

PS LA 2011/6 - Risk management in the enforcement of lodgment obligations and debt collection activities

⚠ This cover sheet is provided for information only. It does not form part of *PS LA 2011/6 - Risk management in the enforcement of lodgment obligations and debt collection activities*

⚠ This document has changed over time. This version was published on *28 November 2013*



Practice Statement Law Administration

PS LA 2011/6

This law administration practice statement is issued under the authority of the Commissioner and must be read in conjunction with Law Administration Practice Statement [PS LA 1998/1](#). ATO personnel, including non-ongoing staff and relevant contractors, must comply with this law administration practice statement, unless doing so creates unintended consequences or is considered incorrect. Where this occurs, ATO personnel must follow their business line's escalation process.

SUBJECT:	Risk management in the enforcement of lodgment obligations and debt collection activities
PURPOSE:	To provide guidelines to staff on the identification and management of risks associated with lodgment enforcement and debt collection activities

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BACKGROUND

1. The taxation and superannuation systems rely on taxpayers voluntarily complying with their obligations under the law. The risks involved in administering these systems may require decisions that, while not always seen to be cost effective in the short term, are designed to support the integrity of these systems by reinforcing the message that there are serious consequences for those who choose to avoid their obligations under the taxation and superannuation laws.
2. Unlike someone operating in the private sector, the ATO cannot select its clients and cannot refuse to deal with taxpayers simply because they have not lodged or paid. On the other hand, the ATO is not resourced to chase every last dollar of revenue payable under the law. This means that the ATO is required to make intelligent choices about what compliance risks will be addressed, how such risks will be addressed and where to best apply available resources.
3. The risk managed by those responsible for securing lodgment of overdue documents,¹ or for collecting outstanding debts (including all penalties for late lodgment or late payment imposed by legislation), is that future documents may not be lodged on time, or debts may not be paid, as well as the currently overdue documents and debts may not be lodged or paid within time frames acceptable to the Commissioner, if at all.
4. For those dealing with the collection of outstanding debts, risk is about making decisions to do something in the most cost effective and timely manner, based on an evaluation of all the circumstances.
5. The factor of risk is not only involved in the more common decisions about events such as extending time for lodgment, deferring legal action for recovery, remitting penalties for late lodgment, deferring time for payment, permitting payment by instalments or remitting the general interest charge (GIC) but it is also a factor in decisions about matters such as:
 - identifying risk groups
 - non pursuit of debts
 - how to vote at creditors' meetings
 - how to recover different types of administrative overpayments
 - whether to initiate recovery action for collection of disputed debt
 - the type of action initiated (for example, applications to the court for freezing orders where an undertaking to the court as to damages is required from the Commissioner)
 - taking action to protect or secure the debt
 - granting an indemnity to a trustee or a liquidator, or
 - whether or not to settle defended debt recovery litigation and/or the necessity to test cases to clarify the law where the prospect of recovery is uncertain.
6. In other words, risk management must be seen as preparation for risk events – in advance where possible, rather than responding as they happen.

¹ The term 'documents' in this practice statement refers broadly to all returns (such as income tax, fringe benefits) and statements (such as, activity statements, superannuation guarantee statements). Note that goods and services tax obligations are reported in an activity statement.

STATEMENT

7. The risk management approach to debt and lodgment is aligned with the ATO's strategic frameworks, including the ATO's Enterprise Risk Management Framework, which aim to foster willing and proper participation in the tax and superannuation systems. In line with those strategic frameworks, the risk management approach prescribed in this practice statement is underpinned by the Taxpayers' Charter and the compliance model, as well as the Commonwealth Fraud Control Guidelines.
8. This practice statement provides general guidance to ATO staff on dealing with the risks associated with disputed debts, taking litigation action to recover debts and securing the lodgment of overdue documents. The risk management context with respect to these areas is defined, and guidance is provided on how to evaluate, manage and minimise or avoid risk when making decisions in that context.

