

From: Jared Wray
To: Goodwin, Matthew
Cc: Mike Roben; John Katsandres; Caleb Allen; Hanwatanawut, Chayanan
Subject: Re: [External] Jared Wrap Cap Gains Appeal
Date: Tuesday, March 5, 2024 11:58:48 AM
Attachments: image001.png
image002.png
image003.png
image004.png
image005.png
image006.png
image007.png
image008.png

If we paid it now how much would it be?

From: Goodwin, Matthew <Matthew.Goodwin@CBIZ.com>
Sent: Tuesday, March 5, 2024 9:11 AM
To: Jared Wray <jaredwray.com>
Cc: Mike Roben <mike@komconsulting.com>; John Katsandres <johnk@komconsulting.com>; Caleb Allen <caleba@komconsulting.com>; Hanwatanawut, Chayanan <Chayanan.Hanwatanawut@CBIZ.com>
Subject: RE: Jared Wrap Cap Gains Appeal

Hi Jared,

See update below from Caleb on the WA state appeal, is this something that you want to pursue given the cost and uncertainty? Let us know if you'd like to pursue the appeal or pay the penalty and interest now. I can be on a call again with you and Caleb to discuss and Oui can help to schedule a call this week or next.

I believe our best argument is that your reason for a late payment is that we were waiting on better statutory language and guidance from the DOR as to how capital loss carryovers were treated for WA residents for pre January 1, 2022 long-term losses. That guidance from my perspective did not come out until summer of last year in WAC 458-20-301 dated June 6th 2023 which was after a public comment period, and to my understanding that still has yet to be codified into statutory law. KOM can probably explain this better than me. The language below is clear to me vs. the original statutory language was ambiguous:

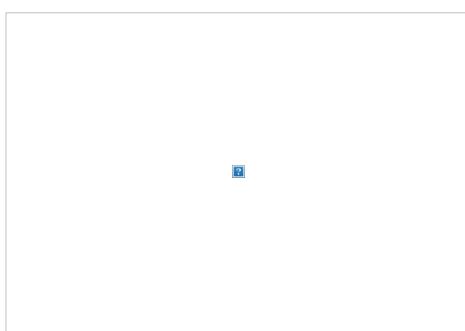
Rule 301 language:



Original guidance in RCW 82.87.020 which was not clear (even with sub definitions under RCW 82.87.100),



See below for Perkin Coie article published in April of last year, that discusses this ambiguity:



Thank you.

Matt Goodwin, CPA, CFP, MPAcc (Tax)
Director & Practice Group Leader Family Wealth Services
CBIZ Bernstein Porter
Mayer Hoffman McCann P.C.



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From: Caleb Allen <caleba@komconsulting.com>
Sent: Tuesday, March 5, 2024 8:54 AM
To: Goodwin, Matthew <Matthew.Goodwin@CBIZ.com>
Cc: Mike Roben <mike@komconsulting.com>; John Katsandres <johnk@komconsulting.com>
Subject: [EXT] Jared Wrap Cap Gains Appeal

> External email sender caleba@komconsulting.com from United States <
> Be suspicious of external email and never provide your authentication details <
. Matt,

If the client wants to move forward with an appeal, we will need to get that into our appeals docket to be completed timely, reviewed (by client), and submitted to DOR before the end of March (3/29).

I believe this client has about 40K at issue. The appeal process can be around 10K from our perspective. This client has an up-hill battle on the technical side, but there may be some opportunity to make arguments with respect to at least one of the penalties and there may be some willingness on the DOR side to settle (although historically that can be challenging too).

At any rate, the next steps are probably:

1. Client decides not to pursue.
2. Client is unsure and wants to discuss so we set up a meeting to discuss pros/cons and costs to move forward.

Let me know your thoughts. My concern is that this goes unresolved for a few more weeks it can make the appeal process challenging if we decide to go that route.

Please let me know your thoughts.

