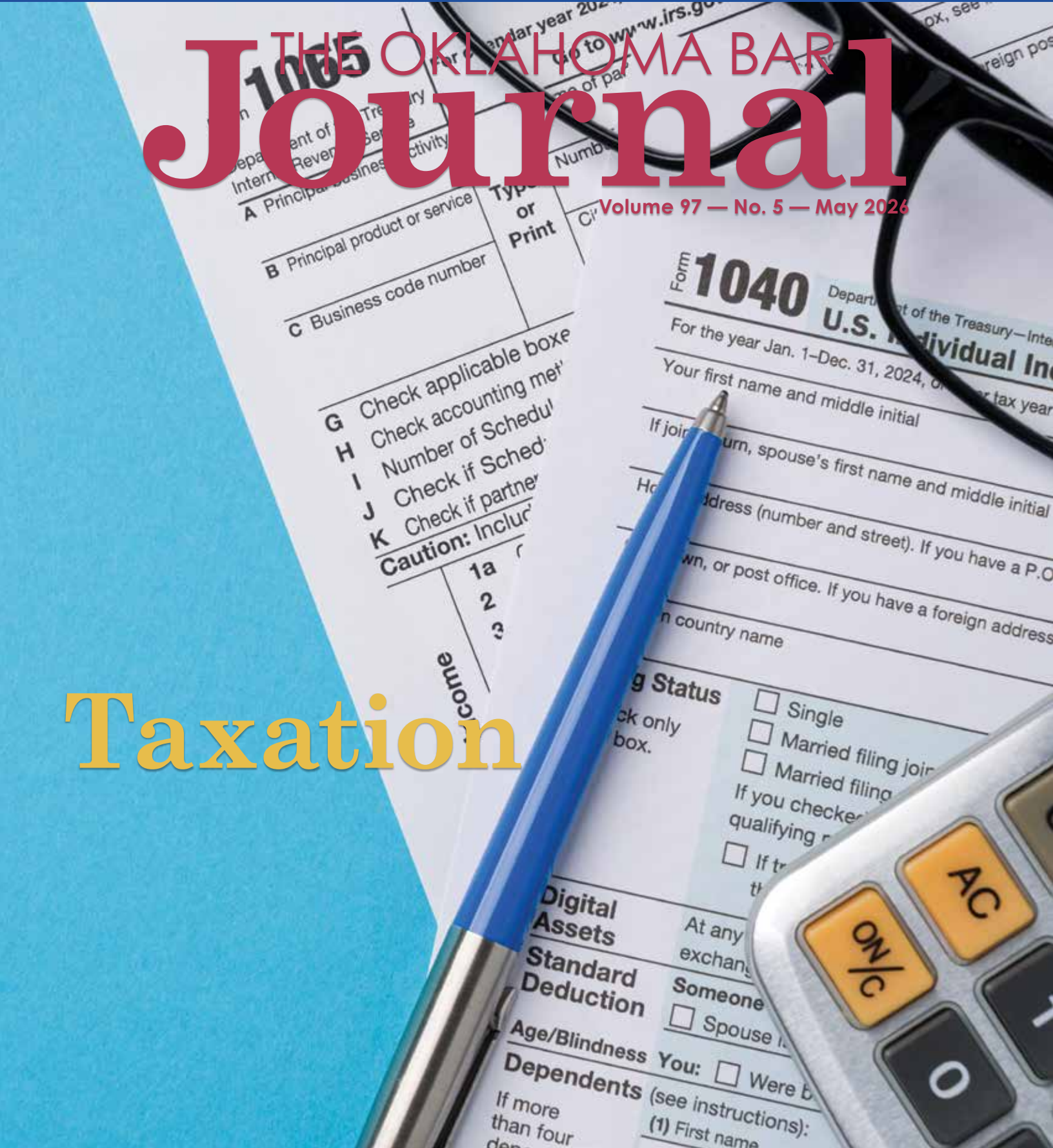


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# THE OKLAHOMA BAR Journal

Volume 97 — No. 5 — May 2026

## Taxation





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**Fraud Topics**  
Melissa Martin

**Update on Oklahoma Real Property Title Authority 2024-2025**  
Kraettli Q. Epperson

**Quiet Titles: One Attorney's Opinion and Some Authority**  
Rhonda McLean

**Five Tribes in State Court**  
Valery Giebel

**Transfer-On-Death Deeds: What We Know, What We Think We Know  
and What We Don't Know**  
Tim Dowd

**Open the Pod Bay Doors, HAL:  
Why AI Can't Replace Human Title Examiners**  
Stephanie Moser

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# THE OKLAHOMA BAR Journal

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# America at 250: The Legal Profession's Golden Moment To Celebrate and Reflect

By Amber Peckio

**THIS JULY 4, THE UNITED STATES** will observe the 250th anniversary of the Declaration of Independence. For those of us in the legal profession, the 2026 U.S. semiquincentennial invites more than celebration. It also calls for reflection, particularly on how our country's legal framework gives life to its promises. For us, it is a reminder of our enduring responsibility: to preserve and strengthen the rule of law in a system founded two and a half centuries ago on the revolutionary idea that all people are created equal and endowed with inalienable rights.

The Declaration of Independence itself is not law. It does not establish courts or prescribe procedures.

However, its principles form the philosophical bedrock of the American legal system. It articulates a vision of government accountable to the governed, where legitimacy flows from the consent of the people and where laws, not individuals, hold ultimate authority.

This is the vision to which our nation continues to aspire. For it to work, the rule of law depends not only on the stability of our institutions but also on the daily actions of those who live within it. From a bar association perspective, our country's 250th birthday underscores the profession's unique role as both guardian and participant in that system. Lawyers are not merely advocates for clients; we are officers of the court and stewards of justice. Our obligations extend beyond advocating for our clients; we must

also work to ensure the integrity of the process itself. This milestone presents the perfect opportunity for us to recommit ourselves to the principles that have sustained the nation since its founding.

That begins with access to justice. A system grounded in rights has little meaning if those rights cannot be effectively exercised. OBA members have long championed pro bono service, provided funding for law-related charitable causes and developed other innovative ways to close the justice gap. The semiquincentennial is an opportunity to renew those efforts with dedication and purpose.

It also calls for a continued emphasis on professionalism and ethical conduct. The legitimacy of the legal system depends not only on outcomes but on the fairness and transparency of the process. Civility, candor and adherence to ethical standards are not optional ideals; they are essential components of the rule of law.