EXPLANATION

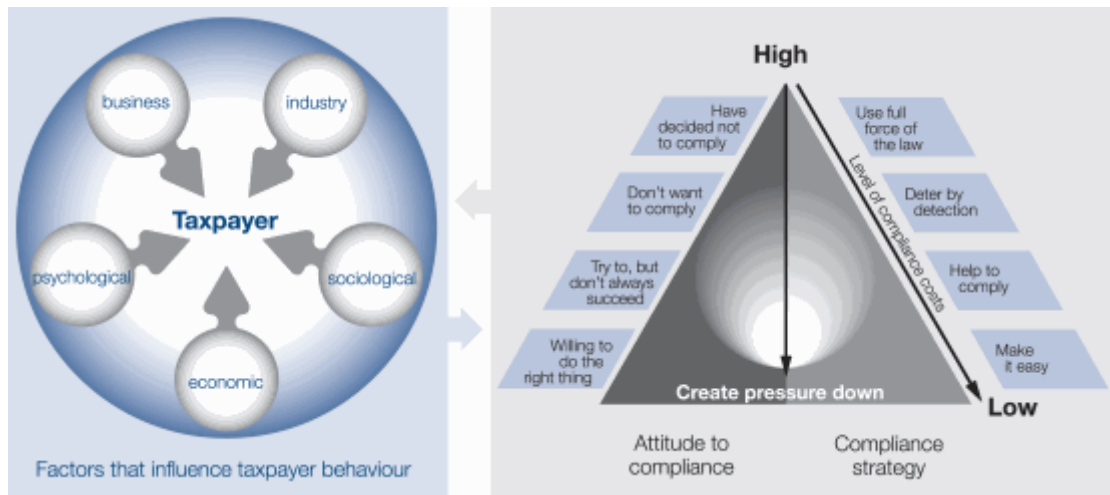
The Taxpayers' Charter²

9. The Taxpayers' Charter requires the ATO to be open and fair in the treatment of people, within the framework set by the law. It sets out the ATO's commitment to inform people of their rights, obligations and entitlements, and directs the way the ATO behaves towards the community and sets out what the community expects from the ATO. This relationship has a starting point of mutual trust and respect.
10. Similarly, in the context of debt and lodgment, the starting premise is about being open and fair to people in our risk assessment processes, and to keep them informed of their rights concerning our decisions to embark on any particular course of action.

The compliance model

11. The policy for securing the lodgment of overdue documents and the collection of outstanding debts is an integral part of the ATO's strategy to improve taxpayer compliance. While the policy is primarily concerned with taxpayers meeting their payment and lodgment obligations, its contribution to taxpayer compliance overall can be demonstrated by reference to the compliance model, as illustrated below:

² For further information, see *Overview of the Taxpayers' Charter*.



12. The compliance model promotes a deeper understanding of taxpayers' motivation, circumstances and characteristics so that assistance and enforcement actions can be tailored to improve compliance. The ultimate aim of the compliance model is to influence as many taxpayers as possible to move down the pyramid into the 'willing to do the right thing' zone. Analysing compliance behaviour in this way assists the ATO to address the actual causes of non-compliance rather than the symptoms.
13. The principle of the compliance model applies to every facet of taxation and superannuation administration and is used widely at both strategic and operational levels.
14. A taxpayer's attitude to compliance, and their consequent behaviour, is unlikely to be limited only to having an effect on lodgment of documents or payment of outstanding debts. It may also include the making of false statements, not being co-operative or being engaged in illegal activities. While the immediate effect of the ATO's strategies and actions may result in lodgment or a payment, they should also be designed to maximise the likelihood that the taxpayer will comply voluntarily with all of their obligations in the future. This includes the obligation to lodge correct documentation and pay the correct amount on time.
15. The determination of which strategies to adopt to achieve this is predicated on an evaluation of the overall compliance risk posed by the taxpayer. This is based on their individual circumstances. In other words, the ATO needs to differentiate its treatment of taxpayers according to their ability to meet their tax responsibilities and the circumstances they face in doing it. The evaluation process uses our risk model to examine the debtor's capacity or propensity to pay. This is consistent with the intent of the Taxpayers' Charter. The compliance model clearly links the degree of compliant attitude (and consequent behaviour) to the severity of the strategies. In applying this model, the ATO will consider all available behavioural information (not just lodgment history, or payment and debt performance), together with an understanding of why there was any previous non-compliance. As an example, previous non-payment of a debt could be the result of either an unwillingness to pay, or of a willingness to pay combined with an inability through various circumstances (for example, flood or fire). This policy recognises that the former attitude and behaviour warrants more severe sanctions (such as prosecution, recovering the debt despite outstanding disputes, denial of arrangements unless security is provided), while the latter does not.

