance" in the Biggert-Waters Act; and permits regulated lending institutions to exercise their discretion to accept flood insurance policies issued by private insurers and plans providing flood coverage issued by mutual aid societies that do not meet the statutory definition of "private flood insurance." **84 Fed. Reg. 4953 (Feb. 20, 2019)**.

ORGANIC FOOD. The AMS has issued proposed regulations which would amend the National List of Allowed and Prohibited Substances section of the USDA's organic regulations to implement recommendations submitted to the Secretary of Agriculture by the National Organic Standards Board. The proposed rule adds elemental sulfur for use as a molluscicide in organic crop production, adds polyoxin D zinc salt to control fungal diseases in organic crop production, and reclassifies magnesium chloride from an allowed synthetic to an allowed non-synthetic ingredient in organic handling. **84 Fed. Reg. 4377 (Feb. 15, 2019)**.

FEDERAL INCOME TAXATION

DISASTER LOSSES. On December 18, 2018, the President determined that certain areas in Virginia were eligible for assistance from the government under the Disaster Relief and Emergency Assistance Act (42 U.S.C. § 5121) as a result of Tropical Storm Michael which began on October 9, 2018. **FEMA-4411-DR**. On January 31, 2019, the President determined that certain areas in North Carolina were eligible for assistance from the government under the Act as a result of Tropical Storm Michael which began on October 10, 2018. **FEMA-4412-DR**. On February 1, 2019, the President determined that certain areas in Minnesota were eligible for assistance from the government under the Act as a result of severe storms and flooding which began on October 9, 2018. **FEMA-4412-DR**. Accordingly, taxpayers in these areas may deduct the losses on their 2018 or 2017 federal income tax returns. See I.R.C. § 165(i).

DISCHARGE OF INDEBTEDNESS. The taxpayer was the sole remaining partner in a partnership which originally had three partners. The partnership had borrowed funds to finance the development of real estate. When the development stalled, the taxpayer formed a single-member LLC which purchased the partnership's loan from the creditor, resulting in discharge

of indebtedness income to the partnership which passed through to the taxpayer. The taxpayer hired a qualified tax return preparer to prepare the taxpayer's individual income tax return and the preparer included the discharge of indebtedness income in the taxpayer's taxable income. However, the return preparer's firm later discovered that the taxpayer was eligible for deferment of the tax on the discharge of indebtedness income by reducing the basis of partnership property. The taxpayer sought an extension of time to amend the return to make the election to reduce the basis of partnership property. I.R.C. § 108(a)(1)(D) provides that gross income does not include any amount that (but for I.R.C. § 108(a)) would be includible in gross income by reason of the discharge of indebtedness if, in the case of a taxpayer other than a C corporation, the indebtedness discharged is qualified real property business indebtedness. I.R.C. § 108(c)(2) provides, in general, that the amount excluded under I.R.C. § 108(a)(1)(D) with respect to any qualified real property business indebtedness shall not exceed the excess of the outstanding principal amount of such indebtedness immediately before the discharge over the fair market value of the real property described in I.R.C. § 108(c)(3)(A) at such time. I.R.C. § 108(c)(3)(C) requires a taxpayer to make an election to exclude discharge of indebtedness income under I.R.C. § 108(a)(1)(D). Treas. Reg. § 1.108-5(b) provides that the election under I.R.C. § 108(c)(3)(C) is made on the timely filed (including extensions) federal income tax return for the taxable year in which the taxpayer has discharge of indebtedness income that is excludible from gross income under I.R.C. § 108(a). The election is made on a completed Form 982, *Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)*. Treas. Reg. § 301.9100-3(a) provides that requests for extensions of time for regulatory elections will be granted when the taxpayer provides evidence to establish that the taxpayer acted reasonably and in good faith and the grant of relief will not prejudice the interests of the government. Treas. Reg. § 301.9100-3(b) provides that a taxpayer is deemed to have acted reasonably and in good faith if the taxpayer requests relief before the failure to make the regulatory election is discovered by the Service, reasonably relied on a qualified tax professional, and the tax professional failed to make, or advise the taxpayer to make, the election. The IRS granted the taxpayer an extension of time to make the election under I.R.C. § 108(c)(3)(C). **Ltr. Rul. 201902024, Oct. 9, 2018**.