Thanks,

Caleb

From: Caleb Allen <caleba@komconsulting.com>
Sent: Wednesday, February 14, 2024 10:38 AM
To: Hanwatanawut, Chayann <Chayann.Hanwatanawut@CBIZ.com>; Jared Wray <jaredwray.com>
Cc: Mike Roben <mike@komconsulting.com>; John Katsandres <johnk@komconsulting.com>; Goodwin, Matthew <Matthew.Goodwin@CBIZ.com>
Subject: RE: [External] FW: Wray, Jared (43652)FW: [EXT] WA State Dept. of Revenue Secure Message Notification

Got it. Thanks for the update.

Please be aware we have a 3/29 deadline to submit briefs and documentation. We need a two-week lead time to prepare and calendar work get review etc. (e.g. 3/14).

It may be we ultimately decide not to move forward, but if we do, we'll need to meet these deadlines.

Thanks,

Caleb

From: Hanwatanawut, Chayann <Chayann.Hanwatanawut@CBIZ.com>
Sent: Wednesday, February 14, 2024 9:52 AM
To: Jared Wray <jaredwray.com>
Cc: Mike Roben <mike@komconsulting.com>; John Katsandres <johnk@komconsulting.com>; Goodwin, Matthew <Matthew.Goodwin@CBIZ.com>; Caleb Allen <caleba@komconsulting.com>
Subject: RE: [External] FW: Wray, Jared (43652)FW: [EXT] WA State Dept. of Revenue Secure Message Notification

Hello Jared,

Thank you for letting us know. Please keep us posted.

Best,
Oui
Oui Hanwatanawut
Executive Assistant
CBIZ Bernstein Porter
Mayer Hoffman McCann P.C.

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From: Jared Wray <jaredwray.com>
Sent: Wednesday, February 14, 2024 9:47 AM
To: Hanwatanawut, Chayann <Chayann.Hanwatanawut@CBIZ.com>; Caleb Allen <caleba@komconsulting.com>
Cc: Mike Roben <mike@komconsulting.com>; John Katsandres <johnk@komconsulting.com>; Goodwin, Matthew <Matthew.Goodwin@CBIZ.com>
Subject: RE: [External] FW: Wray, Jared (43652)FW: [EXT] WA State Dept. of Revenue Secure Message Notification

Hi All. I am going to reschedule this in the future.

From: Hanwatanawut, Chayann <Chayann.Hanwatanawut@CBIZ.com>
Sent: Tuesday, February 13, 2024 11:31 AM
To: Caleb Allen <caleba@komconsulting.com>
Cc: Jared Wray <jaredwray.com>; Mike Roben <mike@komconsulting.com>; John Katsandres <johnk@komconsulting.com>; Goodwin, Matthew <Matthew.Goodwin@CBIZ.com>
Subject: RE: [External] FW: Wray, Jared (43652)FW: [EXT] WA State Dept. of Revenue Secure Message Notification

Hi Caleb,

Thank you! I will wait for Jared to confirm and be sure to include John in the invite.

Best,
Oui
Oui Hanwatanawut
Executive Assistant
CBIZ Bernstein Porter
Mayer Hoffman McCann P.C.

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From: Caleb Allen <caleba@komconsulting.com>
Sent: Tuesday, February 13, 2024 11:21 AM
To: Hanwatanawut, Chayann <Chayann.Hanwatanawut@CBIZ.com>
Cc: mike@jaredwray.com; Mike Roben <mike@komconsulting.com>; John Katsandres <johnk@komconsulting.com>; Goodwin, Matthew <Matthew.Goodwin@CBIZ.com>
Subject: RE: [External] FW: Wray, Jared (43652)FW: [EXT] WA State Dept. of Revenue Secure Message Notification

Wednesday, February 28th at 1:15pm

I am also inviting John Katsandres (he has some thoughts on application of penalties in this case).