Fraud on the Commonwealth

16. As noted in the Commonwealth Fraud Control Guidelines, the management of fraud risk is a collective responsibility of all persons employed by the Government, whether working in policy design, program delivery, or other functions. The Commonwealth Government is committed to protecting public money, information and property, as well as the integrity and good reputation of Commonwealth agencies. This includes reducing the risk of fraud occurring, discovering and investigating fraud when it occurs and taking corrective actions to remedy the harm. The Commonwealth Fraud Control Guidelines outline the Australian Government's requirement that Australian Government agencies put in place fraud control plans and processes to manage the prevention and detection of potential fraud. Chief Executive Instructions CEI 2014/05/09 *Tax Crime and External Fraud* and CEI 2014/05/08 *Internal Fraud and Corruption* describes the ATO's policy and attitude towards fraud, including both internal fraud and taxpayer fraud.
17. Fraud is defined for the purposes of the Commonwealth Fraud Control Guidelines as 'dishonestly obtaining a benefit, or causing a loss, by deception or other means'. Conduct constituting fraud requires some understanding by the perpetrator that there is a wrong-doing. It may involve an act or an omission to perform an act. A benefit is not restricted to monetary benefits, and may be tangible or intangible. It may also be obtained by a third party rather than, or in addition to, the perpetrator of the fraud.
18. Australian Government agencies, such as the ATO, are expected to consider prosecution in appropriate circumstances in accordance with the Prosecution Policy of the Commonwealth. Criminal prosecutions are vital to deterring future instances of fraud and to educating the public generally about the seriousness of fraud. As expected of all Australian Government agencies, the ATO is committed to recovering losses caused by illegal activity through proceeds of crime and civil recovery processes and, in the absence of criminal prosecution, to applying appropriate civil, administrative or disciplinary penalties.
19. Where a loss to the Australian Government has occurred as a result of a fraud, the Commissioner will apply the principle of the compliance model in ensuring that every recovery sanction is pursued in seeking restitution of the loss to the Australian Government. Where such loss cannot be recouped through the proceeds of crime process, the Commissioner is committed to pursuing civil recovery against the perpetrators of such fraud to bankruptcy, if necessary.

Disputed debts

20. The ATO debt collection strategy is premised on prompt payment being received as it recognises that an ageing debt becomes more difficult to collect.
21. An ageing debt normally increases in size through the accrual of the GIC and the taxpayer's financial position may deteriorate in the interim, making collection of that debt more difficult than a new debt. Accordingly, any factor which is likely to cause or contribute to delay in the collection of a debt must be regarded as an inherent element of risk.