Equally important is civic education. The principles articulated in 1776 must be understood by each new generation. Lawyers have a vital role to play in fostering that understanding, whether through community engagement, public service or simply modeling respect for the law in everyday practice. Our state's annual celebration of Law Day, taking place May 1, presents the perfect opportunity to share information about these important principles with our friends, neighbors and communities.

(continued on page 69)



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U.S. Sen. James Lankford (left) and former Attorney General Michael C. Turpen (right) were guest speakers at this year's colloquium. Their discussion was moderated by Supreme Court Chief Justice Dustin P. Rowe (center).

## THIRD ANNUAL OKLAHOMA CHIEF JUSTICE COLLOQUIUM HELD APRIL 1

U.S. Sen. James Lankford and former Oklahoma Attorney General Michael C. Turpen spoke at the recent Oklahoma Chief Justice Colloquium on Civility and Ethics. During the conversation, Sen. Lankford acknowledged and thanked lawyers for the work they do to promote and maintain the rule of law in our nation. The event, held Wednesday, April 1, was hosted by the Oklahoma Supreme Court at the Oklahoma Judicial Center.

## LHL DISCUSSION GROUPS TO HOST SUMMER MEETINGS

*Monthly Discussion Group:* The Oklahoma City Lawyers Helping Lawyers monthly discussion group will meet June 4, July 2 and Aug. 6 at the office of Tom Cummings, 701 NW 13th St. The Tulsa group will meet June 11, July 9 and Aug. 13 at the office of Scott Goode, 1437 S. Boulder Ave., Ste. 1200.

*Women's Discussion Group:* The Tulsa women's discussion group will meet June 16, July 21 and Aug. 18 at the office of Scott Goode, 1437 S. Boulder Ave., Ste. 1200; the Oklahoma City women's discussion group will meet June 25, July 23 and Aug. 27 at the first-floor conference room of the Oil Center, 2601 NW Expressway.

Each meeting is facilitated by committee members and a licensed mental health professional. The small group discussions are intended to give group leaders and participants the opportunity to ask questions, provide support and share information with fellow bar members to improve their lives – professionally and personally. Visit [www.okbar.org/lhl](http://www.okbar.org/lhl) for more information, and keep an eye on the OBA events calendar at [www.okbar.org/events](http://www.okbar.org/events) for upcoming discussion group meeting dates.



## THE BAR JOURNAL TAKES A SUMMER BREAK

The *Oklahoma Bar Journal* theme issues are taking a short break. The next issue, *Legal Potpourri*, will be published in August. You will still receive the digital *Courts & More* issues with court material and news every Wednesday in June and July. Have a safe and happy summer!



## LET US FEATURE YOUR WORK

We want to feature your work on "The Back Page" and the *Oklahoma Bar Journal* cover! All entries must relate to the practice of law and may include articles, reflections or other insights. Poetry, photography and artwork connected to the legal profession are also welcome. Photographs and artwork relating to featured topics may also be published on the cover of the journal. Email submissions of about 500 words or high-resolution images to OBA Communications Director Lori Rasmussen at [lorir@okbar.org](mailto:lorir@okbar.org).



### IMPORTANT UPCOMING DATES

The Oklahoma Bar Center will be closed Monday, May 25, in observance of Memorial Day. The bar center will also be closed Friday, July 3, in observance of Independence Day.

Also, be sure to docket these important upcoming events:

- Launching Your Law Practice will be held on Monday, June 1, at the bar center in Oklahoma City. This is a no-cost, semiannual workshop for new lawyers and lawyers opening their own law practice. Register by emailing Nickie Day at [nickied@okbar.org](mailto:nickied@okbar.org) or by calling 405-416-7050. Learn more at [www.okbar.org/oyp](http://www.okbar.org/oyp).
- The 38th annual Sovereignty Symposium, presented by the OCU School of Law, will be held June 15-16 at the OKANA Resort in Oklahoma City. Visit [www.sovereignsymposium.com](http://www.sovereignsymposium.com) to learn more about the event and to register.
- The OBA Midyear Conference will be held at the OKANA Resort in Oklahoma City on June 17-19. Registration is now open! Visit [www.okbar.org/midyear](http://www.okbar.org/midyear) to learn more and to register.

### WELCOME, NEW BAR MEMBERS

New bar admittees took their Oath of Attorney on Friday, April 24, at the Oklahoma state Capitol. The oath was administered by Oklahoma Supreme Court Chief Justice Dustin P. Rowe. Following the swearing-in, individuals signed the roll of attorneys before joining their friends and families for photos. The Oklahoma Bar Association is proud to welcome this group of new attorney members! Photos from the admission ceremony have been shared on the OBA Facebook page at [www.facebook.com/okbarassociation](http://www.facebook.com/okbarassociation).

The OBA encourages these new attorney members (and all members sworn in for the first time within the last 10 years) to get involved with the Young Lawyers Division. All members of the OBA in good standing who were first admitted to the practice of law in the past 10 years are automatically YLD members, regardless of age. Learn more about the YLD at [www.okbar.org/yld](http://www.okbar.org/yld).

### WRITE FOR THE BAR JOURNAL TO EARN MCLE CREDIT

Recently, the Oklahoma Supreme Court amended the rules for mandatory continuing legal education to include writing scholarly articles that are published in the *Oklahoma Bar Journal*. The MCLE Commission will award 6 credits per published article for each contributing author. Contact OBA Communications Director and *Oklahoma Bar Journal* Managing Editor Lori Rasmussen at [lorir@okbar.org](mailto:lorir@okbar.org) to learn more about this opportunity. Visit <https://bit.ly/3ZepRZ3> to read the Supreme Court order.

### REGISTER NOW FOR THE OBA MIDYEAR CONFERENCE

Register now for the OBA Midyear Conference! This year's meeting, which will be held June 17-19 at the OKANA Resort in Oklahoma City, will focus on CLE opportunities for all practitioners as well as programming for solo and small-firm lawyers. Hear from our featured guests, U.S. Magistrate Judge Jason Robertson and PGA golf professional and attorney Herb Rubenstein, and many other knowledgeable speakers. Just like the previous Solo & Small Firm Conference, the Midyear Conference will take place in a casual, family-friendly resort setting. We can't wait to see you there! Visit [www.okbar.org/midyear](http://www.okbar.org/midyear) to learn more and to register.



Magistrate Judge  
Jason Robertson



Herb Rubenstein

### CONNECT WITH THE OBA THROUGH SOCIAL MEDIA

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# Business Tax Basics: The Boring (but Essential) Side of Entrepreneurism

By Marina Wise

**I**N THE POETIC WORDS OF SHAWN CARTER, also known as Jay-Z, “I’m not a businessman. I’m a business, man.” For many Oklahomans, their business is more than just their job – it represents their livelihood, identity and sometimes even legacy. When starting a business, one may concentrate on products, services, staffing, strategy or logo design. While important, those details become futile if the business runs afoul of basic state tax laws and procedures. Although often mundane, tax compliance is vital to the success and longevity of any business.