DIVORCE. The following case was decided under tax law prior to TCJA 2017. In 2003 the taxpayer was divorced and the divorce decree required the taxpayer to pay monthly spousal maintenance payments and child support. The taxpayer fell behind in making the payments and in 2007, the former spouse obtained a money judgment for the amount in arrears. Although the taxpayer made some payments in the next few years, the former spouse sued to enforce the 2007 money judgment and in 2012, the court found the taxpayer in contempt and ordered the taxpayer to jail unless the taxpayer fully paid the arrears within three months. The taxpayer made the payments in 2012 and claimed a deduction for the payments as alimony. I.R.C. §§ 215(a) and (b) allow a deduction for the payment of alimony as defined in I.R.C. § 71(b)(1)(D), which provides: "(1) In general.—The term "alimony or separate maintenance payment" means any payment in cash if— . . ., and (D) there is no liability to make any such payment for any period after the death of the payee spouse and there is no liability to make any payment (in cash or property) as a substitute for such payments after the death of the payee spouse." The IRS argued that the 2012 payments did not meet the test in I.R.C. § 71(b)(1)(D) because the payment was made to comply with a money judgment. The court compared the 2007 money judgment obtained by the former spouse with the 2012 contempt order and found that the 2012 order was not a money judgment in that the 2012 order entered no judgment for the surviving spouse. Thus, the court held that the 2012 payment was made to comply with the original divorce decree and monthly spousal maintenance payments and was deductible as alimony. **Siegel v. Comm'r, T.C. Memo. 2019-11**.

HOBBY LOSSES. A petition for certiorari has been denied by the U.S. Supreme Court for the following case. The taxpayer was president of a group of real estate development companies. The taxpayer's income came primarily from trusts which owned the real estate companies. The taxpayer worked an average of 10 hours per week for the companies. The taxpayer owned a horse operation involved in the breeding, training, showing and selling of quarter horses. The court looked at the nine factors of Treas. Reg. §1.183-2(b) and held that the horse operation was not operated with the intent to make a profit because (1) although the taxpayer presented business plan for the operation, the plan was prepared only after the taxpayer was audited and the taxpayer presented no evidence that the plan was ever used; (2) although the taxpayer demonstrated sufficient expertise in the breeding, training and showing of horses, the taxpayer did not have any expertise in the business of horses and did not engage any experts as to the profitable business of horses; (3) the taxpayer spent considerable time on the horse operation but most of that time was for personal enjoyment and recreation; (4) the taxpayer did not present information of sufficient appreciation of the value of the operation's assets to offset substantial annual losses; (5) the annual losses substantially exceeded the occasional profits; and (6) the losses offset substantial income from other sources. **Hylton v. Comm'r, 2018-1 U.S. Tax Cas. (CCH) ¶ 50,237 (4th Cir. 2018), *aff'g*, T.C. Memo. 2016-234**.

INFORMATION RETURNS. The IRS has published information about reporting cash transactions of $10,000 or more. Federal law requires a person to report cash transactions of more than $10,000 by filing IRS Form 8300, *Report of Cash Payments Over $10,000 Received in a Trade or Business*. A "person" is an individual, company, corporation, partnership, association, trust or estate. Tax-exempt organizations are also "persons" and may need to report certain transactions. A tax-exempt organization does not have to file Form 8300 for a charitable cash contribution, but the organization must report noncharitable cash payments on Form 8300. For example, an exempt organization that receives more than $10,000 in cash for renting part of its building must report the transaction. For purposes of Form 8300 reporting, cash includes coins and currency of the United States or any foreign country. Cash also includes a cashier's check (sometimes called