22. Generally, the longer a debt is in dispute, the greater the risk to the collection process. In order to assess the level of risk associated with a disputed debt, the following matters need to be considered:
- The subject matter of the dispute (for example, aggressive tax planning (ATP), evasion or other) may reflect a non-compliant attitude to taxation and superannuation laws, though not necessarily a risk to collection of the disputed debt.
 - Whether the subject matter of the dispute is dependent on a test case which may be an indicator that the disputed debt may not be collected for some time (that is, until a final decision is given on a test case).
 - Whether the dispute is frivolous or without merit, which may indicate a high level of risk in instances where the taxpayer has no prospect of succeeding and is deliberately prolonging the inevitable while possibly rearranging their financial affairs to frustrate the Commissioner's recovery action.
 - Whether any tax or superannuation not in dispute is outstanding. This is an inherent risk and could include an indication of unwillingness or inability to pay.
 - Whether a minimum of 50% of the debt in dispute has been paid (which would indicate good faith) reducing the GIC and lowering the perceived level of risk.
 - The level of co-operation by the taxpayer, which is an indicator of the bona fides of the taxpayer to promptly resolve the dispute and remove any impediment to collection.
 - Whether the taxpayer's assets are held in the name of other entities (for example, company, trust, superannuation fund, or family members) or are cash based. This may be an indication of high risk, particularly where the taxpayer is insolvent and protracted litigation for recovery of the debt may prove futile.
 - Any significant change in the taxpayer's financial position since the raising of the debt (that is, any evidence of dissipation or alienation of assets). This is another potential indicator of high risk which may compel the Commissioner to institute immediate legal action or seek injunctive relief.
 - Any subsequent action by the taxpayer since the raising of the debt (for example, signing of a section 188 authority under the *Bankruptcy Act 1966*, frivolous application for release, frivolous application under section 39B of the *Judiciary Act 1903*). Any of those actions may, on their facts, be construed as an attempt to avoid payment and as indicative of a high level of risk.
23. In high risk cases, ATO officers engaged in debt collection activities will work together with officers engaged in audit and dispute resolution activities to ensure the early determination of objections or, if this is not possible, take the necessary legal action to preserve assets while the dispute remains on foot.

Debt recovery litigation

24. Risks identified in the debt collection process may often warrant the commencement of litigation for recovery of outstanding debts. The delay caused by the lodgment of defences to debt litigation proceedings can pose a significant risk to the timely collection of revenue.

25. Law Administration Practice Statement PS LA 2009/9 *Conduct of ATO litigation and engagement of Legal Services Branch* outlines the ATO's approach to risk management in ATO litigation. Once a matter is at the litigation stage, the litigation team must undertake a separate risk assessment to determine the level of the litigation risk associated with the case. This will assist the team to determine and apply the most appropriate litigation strategy.
26. The risk assessment process continues throughout the litigation proceedings. Accordingly, at any time during the litigation proceedings, additional facts may emerge or the debtor may advance submissions for settlement, which show upon reassessment of the risks involved, that the level of risk warrants bringing litigation to an end by settling the matter. Law Administration Practice Statement PS LA 2011/7 *Settlement of debt litigation proceedings* provides guidelines for settlement of debt recovery litigation.
27. Strategic litigation is a category of work that has been recognised by the ATO Executive as having a level of inherent risk sufficient to require the engagement of officers from the ATO's Tax Counsel Network (TCN). In this regard, technical officers in TCN must be engaged in accordance with the guiding principles in Law Administration Practice Statement PS LA 2012/1 *Management of high risk technical issues and engagement of officers in the Tax Counsel Network*. The level of their engagement will be determined having regard to the specific issues and risks involved.

The risk management context

28. Risk management is integral to the process of deciding what the Commissioner should do to avoid the undesirable outcome in which documents are not lodged on time or at all, and debts are not paid promptly or at all. This decision-making process entails the evaluation of objective and subjective factors before reaching a conclusion as to the overall risk.
29. Evaluation of risk for a particular case is made in the following context:
 - Risk management for lodgment or collection occurs in a statutory framework. Those responsible for securing lodgments or collecting debts must not make risk decisions that may contravene the statutory framework.
 - Decisions on risk are also subject to policy considerations and one should avoid decisions which may contravene the policy.
 - Risk assessment is based on objective and subjective facts and logical inference and not on hearsay. A risk assessment must be reasonable, having regard to the circumstances at the time it was made. Historical facts and current data are relevant considerations in this process.
 - Responsibility for providing relevant information to enable assessment of the risk lies solely with the taxpayer (although the ATO will also make use of information to which it has access or which it has obtained). If taxpayers are not being co-operative, or decline to provide all necessary information to enable appropriate decisions to be made, adverse inferences can be drawn and these may influence the decision made.
30. It is incumbent on decision makers to ensure that risk decisions are:
 - authorised under relevant legislation
 - within their authorised or delegated powers
 - based on and consistent with established policy

- based on the particular circumstances of a case
- properly reasoned, and
- properly documented and reviewed at appropriate intervals.