The intricate and technical nature of tax and business guidelines can deter even the most motivated business professionals. Reducing tax and business material to smaller, bite-sized pieces may make it more palatable. Accordingly, this article primarily covers the early stages of business ownership – specifically, the registration process.

## BUSINESS REGISTRATION

Every business requires a solid foundation; truly, a laundry list of details must be carefully finalized before opening any business. Registering the business with the Oklahoma Tax Commission (OTC), specifically, is a crucial step. Registration is, in simple terms, the process a business must follow to obtain OTC permission to operate.

*Proper registration will prevent compliance issues for businesses later.* Registration applications can be submitted via OkTAP.<sup>1</sup> Applicants should be prepared to provide several key pieces of information, some of which are described below.

### *Business Structure*<sup>2</sup>

Selecting a business structure is no small component of the business registration process. A business’s entire fiscal trajectory – as well as that of its officers – can be heavily impacted by business structure alone. Sole proprietorships, partnerships and corporations each vary in distributions (*i.e.*, of profits and taxes), legal protections (primarily referring to officer liability), as well as required filings and documentation. On top of that, there

are subtypes for each structure that can also differ substantially. The main tax takeaway in this is that business structure can greatly impact not only *what* is taxed but also *who* is liable for that tax. Since businesses are required to select a structure during the registration process, the following are descriptions of some of the most common business structures.<sup>3</sup>

**Sole proprietor.** A business that is owned by a single individual and is often considered the simplest of business structures. Liquor stores are frequently organized as sole proprietorships due to legal restraints, and this structure is also commonly used by self-employed and home-based individuals. In terms of liability, the sole proprietor and the business owner

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are one and the same, meaning the sole proprietor/business owner is liable for all debts and liabilities but also entitled to all profits and gains. Sole proprietor filing requirements are also among the most basic of business structures. No separate business income tax return is required because such information would be provided with the sole proprietor/business owner's individual income tax return. Likewise, the OTC does not require sole proprietors to file an annual report.

**Partnership.** An association of two or more persons carrying on as co-owners of a business for profit.

A general partnership involves agreeing with one or more individuals to jointly own or share the profits of a business. There is no limit on the number or type of partners (individuals, other partnerships or corporations).

A limited partnership consists of one or more general partners (those who are generally liable for the business) and one or more limited partners (those who have limited liability), and it must file organizing documents with the secretary of state.

While still relatively simple to organize, a partnership allows for multiple owners as opposed to a sole proprietorship, and its sub-structures provide more flexibility in allocating liability between individuals and the entity. Attorneys often choose partnership structures for their practices.

**Corporation.** A separate legal entity with rights, privileges and liabilities distinct from those of an individual. Operating as a corporation may offer tax or financial advantages; however, these benefits may be offset by additional considerations, such as higher

licensing costs or reduced personal control. Corporations may be organized for either for-profit or nonprofit purposes.

In C corporations, income goes to the corporation. Dividends are paid to the stockholders.

In Sub S corporations, income is taxed like a partnership. Income and expenses are divided among shareholders who report on individual income tax returns. A Sub S corporation can be formed by filing IRS Form 2553 within 75 days of the creation date.

Proponents of the corporation structure enjoy its facilitation of efficient management, as well as the life of a corporation being perpetual, stockholders have limited liability and that selling stock is relatively simple. There are also some unique constraints under the corporation structure, such as special taxation, higher organization costs, possible limitations on the type of business activities and that it is subject to both state and federal rules.

**Limited liability company (LLC).** A hybrid business structure that combines features of corporations and partnerships, offering the advantages of a partnership while providing limited personal liability for its members. Like sole proprietorships, a single person may qualify for LLC status, and like corporations, LLCs are perpetual. They also offer flexible taxation options, as a one-member LLC is typically taxed as a sole proprietorship, and an LLC with two or more members is taxed as a partnership. While many business structures have uniform (or very similar) guidelines from state to state, LLCs can vary greatly depending on the state of incorporation. Certain entities – such as nonprofits, banks and insurance companies – cannot

qualify for LLC status. No member is liable for debts and liabilities of another LLC member; *however, officers may still be liable for trust fund taxes incurred by the business.*<sup>4</sup> This means that officers can be sued by the OTC in certain circumstances when taxes are owed by the business.

#### *Identifying Tax Types*

There are numerous types of taxes, and each different business can have different filing requirements. The type of tax(es) a business is required to pay depends on 1) the business structure, 2) what types of goods and/or services the business provides and 3) how the business is staffed. The business is required to register an account with the OTC for each tax type. For instance, one business can hold accounts for sales, withholding and mixed beverage tax. From there, a single business can manage each of these tax type accounts through its OkTAP profile. The following are the most common tax types.<sup>5</sup>

**Income taxes.** Taxes paid on net income (after the cost of goods and deductions are taken out). Estimated income taxes may be required quarterly, with tax returns filed annually and payments made throughout the year using estimated tax forms. While it is well-known that Oklahomans are required to file individual income tax (IIT), many do not realize that business entities must also pay income tax (for example, corporate income tax (CIT)). Individual income tax returns typically do not have much bearing on businesses; however, sole proprietors are required to remain current on individual income tax obligations for their business to remain in good standing.

**Self-employment taxes.** Social Security tax for self-employed

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people. A Federal Insurance Contributions Act (FICA) tax of 15.3% is paid on quarterly federal Form 1040-ES. This often applies to sole proprietorships, farming businesses, partners and LLCs.

**Employment taxes.** This includes federal and state employee income withholding taxes as well as federal and state unemployment taxes.

Income tax withholding refers to federal income tax and Social Security tax that are withheld from employee paychecks paid by employers through bank deposit. State income withholding tax is also withheld from employee paychecks and paid by employers to the OTC.

Social Security tax (FICA) is shared between employers and employees, with each responsible for one-half of the tax (7.65% is withheld from employee paychecks, and 7.65% is withheld as a business expense).

Unemployment tax is generally required of most Oklahoma employers, who are required to pay a tax to the Oklahoma UI Trust Fund for temporary income or benefits to eligible unemployed

claimants.<sup>6</sup> Employers pay all this tax quarterly, and it is considered a business expense.

