

[Larry's Tax Law](#)

Season's Greetings

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Dear Readers:

It is hard to believe that 2015 is almost at an end. Although this year has gone by quickly, it has proven to be an interesting year in the world of tax law. During the past twelve months, we have explored numerous tax topics and developments, including tax extender legislation, IRS budget cuts, leadership changes at OPR, IRC Section 1031 exchanges, tax reform, taxation of cannabis, and offshore voluntary disclosure programs.

I feel especially blessed this year. The support that I have received from the legal, tax and accounting professions has been overwhelming. In June, the Oregon State Bar bestowed upon me the Taxation Section Award of Merit. Then, in September, I was elected to the American College of Tax Counsel. Without your help, these accolades would not have been attainable. Thank you.

Best wishes to you and your families for a wonderful holiday season and a terrific 2016. I am looking forward to exploring many more interesting tax developments with you in the New Year.

Best,

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