From: Hanwatanawut, Chayann <Chayann.Hanwatanawut@CBIZ.com>
Sent: Tuesday, February 13, 2024 11:03 AM
To: Caleb Allen <caleba@komconsulting.com>
Cc: mike@jaredwray.com; Mike Roben <mike@komconsulting.com>; John Katsandres <johnk@komconsulting.com>; Goodwin, Matthew <Matthew.Goodwin@CBIZ.com>
Subject: RE: [External] FW: Wray, Jared (43652)FW: [EXT] WA State Dept. of Revenue Secure Message Notification

Hi Caleb and Jared,

Matt is available to meet over a Teams call on:

Monday, February 26th between 1:00pm – 3:00pm
Tuesday, February 27th after 11:00am
Wednesday, February 28th at 1:15pm

Please let me know if any of the above times work for you and I will work on sending an invite with a meeting link.

Thank you,
Oui
Oui Hanwatanawut
Executive Assistant
CBIZ Bernstein Porter
Mayer Hoffman McCann P.C.

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From: Goodwin, Matthew <Matthew.Goodwin@cbiz.com>
Sent: Tuesday, February 13, 2024 10:45 AM
To: Caleb Allen <caleba@komconsulting.com>
Cc: mike@jaredwray.com; Mike Roben <mike@komconsulting.com>; John Katsandres <johnk@komconsulting.com>; Hanwatanawut, Chayann <Chayann.Hanwatanawut@CBIZ.com>
Subject: RE: [External] FW: Wray, Jared (43652)FW: [EXT] WA State Dept. of Revenue Secure Message Notification

Hi Caleb,

That's unfortunate, but I understand.

I'm out next week for travel but back the last week of February if that would work? Oui, can you please schedule a 30 min call with me, Jared, and Caleb please over Teams to discuss next steps?

Thanks,

Matt Goodwin, CPA, CFP, MPAcc (Tax)
Director & Practice Group Leader Family Wealth Services
CBIZ Bernstein Porter
Mayer Hoffman McCann P.C.

[REDACTED]

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From: Caleb Allen <caleba@komconsulting.com>
Sent: Tuesday, February 13, 2024 10:30 AM
To: Goodwin, Matthew <Matthew.Goodwin@cbiz.com>
Cc: mra@jaredwray.com; Mike Roben <mike@komconsulting.com>; John Katsadres <johnk@komconsulting.com>; Caleb Allen <caleba@komconsulting.com>
Subject: RE: [External] FW: Wray, Jared (436522)FW: [EXT] WA State Dept. of Revenue Secure Message Notification

Matt,

We were able to confirm (best information at this time) that the "waiver" legislation will not be proposed this session. This makes our hope of a favorable resolution less likely.

We should meet to discuss possible next steps and a proposed budget if we continue to move forward with this appeal. Can you let me know times you are available next week?

Thanks,

Caleb

From: Caleb Allen <caleba@komconsulting.com>
Sent: Friday, February 2, 2024 8:54 AM
To: Goodwin, Matthew <Matthew.Goodwin@cbiz.com>
Cc: mra@jaredwray.com; Mike Roben <mike@komconsulting.com>
Subject: RE: [External] FW: Wray, Jared (436522)FW: [EXT] WA State Dept. of Revenue Secure Message Notification

Matt,

You are correct. The response letter is just putting in writing the reason they already denied you at the operations division level (TAA). This will all be reviewed in the appeal process. If we go to a hearing, we can draft a brief and argue the case for you. We will want to discuss with you the time involved (i.e., budget) for that process and the pros and cons of the case.

We are disappointed the legislation appears not to be going through as that was one of our reasons to be more hopeful.

Thanks,

Caleb

From: Goodwin, Matthew <Matthew.Goodwin@cbiz.com>
Sent: Friday, February 2, 2024 8:45 AM
To: Caleb Allen <caleba@komconsulting.com>
Cc: mra@jaredwray.com; Mike Roben <mike@komconsulting.com>
Subject: RE: [External] FW: Wray, Jared (436522)FW: [EXT] WA State Dept. of Revenue Secure Message Notification

Thank you, Caleb.

I understand and appreciate your efforts on this.