**Wage withholding taxes.**

Withholding tax is the amount an employer withholds from employees' wages and pays directly to the state. The amount withheld is a credit against the income taxes the employee must pay during the year. Income tax withholding schedules provide graduated tax rates to be withheld by employers each pay period. The frequency at which a business should remit withholding payments to the OTC depends on the amount per quarter a company withholds. If a company withheld more than \$500 for the quarter, it must remit monthly. If a company withheld less than \$500 for the quarter, it must remit quarterly. In the event that a business withheld \$10,000 or more in a month, it must remit twice per week. Typically, however, wage withholding returns are due quarterly. Payments are remitted to the OTC throughout the quarter on the same schedule that the employer remits payments

to the IRS. Employers can access yearly Oklahoma Income Tax Withholding Tables to determine withholding computations.<sup>7</sup>

It is important to note that passthrough wage withholding (WTP) is related to wage withholding (WTH) but is a distinct tax type. Pass-through entities include S corporations (as described under the Internal Revenue Code (IRC)), general partnerships, limited partnerships, limited liability partnerships, trusts and limited liability companies (only those that are not taxed as corporations for federal income tax purposes pursuant to 68 O.S. §2385.29). Pass-through entities do *not* include entities disregarded for income tax purposes under the IRC.<sup>8</sup>

**Excise taxes.** Sales and use taxes on consumed items. A common example of excise tax in Oklahoma includes the fees collected when registering a vehicle or boat.<sup>9</sup>

Sales tax (STS) is charged and collected on all transfers of title or possession of tangible personal property occurring within the state, as well as on certain services. It is due on the 20th of each month and is based on the point of delivery (where the buyer receives the item or service). Sales tax varies by location, is calculated as total tax = state + city + county, and is subject to the four-digit COPO code for each city/county when filing returns. Common businesses subject to sales tax include retail stores, restaurants, mobile vendors, resale shops, online sellers, wholesalers, vehicle parking and storage facilities. Additionally, HB 1955, otherwise known as the "grocery tax" bill, reduced the state sales tax rate on food and food ingredients. This typically only applies to the state portion of sales tax charged



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on food and food ingredients purchased at a grocery store.

Use tax (STU) is imposed on tangible personal property purchased and brought into Oklahoma for storage, use or consumption. If the property is brought into a county or municipality that also levies a use tax, the applicable county or municipal use tax must also be paid. Retailers maintaining a place of business within the state and/or making sales from a place of business outside the state for use in Oklahoma are required to collect the appropriate state and local use tax from the customer. Businesses that register for use tax accounts include those that purchase from out-of-state vendors.

**Business personal property taxes.** Assessments on furniture, fixtures, machinery, equipment and inventory, with statements mailed by the applicable county assessor. Payments are due between Jan. 1 and March 15 using OTC Form 901 Business Personal Property Rendition. Potentially significant penalties apply if payment is received after March 15.

**Motor fuel tax.** A tax that is pre-collected when the fuel is removed from the terminal. The tax is then included in the cost of motor fuel to the consumer. Taxpayers who pay motor fuel tax should typically hold a motor fuel permit (MFP).

**Franchise tax (FRX).** Applicable to corporations that do business in Oklahoma. Corporations are taxed \$1.25 for each \$1,000 of capital invested or used in Oklahoma. Tax year 2023 was the last year that FRX returns were required to be filed. Starting with tax year 2024, there is no Oklahoma franchise tax filing requirement. In previous years, taxpayers have often elected to file

CIT and FRX simultaneously with a combined form.

**Gross production tax (GPX).** Tax collected on the production of oil and natural gas produced in Oklahoma.

**Mixed beverage tax (ATG).** The 13.5% tax is charged on the sale of liquor, wine and beer.

**Medical marijuana tax (MMJ).** The state (and county and municipal, if applicable) tax applied to sales of medical marijuana products. Payments for MMJ can only be made in cash.

**Lodging tax (STH).** The state (and county and municipal, if applicable) tax applied to stays at hotels, Airbnbs and other lodging locations.

#### *Obtaining Permits and Licenses*

Once questions surrounding business structure and required tax types are resolved, business owners should obtain any necessary permits. Oklahoma statutes allow exemptions under certain conditions. Additionally, businesses must obtain OTC permission to legally carry out certain types of operations. These exemptions and permissions are facilitated through permits. Licenses are similar – most commonly in Oklahoma, they authorize business owners to purchase, import and sell products, such as alcohol. There is a long list of permits and licenses available, but the following are the most common.<sup>10</sup>

**Sales tax permit.** Sales tax permits must be obtained before making taxable sales and allow businesses to legally collect and remit sales tax to the OTC. The permit ensures compliance with state and local tax laws and allows businesses to purchase inventory tax-free when intended for resale.

However, it *cannot* be used to purchase supplies, fixtures or equipment used in the business. As a rule of thumb, businesses should collect tax on the gross receipts of every sale unless presented with documented proof of exemption. Sales tax permits can be applied for through OkTAP.

**ABLE license.** All Oklahoma business owners who seek to sell alcohol must first obtain a license from the Oklahoma Alcoholic Beverage Laws Enforcement (ABLE) Commission. One can apply for a business ABLE license through the ABLE online portal. The portal, as well as the ABLE website itself, provides information on all required forms, costs and prerequisites required for a mixed beverage license.

**Special event permits.** Required for entertainment, amusement, recreation or marketing events that occur at a single location on an irregular basis and at which tangible personal property is sold. Any business seeking this type of permit must submit an application for a special event permit with the Business Tax Services division of the OTC no less than 20 days before the special event.<sup>11</sup>

Permits, licenses and/or decals may be required for other nonstandard businesses, such as online businesses, vending machines and food trucks or mobile businesses.

#### **ADDITIONAL INFORMATION**

The work is certainly not done after getting the business up and running. Business owners must remain diligent in following current requirements as well as monitoring changes in the law. Specifically, business owners must keep up with:<sup>12</sup>

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- Timely filing and paying reports and returns
- Timely renewing and posting permits and licenses
- Contacting the OTC (and other entities as appropriate, such as the secretary of state) with any changes or updates (e.g., address and officer changes)
- Ensuring the business follows the current statutes, rules and laws; they sometimes change year to year, so careful monitoring is important

Additionally, all loose ends must be addressed before stepping away from the business. Failing to do so may result in monetary penalties, barred successor operations and even legal action. Some things to consider when closing a business include:<sup>13</sup>

- Identifying a close date. Without a close date, the business technically continues to operate in the OTC system, which can result in an additional balance owed.
- Gathering supporting documentation. When a business closes, the OTC requires documentation verifying the date of closure to officially close the account.
- Contacting regulatory authorities and agencies as appropriate. For example, the secretary of state should be updated whenever a business decides to cease operations.
- Resolving current account deficiencies. Failing to pay off an outstanding liability will sometimes cause successor liability issues –

meaning anyone who purchases the business cannot operate until the liability is resolved.