How the risk is evaluated

31. There are three essential elements to risk evaluation in the lodgment and collection contexts:
 - the risk – determining the most cost-effective method of lodgment enforcement or debt recovery and determining if and when the document will be lodged or the debt will be paid. Allied to this are the implications of not pursuing the document or debt and the cost of undertaking alternative courses of action
 - the risk probability – using all available information and the compliance model to determine whether the outstanding lodgment obligations or debt are likely to escalate and whether lodgment or payment is likely to occur and when, and
 - the risk exposure – determining the extent of any loss to the revenue that could result and the risk of being seen to encourage non-compliant behaviour. The loss would include the non-lodgment of current documents, the information contained therein, the non-payment of current debts, the outstanding amount and the penalties for late lodgment or the GIC. Coupled with this is the potential for loss of public confidence in the integrity of the taxation and superannuation systems.
32. Risk should be evaluated having regard to all of the taxpayer's relevant circumstances. The cumulative effect of several factors, each suggesting varying degrees of risk, may indicate a more severe risk overall. On the other hand, the high risk inherent in one factor may be totally offset by low or no risk in other matters which are considered.
33. At a practical level, the ATO will rely on its risk engines, such as Operational Analytics, to conduct risk ratings and case selection. Officers engaged in debt collection are required to follow a set of risk-based collection strategies and are guided by scripting and other resources such as the Business Viability Assessment Tool.
34. The following list identifies a number of the matters that may need to be considered when evaluating risk:
 - (i) The total outstanding lodgment obligations or the amount of the debt.
 - (ii) The characteristics of the total outstanding lodgment obligation or the debt including:
 - whether outstanding lodgment obligations are escalating or likely to escalate (and whether that is expected to be rapid or more gradual)
 - the components of the debt, for example, a fraudulent refund contrived by lodgment of unauthorised or inaccurate forms
 - how the debt was established (for example, voluntary disclosure, general compliance work, audits into proceeds of crime or ATP)
 - whether the debt is escalating or likely to escalate (and whether that escalation is expected to be rapid or more gradual)

- the age of the debt (as a general rule, the older the debt, the greater the risk of not collecting it)
 - whether the debt is in dispute (see paragraphs 20 to 23 of this practice statement), and
 - whether other creditors are pursuing actions.
- (iii) Taxpayer attributes (attitude, behaviour and circumstances) including:
- previous compliance history (for example, compliance with lodgment and payment requirements, accuracy of documents)
 - previous bankruptcy or another form of insolvency administration (including multiple bankruptcies)
 - previous corporate delinquency or failure (for example, phoenix activities, disqualification as a director)
 - previous participation in, promotion or marketing of ATP arrangements
 - previous derivation and/or non-disclosure of income from criminal activities
 - capacity to pay
 - financial position
 - willingness to pay the debt, including efforts made by the taxpayer to borrow funds in order to pay the outstanding debt
 - attitude to lodging expected documents and paying expected debts. (It may be appropriate to draw adverse inferences about taxpayers who have given priority to acquiring personal assets ahead of paying their taxation liabilities. Taxpayers who appear to ignore their financial responsibilities and live beyond their means tend to represent a higher risk)
 - steps taken by the taxpayer to ensure future lodgment obligations are met and future liabilities are paid as and when they fall due
 - income and expenditure (that is, whether income is steady, fluctuating or seasonal; whether the level of expenditure can be considered to be reasonable; and whether there is any excess of income over expenditure)
 - whether the taxpayer has been denied credit or further credit
 - whether other creditors are being paid in preference to the ATO
 - the level of co-operation provided by the taxpayer and the timeliness of any proposal that is made
 - the truthfulness of the taxpayer (for example, whether the taxpayer has been candid in dealings with the ATO and whether the taxpayer's assertions are supported by documentation)
 - commercial considerations, such as where a taxpayer faces a tight liquidity situation because stock is turning over slowly or because a major debtor has delayed payment of an account
 - the nature of any undertakings that may have been given to other creditors, whether secured or unsecured
 - any commercial advantage to the taxpayer that deferral of payment or non-payment of debts generates