For my learning, it seems the petition response from Riley Bryce to ARHD is a "front line" person just passing along information submitted and denying the petition. When the case goes before ARHD is that where someone higher up, I'm assuming a law judge with deep tax knowledge, will look at the facts behind the late payment for Jared and some of the reasoning why the payment was paid late, including reasonable cause for waiting and wanting better guidance from WA DOR on the use of prior year carryover amounts for Washington taxpayers? Will KOM be presenting during this hearing in May?

Thank you.

Matt Goodwin, CPA, CFP, MPAcc (Tax)
Director & Practice Group Leader Family Wealth Services
CBIZ Bernstein Porter
Mayer Hoffman McCann P.C.

[REDACTED]

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From: Caleb Allen <caleba@komconsulting.com>
Sent: Friday, February 2, 2024 8:29 AM
To: Goodwin, Matthew <Matthew.Goodwin@cbiz.com>
Cc: mra@jaredwray.com; Mike Roben <mike@komconsulting.com>
Subject: FW: [External] FW: Wray, Jared (436522)FW: [EXT] WA State Dept. of Revenue Secure Message Notification

Matt,

They should have sent these to me as well, but did not. Attached are the following:

1. Original notice of hearing and documentation/brief due dates (documentation 2/9 and hearing 5/22)
2. Extension for documentation and briefs to 3/29/24 to give us time to understand where the proposed legislation is going.
3. Response/argument from division that made the assessment of penalty. I have not reviewed but I will. I do not expect any surprises.

In recent discussions with DOR, it appears that the proposed legislation we were hoping for with the "good faith" waiver, is not being considered this year (I am trying to corroborate this information). It sounds like there is an initiative to repeal the tax altogether. Again, I am trying to corroborate the information.

This likely means winning an appeal becomes much more difficult without the proposed legislation and "good faith" waiver. However, there may also be some relief if the tax is repealed later in the fall. This is all up in the air right now and there is only speculation.

Once I have more information it may be worth a call to discuss your options for moving forward. I will be in touch soon (before end of month).

Thanks,

Caleb

From: Goodwin, Matthew <Matthew.Goodwin@CBIZ.com>
Sent: Thursday, February 1, 2024 8:19 PM
To: Caleb Allen <caleba@komconsulting.com>
Subject: [External] FW: Wray, Jared (436522)FW: [EXT] WA State Dept. of Revenue Secure Message Notification

Hi Caleb,

Just wanted to forward these along to you re the Jared & Jessica Wray appeal.

If you could please email me and Jared as to what these mean and next steps, that would be great.

Appreciate all your help.

Matt Goodwin, CPA, CFP, MPAcc (Tax)
Director & Practice Group Leader Family Wealth Services
CBIZ Bernstein Porter
Mayer Hoffman McCann P.C.