## CONCLUSION

Starting a new business can be daunting, but it is certainly not impossible. There are numerous resources available online for taxpayers with business tax questions, including:

- List of state agencies<sup>14</sup>
- Oklahoma Statutes<sup>15</sup>
- Title 710 of the Oklahoma Administrative Code<sup>16</sup>
- OTC website<sup>17</sup>

The bottom line is this: All businesses have rules and regulations that govern them. A full understanding of these guidelines at the beginning of the registration process is critical to the longevity of any business. Again, a strong foundation will almost always provide any business with a better chance of success.

*Author's Note: This article serves as the author's explanation of concepts, guidelines, laws and regulations based upon her professional experience and preferred informational materials on the topic. This is not an official publication of the Oklahoma Tax Commission.*

## ABOUT THE AUTHOR



Marina Wise is an assistant general counsel at the Oklahoma Tax Commission's Tulsa office. Ms. Wise was born in Brownsville, Texas, and earned her bachelor's degree from Austin College before graduating from the TU College of Law in 2021. Her practice is centered

on business tax compliance and collection, as well as bankruptcy. She covers cases in all Oklahoma district courts as well as the bankruptcy courts for Oklahoma's Northern and Eastern districts.

## ENDNOTES

1. *New Business Registration*, Oklahoma Tax Commission OkTAP, <https://bit.ly/4cGY236>.
2. For conciseness purposes, endnote 3 contains the sources used multiple times for much of the information contained in this section. Additional endnotes will be used for sources only used for specific lines.
3. See 18 O.S. §1005 *et seq.*; see 54 O.S. §1-202 *et seq.*; see *New Business Workshop*, Oklahoma Tax Commission, <https://bit.ly/4msiEQ1>; see "Businesses," Oklahoma Tax Commission, <https://oklahoma.gov/tax/businesses.html>; see "Choosing a Business Structure," Oklahoma Department of Commerce <https://bit.ly/4swP6lw>; see also "Choose a Business Structure," U.S. Small Business Administration <https://bit.ly/4sCiEhL>; see 3A Vernon's Okla. Forms 2d, Bus. Org §§1.03, 1.04.
4. See 68 O.S. §253.
5. See *supra* notes 2-3 and accompanying text.
6. See "Employers," Oklahoma Employment Security Commission (<https://bit.ly/4tJNANU>).
7. *2026 Oklahoma Income Tax Withholding Tables*, Oklahoma Tax Commission (Rev. November 2025), <https://bit.ly/4mxxqoM>.
8. See Okla. Admin. Code §710:90-3-11(b)(3-4).
9. See "Fees & Exemptions," Service Oklahoma, <https://bit.ly/4ss72xF>.
10. *New Business Workshop*, *supra*; *Licensing*, Oklahoma ABLE Commission, <https://bit.ly/4sAADoB>.
11. See Okla. Admin Code §710:65-9-8.
12. See *supra* notes 2-3 and accompanying text.
13. See also "Entity Changes," Oklahoma Business Hub, <https://bit.ly/4sAqgkW>.
14. "State Agencies," State of Oklahoma, <https://oklahoma.gov/stateagency.html>.
15. See generally 68 O.S. §§101 *et seq.*
16. See generally Okla Admin Code §§1-1-2 *et seq.*
17. See generally Oklahoma Tax Commission, <https://oklahoma.gov/tax.html>.

# The Big, Beautiful Bill and the American Taxpayer: The Tax Changes Americans Need To Know

By Shiny Mathew

**T**HE ONE, BIG, BEAUTIFUL BILL ACT WAS SIGNED INTO LAW ON JULY 4, 2025, and it is a large sweeping rewrite of major portions of the tax code. This piece of legislation made more than 100 changes to the tax code, with some applying retroactively to the beginning of 2025. It is legislation that significantly affects federal taxes, credits and deductions. For ordinary Americans, this law affects paychecks, retirement planning, vehicle financing, health care decisions, charitable giving and what appears on your 2025 tax return and later tax returns. The IRS has also announced phased implementation in several areas, including transition relief for employers and payors dealing with tip and overtime reporting.

## INCREASED STANDARD DEDUCTION

One of the most important effects of the law is that it locks in and updates tax rules that shape nearly every return. The standard deduction rises to \$31,500 for married couples filing jointly and \$15,750 for single filers for tax year 2025 and to \$32,200 and \$16,100, respectively, for 2026. The law also preserves the marginal rate structure and raises several indexed thresholds, including the alternative minimum tax exemption and the estate tax exclusion. For tax professionals, this means planning

conversations will continue to revolve around whether clients are itemizers or standard deduction filers, how much room they have in a given bracket and whether gifting, estate or Roth conversion strategies should be revisited under the new thresholds.

## NEW DEDUCTION FOR OVER 65

Older Americans also received a targeted benefit. Individuals age 65 and older may claim an additional \$6,000 deduction in addition to the standard senior deduction already available under existing law from

2025 through 2028. For married couples, where both spouses qualify, that can mean an additional \$12,000 deduction, although the benefit phases out above \$75,000 of modified adjusted gross income for single taxpayers and \$150,000 for joint filers. For retirees, near-retirees and advisers, this provision could affect timing decisions on retirement distributions, Roth conversions and recognition of capital gains.

## NEW DEDUCTION FOR QUALIFIED TIPS

The new worker provisions deserve extra attention because

they affect taxpayers who do not normally think of themselves as receiving “tax planning.” Effective from 2025 through 2028, eligible taxpayers may deduct qualified tips up to \$25,000 annually, subject to phaseouts above \$150,000 of modified adjusted gross income for single taxpayers and \$300,000 for joint filers. The deduction is available for both itemizers and nonitemizers, but it applies only to tips received in occupations the IRS identified as customarily and regularly receiving tips on or before Dec. 31, 2024, and certain service-trade limitations apply. The same law also created a deduction for qualified overtime compensation, generally the portion above the regular rate of pay, up to \$12,500 annually or \$25,000 on a joint return, again with the same phaseout structure.

Small businesses that employ tipped workers or pay overtime also face operational changes, even when the tax deductions are claimed by the worker. The IRS



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## Americans who treat this bill as just another tax update may miss one of the strongest windows in years to align tax planning with actual growth.

says employers and other payors must report certain cash tips, the occupation of the tip recipient and qualified overtime compensation on information returns, though the U.S. Department of the Treasury and the IRS provided transition relief for tax year 2025. That means restaurants, salons, hospitality operators, entertainment venues and service businesses need to think not only about labor costs but also about payroll system readiness and data retention for accurate tip reporting requirements.