- the contents of any lodgment or payment proposal (including whether the proposal is legal and would benefit the ATO to a greater extent than alternative available actions), and
 - the cost of the proposal relative to the cost of alternatives.
- (iv) The cost of varying, terminating or staying a lodgment or recovery process, including the stage which the process has reached before the request to vary, terminate or stay the process is made.
- (v) Relevant policy issues.
- (vi) Relevant information about the taxpayer or the taxpayer's activities that may be held by the ATO.
- (vii) Any reports on the taxpayer's financial affairs that may have been obtained, including insolvency practitioners' reports.
- (viii) The existence of any impediment to the ready recovery of a debt (for example, where the taxpayer's assets are overseas and no asset is held in the jurisdiction or where the taxpayer has equitable interest in assets legally owned by other associated entities).
35. The compliance model clearly links risk with the indicators of unwillingness to comply with taxation and superannuation obligations. While individual circumstances must be considered in each case, due regard needs to be given to any steps taken by the taxpayer to mitigate the risk. The following activities are considered to indicate the highest levels of risk:
- promotion of ATP schemes
 - participation or prior participation in activities designed to avoid payment of an assessed or probable debt for example, multiple bankruptcies and phoenix activities
 - participation in criminal activities
 - continued participation in ATP schemes, and
 - continued participation in other contrived or artificial schemes designed to avoid or reduce assessment.
36. In considering whether a taxpayer's participation in more than one ATP activity constitutes the highest level of risk, due regard must be given to the level of mischief associated with the arrangements.

Managing risk when making a decision

37. The management of risk involves making decisions in a statutory and policy framework, which means:
- all taxpayers will be treated professionally, equitably and fairly
 - the ATO will form its own opinions on risk based on an impartial review of the facts, and then respond to the risk (taxpayers can expect each case to be considered on its merits)
 - taxpayers can expect the ATO to apply the most severe measures and sanctions in response to the highest level of risk in accordance with the compliance model
 - taxpayers cannot expect the ATO to agree to any particular course of action on the basis of the ATO's past actions or decisions. The ATO will assess risk based on current circumstances

- taxpayers can expect the ATO to make use of any or all available lodgment compliance or debt collection options, including prosecution and the bankruptcy or liquidation option. The fact that negotiations are taking place over payment of a debt or that a debt is disputed does not automatically preclude the ATO from taking action to secure the debt by appropriate means (for example, judgment, security over property, injunctions, or issue of 'garnishee' notices as defined elsewhere in this policy)
- responding to changes in taxpayers' circumstances which, upon an evaluation of the risk to revenue, may warrant a decision to take action that could involve costs exceeding revenue collected (for example, action designed to ensure outstanding lodgments or debts do not escalate or action to support the integrity of the taxation and superannuation systems)
- the decision taken in response to the evaluation of risk must be commensurate with the perceived risk; rather than to 'reward' or 'punish' taxpayers for their action or inaction concerning the lodgment of their documents and payment of their outstanding debts, and
- evaluating risk is not an isolated task. All relevant facts need to be considered and, where appropriate, other ATO areas should be consulted.

It may not be possible to consider every aspect of a taxpayer's circumstances before making a decision. ATO staff dealing with lodgment or debts should focus on the major risks (rather than the insignificant risks) that determine the capacity to meet outstanding obligations.