a treasurer's check or bank check), bank draft, traveler's check or money order with a face amount of $10,000 or less that a person receives for a designated reporting transaction or any transaction in which the person knows the payer is trying to avoid a report. Under a separate reporting requirement, banks and other financial institutions report cash purchases of cashier's checks, treasurer's checks and/or bank checks, bank drafts, traveler's checks and money orders with a face value of more than $10,000 by filing currency transaction reports. A designated reporting transaction is the retail sale of tangible personal property that is generally suited for personal use, expected to last at least one year and has a sales price of more than $10,000. Examples are sales of automobiles, jewelry, mobile homes and furniture. A designated reporting transaction is also the sale of a collectible, such as a work of art, rug, antique, metal, stamp or coin. It is also the sale of travel and entertainment, if the total price of all items for the same trip or entertainment event is more than $10,000. A person must file Form 8300 if they receive cash of more than $10,000 from the same payer or agent in one lump sum; in two or more related payments within 24 hours; or as part of a single transaction or two or more related transactions within 12 months. For example, landlords need to file Form 8300 once they have received more than $10,000 in cash for a lease during the year. But a person not in the trade or business of managing or leasing real property, such as someone who leases their vacation home for part of the year, does not need to report a cash receipt of more than $10,000. A business must file Form 8300 within 15 days after the date the business received the cash. If a business receives later payments toward a single transaction or two or more related transactions, the business should file Form 8300 when the total amount paid exceeds $10,000. Each time payments aggregate more than $10,000, the business must file another Form 8300. A person can file Form 8300 electronically using the Financial Crimes Enforcement Network's BSA E-Filing System. Filers will receive an electronic acknowledgement of each submission. Those who prefer to mail Form 8300 can send it to Internal Revenue Service, Federal Building, P.O. Box 32621, Detroit, MI 48232. Form 8300 requires the taxpayer identification number (TIN) of the person paying with cash. If they refuse to provide it, the business should inform the person that the IRS may assess a penalty. If the business is unable to obtain the customer's TIN, the business should file Form 8300 anyway. The business needs to include a statement with Form 8300 that explains why the form does not have a TIN. The business should keep records showing it requested the customer's TIN and give the records to the IRS upon request. The business must give a customer written notice by Jan. 31 of the year following the transaction that it filed Form 8300 to report the customer's cash transaction that must be a single statement aggregating the value of the prior year's transactions, have the name, address and phone number of the person who needs to file the Form 8300 and inform the customer the business is reporting the payment to the IRS. A business can give a customer who only had one transaction during the year a copy of the invoice or Form 8300 as notification if it has the required information. The government does not recommend using a copy of Form 8300 because of sensitive information on the form, such as the employer identification number or Social Security number of the person filing the Form 8300. A business may voluntarily file Form 8300 to report a suspicious transaction below $10,000. In this situation, the business does not let the customer know about the report. The law prohibits a business from informing a customer that it marked the suspicious transaction box on the form. See also *IR-2019-20*. **FS-2019-1, Feb. 2019**.

MEALS AND ENTERTAINMENT. The IRS has issued an acquiescence in the result only in the following case. "Acquiescence in result only" indicates IRS disagreement or concern with some or all of the court's reasons in reaching its decision in the case. *Note, this case occurred under tax law prior to the TCJA 2017 changes*. The taxpayers, husband and wife, owned a National Hockey League (NHL) team through three entities, two S corporations and an LLC. The NHL collective bargaining agreement required teams to arrive in a city for an away game at least six hours before the start of the game. The taxpayers' team and supporting employees usually arrived at the hotel in the game city the day before a game and ordered special meals and snacks to be served at the hotel in non-public areas. Team members and employees were required to participate in all meals because the meals were also used to conduct some preparation for the games. The taxpayers' S corporation claimed deductions for 2009 and 2010 for all of the meal expenses incurred during the travel to away games. The IRS assessed a deficiency based on allowance of only 50 percent of the meal expenses. I.R.C. § 274(a)(1)(A) disallows a deduction for certain meal and entertainment expenses otherwise deductible under I.R.C. § 162 unless the expenses are associated with the active conduct of the taxpayer's trade or business. I.R.C. § 274(n) allows a deduction for only 50 percent of meals and entertainment expenses unless the exception under I.R.C. § 132(e) applies. I.R.C. § 132(e)(2) requires that "access to the [eating] facility is available on substantially the same terms to each member of a group of employees which is defined under a reasonable classification set up by the employer which does not discriminate in favor of highly compensated employees." The court found that the taxpayers provided credible testimony that the pregame meals were made available to all team employees—highly compensated, non-highly compensated, players, and nonplayers—on substantially the same terms. Employee meals provided in a nondiscriminatory manner constitute a *de minimis* fringe under I.R.C. § 132(e) if: (1) the eating facility is owned or leased by the employer; (2) the facility is operated by the employer; (3) the facility is located on or near the business premises of the employer; (4) the meals furnished at the facility are provided during, or immediately before or after, the employee's workday; and (5) the annual revenue derived from the facility normally equals or exceeds the direct operating costs of the facility (the revenue/operating cost test). The court held that the meal expenses were fully deductible under the *de minimis* fringe exception because (1) the contracts with the hotels were essentially leases, (2) the team contracted with the hotels to provide an eating facility for the team, (3) the hotels were part of the team's business premises because the team conducted significant business duties at the hotels, (4) the meals were provided for the convenience of the employer corporation, and (5) the meals furnished at the hotels were provided during,

or immediately before or after, the employees' workday. I.R.C. § 274(e)(8) also exempts from the 50 percent limitation of I.R.C. § 274(n)(1) "[e]xpenses for goods or services (including the use of facilities) which are sold by the taxpayer in a bona fide transaction for an adequate and full consideration in money or money's worth." Treas. Reg. § 1.274-2(f)(2)(ix) provides that this exception applies to "[a]ny expenditure by a taxpayer for entertainment . . . to the extent the entertainment is sold to customers in a bona fide transaction for an adequate and full consideration in money." The court held that the cost of the meals that the taxpayers provided to their players was part of the expenses that they incur to provide hockey entertainment to their fans and therefore meets this exception. The court held that the expenses for meals provided to a professional hockey team while traveling to away games were fully deductible. Jacobs v. Comm'r, 148 T.C. No. 24 (2017).