### **NEW DEDUCTION FOR CAR LOAN INTEREST**

The law also created a new deduction for car loan interest for tax years 2025 through 2028.

According to the IRS, individuals may deduct up to \$10,000 of interest paid on a qualifying loan used to purchase a qualified vehicle for personal use, with phase-outs beginning above \$100,000 of modified adjusted gross income for single filers and \$200,000 for joint filers. Lease payments do not qualify. That makes this provision especially relevant to middle-income households deciding whether to finance a vehicle, as well as auto dealers, lenders and tax advisers helping clients

distinguish between deductible and nondeductible vehicle costs.

### **NEW CHANGES FOR FAMILIES**

There are increased adoption credit limits for 2026, partial refundability and changes that allow Native American tribal governments to make special needs determinations for adoption credit purposes. The U.S. Department of the Treasury and the IRS have also issued guidance on “Trump Accounts,” including a one-time \$1,000 pilot contribution for certain eligible U.S. citizen children born from Jan. 1, 2025, through Dec. 31, 2028, with contributions generally not allowed before July 4, 2026.

### **DEPRECIATION**

One of the most consequential provisions for small-business planning is the restoration of the 100% additional first-year depreciation for certain qualified property acquired and placed in service after Jan. 19, 2025. IRS materials and guidance released in early 2026 confirm that the law reinstated full bonus depreciation and added a new qualified production property in the manufacturing context. For many owner-operated businesses, that means purchases of machinery, equipment and certain other

depreciable assets may again produce an immediate deduction rather than a slower multiyear recovery. In plain English, the law rewards businesses that are willing to invest now rather than defer capital spending.

The effect on closely held companies can be significant. A construction company buying heavy equipment, a dental practice upgrading imaging technology, a logistics business replacing trailers or a production shop installing new machinery may all see a dramatically different after-tax cost calculus under restored 100% depreciation. This is especially important in industries where equipment is financed because the tax deduction may arrive much faster than the economic wear and tear of the asset. Businesses that had delayed purchases during the prior phase-down of bonus depreciation may now revisit expansion plans.

### **INTEREST DEDUCTIBILITY**

Interest deductibility is another major area of change. The IRS explains that for tax years beginning after Dec. 31, 2024, the law amended Section 163(J) to add back depreciation, amortization and depletion when calculating adjusted taxable income. That

generally increases adjusted taxable income and can allow a larger business interest deduction. This is not just a technical change for tax lawyers; it matters in the real world to businesses that carry acquisition debt, equipment loans, operating lines of credit or real estate debt. Companies that were previously constrained by Section 163(J) may now have more room to deduct financing costs.

### FLOOR PLAN FINANCING RULES CHANGE

The law also made industry-specific financing changes. The IRS notes that for tax years beginning after Dec. 31, 2024, floor plan financing rules were amended to include certain trailers and campers designed for temporary living quarters. That is especially relevant to dealers and sellers in the recreational vehicle and related vehicle industries, where floor plan financing can be central to inventory management.

### EMPLOYER-PROVIDED CHILDCARE CREDIT INCREASE

Employers also received a childcare incentive expansion. The IRS says that beginning in tax year 2026, the maximum employer-provided childcare credit rises from \$150,000 to \$500,000 or \$600,000 for an eligible small business. For small employers in competitive labor markets, that may make childcare support a more realistic retention and recruiting tool than it was under prior law.

Professional firms, medical groups, manufacturers and retail chains that struggle with employee turnover should pay attention to this provision as a workforce strategy, not just a tax line item.

### CONCLUSION

The One, Big, Beautiful Bill makes many major changes to tax law, but more importantly, it makes consequential changes to life-planning practice areas.

Americans who treat this bill as just another tax update may miss one of the strongest windows in years to align tax planning with actual growth. Its impact was felt not just in April but is anticipated to affect how Americans work, spend, save and make major financial decisions over the next several years.

### ABOUT THE AUTHOR



Shiny Mathew has 25 years of combined tax law and accounting experience. She is a nationally recognized tax attorney and sustained media presence of over 400 engagements in print, TV, radio and as a speaker across the U.S. She serves as a state commissioner, treasurer for the Oklahoma Governor's Mansion and founder of IRS Blueprint.



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# Opening the Envelope

How To Identify, Triage and Respond to the Most Common IRS Notices

*By Ambrielle Glass*



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**M**OST IRS MAIL IS NOT A CRISIS. But it *is* a clock. While being on the receiving end of such a letter may not always mean an audit, it usually does mean a headache and a time sink for whoever is stepping up to handle it, whether that is you, the attorney, or your client.

This article will walk you through the eight most common IRS letters and how to handle them if you or your client should find themselves on the receiving end.

See Page 22 To View the  
Eight Most Common  
IRS Letters

### THE INITIAL TRIAGE CHECKLIST

Before jumping headfirst into responding, there are several steps to take to ensure you're protecting both yourself as a professional and your client, whose identity and hard-earned income may be at risk. Whether the letter is addressed to your client or your firm, the first job is triage.

#### *Step 1: Verify Legitimacy*

We currently live in an age where the unfortunate truth is that most

of the population suffers from regular attacks on their identity. IRS and state tax balance notices are a common method through which scammers or other ill-intentioned individuals may attempt to obtain confidential identifiers – like your name, Social Security number and address – for nefarious purposes. In fact, each year, the IRS releases a “Dirty Dozen” list of the most common scams taxpayers are likely to encounter that year. You can review it by visiting <https://bit.ly/4mHuy8x>.

Adding to the confusion, some businesses operating in the tax resolution industry use tax notice lookalike mailers to market their services, particularly to individuals with recorded tax liens. These solicitations are often intentionally designed to resemble official correspondence while stopping just short of outright impersonation.

Regardless of whether the letter is sent to scam, solicit or is from the IRS, it is important to be able to identify the genuine article.

Having seen thousands of IRS and state collection letters over the years, here are the three most common ways to determine whether a letter is from a taxing authority.

**Verify the issuing department.** Businesses that market to individuals with tax balances are not permitted to impersonate government entities. As convincing as their mailers may look, they cannot – and do not – list “Internal Revenue Service” or “Oklahoma Tax Commission” as the issuing authority.

That said, many of these letters will still *reference* the IRS or a state taxing authority when discussing balances, liens or collection activity. It is therefore critical to focus on *who sent the letter*, not simply *what the letter is about*.