Minimising risk to the ATO or risk avoidance

38. Risk management is not focused solely on addressing perceived or real risks. It also requires an exercise of caution to ensure that the ATO's position is not put at risk by certain actions, for example:

- in making comments or taking actions on matters unrelated to the lodgment of documents which cause the taxpayer to have certain expectations, or otherwise
- creating a situation which could cause the taxpayer confusion, loss or damage.

These actions may create new risks.

39. In reviewing a taxpayer's records, or in making enquiries to establish facts to determine the risks inherent in the case and the most cost effective lodgment compliance action or recovery method, tax officers involved in the lodgment or debt collection process will frequently see or hear comments that suggest that the taxpayer's situation (and, perhaps, the debt itself) arose through the actions, inaction or negligence of another person. In these circumstances, tax officers need to apply professional standards by refusing to express comments on issues outside their expertise. For example:

- Tax officers are not financial counsellors and, therefore, should not provide financial advice. If it is apparent that a taxpayer may benefit from financial counselling, that may be suggested to the taxpayer as an option for consideration.

- Tax officers should not express views to taxpayers which suggest that the taxpayer's circumstances arose through the negligence of others. Any assertions by the taxpayer along these lines should not be discussed, apart from suggesting that the taxpayer discuss the matter with their solicitor.
- If the taxpayer claims that their taxation or superannuation document is incorrect and the document has been lodged by their agent, tax officers involved in the debt collection process should refer the taxpayer to the ATO website³ or to their tax agent. If a taxpayer raises the issue of negligence by their agent or enquires about their rights against the agent, they should be advised to contact the Tax Practitioners Board. Tax officers should not discuss whether the taxpayer's tax agent erred or was negligent in completing the document.

Documenting the decision

40. It is important that decisions and the reasons for making the decisions be properly documented in the case management system (or the paper file where appropriate) to:
- enable the decision to be readily reviewed at a later date if the need arises or if circumstances change
 - provide background information to any other officer who subsequently deals with the taxpayer so as to assist their decision-making
 - provide an audit trail
 - enable a ready response to any requests for review or complaints by the taxpayer or the taxpayer's representative, and
 - enable any legal challenge, or request for a Statement of Reasons under the *Administrative Decisions (Judicial Review) Act 1977*, to be dealt with effectively and efficiently.

³ The ATO website offers a comprehensive range of help and education products (including calculators) to assist individuals, tax practitioners and businesses.

Amendment history

Date of amendment	Part	Comment
28 November 2013	Various	<p>Context of practice statement clarified.</p> <p>Compliance model diagram updated.</p> <p>General update to terminology, risk models and reference and link inserted to the Business Viability Assessment Tool.</p> <p>References now include superannuation where relevant.</p> <p>Updated information from Commonwealth Fraud Control Guidelines.</p> <p>Inclusion of information in relation to strategic litigation and reference to Law Administration Practice Statement PS LA 2012/1 <i>Management of high risk technical issues and engagement of tax technical officers in Law and Practice</i>.</p> <p>Section on 'Aggressive tax planning schemes' deleted.</p>

Subject references	risk analysis and management tax planning
Legislative references	Administrative Decisions (Judicial Review) Act 1977 Bankruptcy Act 1966 188 Judiciary Act 1903 39B
Related public rulings	
Related practice statements	CEI 2014/05/09 Tax Crime and External Fraud (internal link only) PS LA 1998/1 Law Administration Practice Statements PS LA 2009/9 Conduct of ATO litigation and engagement of Legal Services Branch PS LA 2011/7 Settlement of debt litigation proceedings PS LA 2012/1 Engagement of Tax Counsel Network on high risk technical issues
Case references	
Other references	Compliance model Prosecution Policy of the Commonwealth Commonwealth Fraud Control Guidelines Taxpayers' charter Business viability assessment tool
File references	
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Authorised by	John Gleeson, Tax Counsel, Tax Counsel Network
Other Business Lines consulted	