PENSION PLANS. For plans beginning in February 2019 for purposes of determining the full funding limitation under I.R.C. § 412(c)(7), the 30-year Treasury securities annual interest rate for this period is 3.04 percent. The 30-year Treasury weighted average is 2.92 percent, and the 90 percent to 105 percent permissible range is 2.63 percent to 3.07 percent. The 24-month average corporate bond segment rates for February 2019, *without adjustment* by the 25-year average segment rates are: 2.60 percent for the first segment; 3.94 percent for the second segment; and 4.49 percent for the third segment. The 24-month average corporate bond segment rates for February 2019, taking into account the 25-year average segment rates, are: 3.74 percent for the first segment; 5.35 percent for the second segment; and 6.11 percent for the third segment. **Notice 2019-16, I.R.B. 2019-10**.

QUALIFIED BUSINESS INCOME DEDUCTION. The new QBI proposed and final regulations have been published in the Federal Register. See Achenbach, "New IRS Guidance on the Qualified Business Income Deduction," 30 *Agric. L. Dig* 17 (2019). **84 Fed. Reg. 3015 (Feb. 8, 2019)(proposed regulations); 84 Fed. Reg. 2952 (Feb. 8, 2019)(final regulations)**.

SAFE HARBOR INTEREST RATES
March 2019

	Annual	Semi-annual	Quarterly	Monthly
		Short-term		
AFR	2.55	2.53	2.52	2.52
110 percent AFR	2.80	2.78	2.77	2.76
120 percent AFR	3.06	3.04	3.03	3.02
		Mid-term		
AFR	2.59	2.57	2.56	2.56
110 percent AFR	2.85	2.83	2.82	2.81
120 percent AFR	3.10	3.08	3.07	3.06
		Long-term		
AFR	2.91	2.89	2.88	2.87
110 percent AFR	3.21	3.18	3.17	3.16
120 percent AFR	3.50	3.47	3.46	3.45

Rev. Rul. 2019-7, I.R.B. 2019-10.

ZONING

VINICULTURE. The plaintiff township sought injunctive relief against the owner of a barn, alleging that it was using the barn on its property to host wedding receptions and other social gatherings in violation of the township's zoning resolution. Ohio Rev. Code §§ 519.02 to 519.25 provides that any township zoning commission, board of township trustees, or board of zoning appeals may not "prohibit the use of any land for agricultural purposes or the construction or use of buildings or structures incident to the use for agricultural purposes of the land on which such buildings or structures are located, including buildings or structures that are used primarily for vinting and selling wine and that are located on land any part of which is used for viticulture, and no zoning certificate shall be required for any such building or structure." The defendant barn owner planted six rows of wine grapes and sold wine produced in the barn to wedding holders, other agritourism attendees, and regular retail customers. Customers who used the barn for events were required to purchase a minimum amount of the barn owner's wine. The township claimed that all the wine produced in the barn was from grapes purchased from other growers; however, the court found that there was evidence that the owners grew grapes on the land for use in making wine; therefore, the court found that the barn owner was engaged in viniculture. The court noted that the statute had no minimum wine growing requirements such that even a single grape vine would qualify as viniculture. The court held that the injunction should be lifted so long as the barn owner continued viniculture on the property. **Litchfield Twp. Bd. of Trustees v. Forever Blueberry Barn, LLC, 2019 Ohio App. LEXIS 331 (Ohio Ct. App. 2019)**.

TAX WRITER/EDITOR NEEDED

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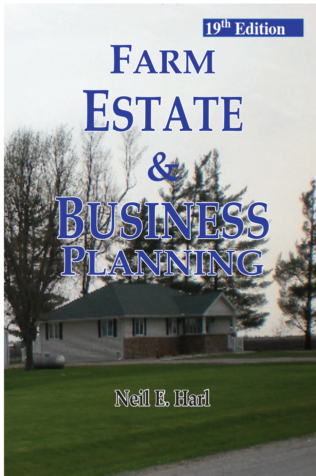

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