Scammers, meanwhile, rarely bother with accuracy. It is not uncommon to see letters purportedly issued by agencies such as the “Interior Revenue Agency,” the “Department of the Interior of Revenue” or the ever-creative “Administration of the

Internal Social Security Department of Revenue.” Checking the issuing department, rather than the subject matter, will nine times out of 10 tell you whether the letter is legitimate.

**Check the letter number against the language of the letter.** All legitimate IRS correspondence includes a specific letter or notice number, usually in the upper right corner. That number tells you what the letter is supposed to say. The IRS maintains a public index explaining each notice and its purpose.

If the letter number does not exist or the content does not match what the IRS says the notice should contain, the letter is likely not legitimate. You can verify IRS notice numbers at <https://bit.ly/4tF5WzG>.

**Call the IRS/state directly to confirm, but do not use the phone number on the letter.** If there is any doubt about a notice’s legitimacy, look up the agency’s main phone number and call it directly to confirm whether the letter was issued. Do not rely on contact information printed on the letter itself.

The IRS can be reached at 800-829-1040. The Oklahoma Tax Commission can be reached at 405-521-3160. Be aware that neither agency will discuss a taxpayer’s account without proper authorization on file. When verification is needed, the most efficient option is often to call with the taxpayer on the line or have the taxpayer call directly.

Once the notice has been identified as genuine, you can proceed with responding.

#### *Step 2: Identify the Issue*

IRS letters generally fall into one of two categories: informational or responsive. Informational letters are sent to notify taxpayers of changes, updates or activity on their accounts and typically do not require a reply. Responsive letters, by contrast, request information

from the taxpayer so that the IRS can make a determination regarding the account. It is worth noting, however, that any informational IRS letter may effectively become responsive if the taxpayer disagrees with the information reported or believes the IRS has acted in error.

When a response is requested, timeliness is critical. Responsive letters will specify what information is needed and the deadline by which it must be provided. If additional time is necessary, responding by the deadline to request an extension is preferable to no response at all. However, the best practice is always to submit a complete and timely response before the stated deadline whenever possible.

#### *Step 3: Determine Scope*

Most routine IRS letters can be handled by clients themselves. In those situations, the attorney’s primary role is not substantive tax analysis but reassurance – confirming the letter is legitimate and helping the client understand what, if anything, the IRS is actually requesting. This may sound obvious, but in practice, many clients panic at the sight of IRS correspondence and fail to read the notice carefully.

Letters requesting additional documents to process a pending return, asking a taxpayer to file a missing return or providing instructions for payment generally do not require attorney involvement. Likewise, setting up a basic payment plan is often most efficiently handled directly by the client through the IRS’s online payment agreement system at <https://bit.ly/41vZsY2>.

For attorneys who do not regularly practice in tax matters, the safest course when a client receives a responsive IRS letter is often to recommend that the client respond themselves or consult a tax

professional. The IRS does not make representation before the federal government intuitive, and notices that reference audits, appeals or tax court deadlines carry procedural risks that should not be handled casually. Those matters are best referred promptly to practitioners who regularly work in the field to avoid missed deadlines or forfeited rights.

For attorneys interested in developing a tax resolution practice, additional information on entering this area of representation is discussed later.

#### *Step 4: Respond*

Most errors in handling IRS correspondence stem from responding to the wrong issue or the wrong tax year. IRS letters are generally clear about why they were sent and what, if anything, is required in response. If a response is needed, the notice will specify the deadline, the method of response and where the information should be sent.

When responding, always include a copy of the IRS letter with the submission so the response is properly associated with the correct account and tax period. Responses may be submitted by mail or fax, depending on the instructions in the notice.

If faxing documents, retain the fax confirmation page for your records. If mailing a response, the IRS applies the mailbox rule: A response is considered timely if it is postmarked on or before the deadline. For that reason, documentation should be sent by certified mail with a return receipt requested. The IRS takes the position that, without proof of delivery, it is not responsible for responses that are lost or not received.

## **REPRESENTING CLIENTS BEFORE THE IRS**

The IRS’s own guidance (*Publication 947*) defines “practice

before the IRS” broadly. It includes communicating with the IRS on a taxpayer’s behalf, representing taxpayers at conferences or hearings, preparing and submitting documents for them and even providing written federal tax advice. Once an attorney crosses into representation, they are no longer simply helping a client interpret correspondence – they are operating within a regulated practice framework.

Only certain individuals are authorized to represent taxpayers before the IRS. Among those authorized are attorneys in good standing with the bar of the highest court of any U.S. state, provided they are not suspended or disbarred from practice before the IRS.

The barrier to entry, however, is lower than many attorneys expect. No formal tax training is required to begin representing taxpayers before the IRS. That said, the responsibility for accurate advice and proper representation rests entirely with the practitioner. Attorneys interested in developing competency in this area may find the IRS Volunteer Income Tax Assistance (VITA) program to be a valuable way to gain practical experience and exposure to IRS processes.

Effective representation also requires familiarity with IRS systems and procedures, including obtaining a “Centralized Authorization File” (CAF) number, setting up a Tax Pro Account and “Secure Object Repository” (SOR), accessing the “Transcript Delivery Service” (TDS) and, for those seeking to litigate, receiving admission to practice before the U.S. Tax Court.

While establishing a tax resolution practice requires an investment of time and learning, attorneys who take these steps can provide meaningful value to clients navigating IRS disputes and compliance issues.

## WHEN THE IRS ASKS FOR DOCUMENTS: AUDIT AND REVENUE OFFICER REQUESTS

In addition to formal IRS notices, attorneys and their clients may receive document requests from IRS examiners or revenue officers. These requests are often issued during audits or collection investigations and should be treated differently from routine correspondence.

Audit-related document requests typically seek substantiation for items reported on a return and may be issued through formal “Information Document Requests” (Form 4564) or less formal written correspondence. Revenue officer requests, by contrast, usually arise in collection matters and focus on financial information, assets, income and the taxpayer’s ability to pay.

Unlike many informational notices, document requests in audits or collection cases are inherently responsive and substantive. The scope of the response matters. Providing incomplete information may escalate the matter, while overproducing documents can unnecessarily expand the examination or expose additional issues. As a general rule:

- Audit document requests should be answered carefully, with responses limited to the specific items requested.
- Revenue officer requests often implicate financial disclosure obligations and should not be handled casually or without understanding the downstream consequences.