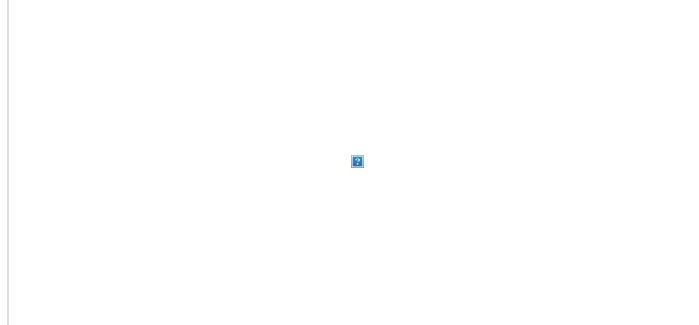
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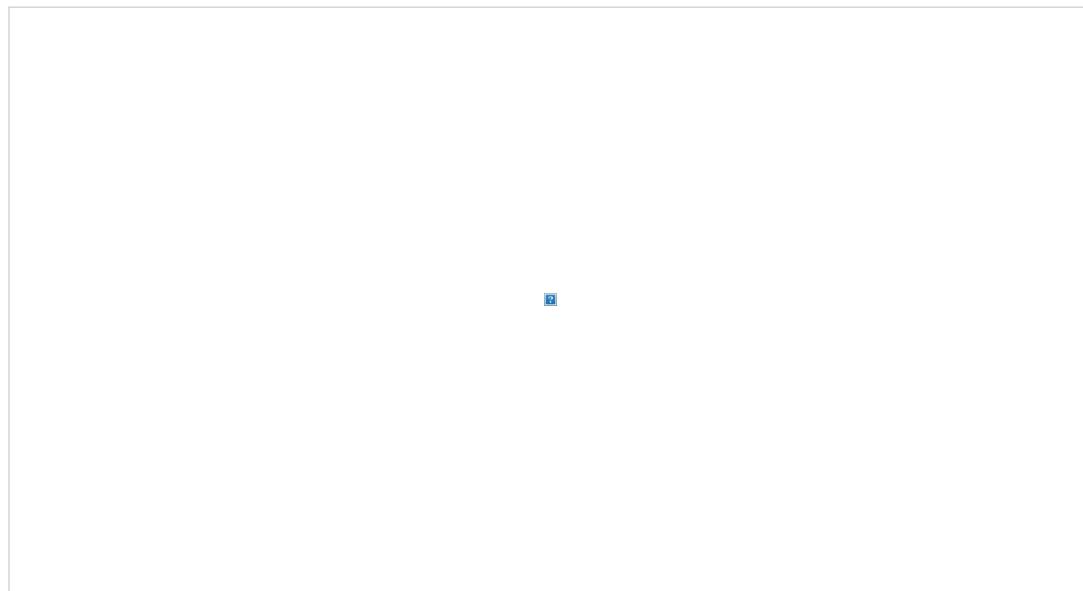
From: Anderson, Ali <Ali.Anderson@CBIZ.com>
Sent: Thursday, February 1, 2024 6:05 PM
To: Goodwin, Matthew <Matthew.Goodwin@CBIZ.com>
Cc: Hanwatanawut, Chayann <Chayann.Hanwatanawut@CBIZ.com>
Subject: Wray, Jared (436522)FW: [EXT] WA State Dept. of Revenue Secure Message Notification

Hi Matt – new message from WA DOR with attached Petition Response included. Appeal of denial of late payment penalty waiver denied.



I happened to check his account and there were two other letters in there from 1/10 and 1/18. But we never received an email notification of a new letter. I'm not sure what triggers email alert of new communication in the portal and when it doesn't I can call the DOR tomorrow to clarify.
Only email in Jan we received was 1/26/2024.

Oui – can you please file these in DW? Thank you.



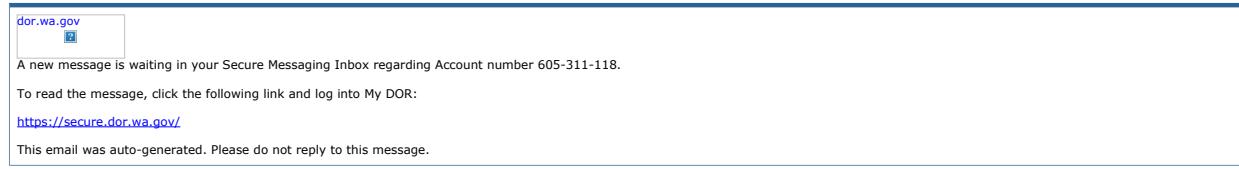
All Anderson
Project Manager, Tax Administrative Champion
CBIZ Bernstein Porter
Mayer Hoffman McCann P.C.

1100 NE 8th St., Suite 400 | Bellevue | WA | 98004
Main: 425-454-7990 | Direct: 425-289-7647 | Fax: 425-454-7742

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From: cms@dor.wa.gov <cms@dor.wa.gov>
Sent: Thursday, February 1, 2024 12:31 PM
To: CBIZ Seattle <cbizseattle@cbiz.com>
Subject: [EXT] WA State Dept. of Revenue Secure Message Notification

> External email sender DORCMS@DOR.WA.GOV from United States <
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dor.wa.gov

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