Referral to a tax professional is strongly recommended when a document request:

- Is issued as part of an audit or examination

- Comes from a revenue officer rather than a centralized IRS unit
- Requests detailed financial statements, asset disclosures or business records
- Raises concerns about exposure beyond the specific tax year at issue

These requests often mark a transition from administrative processing to active enforcement, and early, strategic handling can significantly affect the outcome.

## CONCLUSION

IRS correspondence is rarely the beginning of a crisis, but it is almost always the beginning of a deadline. For attorneys, the value lies not in mastering every aspect of federal tax procedure but in knowing how to triage a notice, recognize when a response is required and identify when an issue has crossed the line into one that should be handled by a tax professional.

In many cases, the most effective assistance an attorney can provide is simply helping a client slow down, read the letter carefully and respond appropriately – or directing them to the right professional before procedural rights are lost. With a basic understanding of the most common IRS letters and the risks they present, attorneys can better protect their clients from unnecessary escalation, missed deadlines and avoidable expense.

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## ABOUT THE AUTHOR



A dedicated tax and business attorney, Ambrielle Glass focuses her practice in high-stakes tax disputes and corporate structuring. With experience in both government and private practice, she brings a powerful combination of strategic insight and legal advocacy.

# THE EIGHT COMMON LETTERS

By Ambrielle Glass

## 1) Balance Due Notices – Notice of Intent to Collect

- Letter Numbers: CP14, CP501, CP504, LT11, CP90, Letter 1058
- Notice Type(s): Informational (responsive if contested)

**What it is:** These notices are issued as the IRS moves through the process of notifying a taxpayer of a balance due and initiating collection activity. Depending on the stage, collection actions may include filing tax liens, wage garnishment or bank levies. Each notice identifies the amount owed, the payment deadline and the consequences of failing to respond or pay.

**Why your client gets it:** Common causes include a return showing tax due that was not fully paid, an additional assessment by the IRS or a payment that failed to post correctly.

### How to handle it:

- Confirm the tax year and the amount due by reviewing the return and account transcript.
- If the balance is correct, pay the liability or assist the client in establishing an appropriate payment plan.
- If the balance is incorrect, follow the notice instructions and assemble supporting documentation, such as canceled checks or electronic payment confirmations proving payment was made.

**When to refer out:** Referral to a tax professional is advisable if either of the following applies: 1) The client disputes the validity or amount of the assessed balance, or 2) the client owes total balances exceeding \$100,000 and does not intend to pay the liabilities in full within six months. In these situations, tax professionals can evaluate collection alternatives, negotiate long-term payment arrangements, pursue reductions where available or initiate appeal rights.

## 2) Proposed Changes – CP2000 Series

- Letter Numbers: CP2000, CP2000A, CP2000B, CP2000C, CP2000D and CP2000E
- Notice Type: Responsive

**What it is:** The CP2000 series is issued when third-party information (such as employer or financial institution reporting) does not match what the taxpayer reported on the return. The notice proposes changes that may increase, decrease or result in no change to the reported tax. The IRS expressly notes that a CP2000 is not a bill, though a response may be required.

**Why your client gets it:** Common causes include missing Forms 1099, mismatched basis reporting, omitted income, incorrect Schedule C gross receipts or income reported under the wrong SSN.

### How to handle it:

- Review the proposed changes carefully and compare them to the return and supporting documents.
- Follow the response instructions included with the notice and submit the requested documentation by the stated deadline.

- A formal legal brief is unnecessary; a concise written explanation (generally one page or less) identifying the documents submitted and how they support the taxpayer's position is usually sufficient.
- Even if the taxpayer agrees with the proposed changes, a response approving the adjustment is typically required to prevent further escalation.

**When to refer out:** Referral is appropriate when the notice involves complex basis issues, business deductions, significant dollar amounts or when the client's position cannot be substantiated through documentation alone.

## 3) Notice of Deficiency

- Letter Number: CP3219A
- Notice Type: Responsive

**What it is:** CP3219A is a statutory notice of deficiency and one of the most consequential letters the IRS issues. It outlines proposed tax changes and provides a fixed deadline by which the taxpayer may petition the U.S. Tax Court. The IRS cannot extend this deadline. After it passes, the taxpayer loses the ability to contest the assessment on the merits, and any remaining relief is limited to administrative collection remedies rather than elimination of the underlying liability.

**Why your client gets it:** This notice typically follows an unresolved CP2000, audit findings or other proposed assessments that were not resolved at earlier stages.

### How to handle it:

- If the client intends to pay the proposed liability in full, no further contest is required.
- Otherwise, this notice should be referred immediately to a tax professional admitted to practice before the U.S. Tax Court.

**When to refer out:** Immediate referral is strongly advised for any client who does not intend to pay the balance in full. Missing the tax court petition deadline can permanently eliminate the taxpayer's ability to challenge the assessment.

## 4) Math Error/Return Correction Notice

- Letter Number: CP11
- Notice Type: Informational (responsive if contested)

**What it is:** The IRS corrected one or more errors on the return, resulting in a change to the amount owed or refunded.

**Why your client gets it:** Common triggers include arithmetic errors, mismatched credits, missing schedules or inconsistencies that the IRS is authorized to correct without initiating a full examination.

### How to handle it:

- If the client agrees with the correction, pay the balance or arrange payment if applicable, and update the client's copy of the return for records. The IRS instructs taxpayers not to send a corrected copy back.

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- If the client disagrees, contact the IRS by the deadline shown in the notice and be prepared to provide supporting documentation.

**When to refer out:** Referral is advisable if the adjustment masks a more substantive issue – such as credit eligibility, dependency claims or documentation gaps – or if the client intends to contest the correction. Disputing a math error often escalates the matter, and submitting a well-supported response at the outset is critical to preserving appeal options.

#### 5) “We Need More Information To Process Your Return”

- Letter Number: Letter 12C
- Notice Type: Responsive

**What it is:** Letter 12C is issued when the IRS needs additional information to process a filed return. Common requests include missing or corrected forms, verification of income, withholding or credits or confirmation of taxpayer identification information.

**Why your client gets it:** This notice is often triggered by missing schedules, missing forms, wage or withholding discrepancies or documentation mismatches.

#### How to handle it:

- The IRS generally requires the requested information to be submitted within 20 days of the notice date.
- The IRS instructs taxpayers not to file a Form 1040-X in response to the letter.
- Respond even if the taxpayer disagrees with the IRS’s position, providing clear explanations and supporting documentation.

**When to refer out:** These notices can often be handled in-house when the issue is limited to missing or corrected paperwork. Referral is appropriate when the client lacks required documentation and does not accept that the missing information may result in an additional tax liability.

#### 6) Identity verification

- Letter Number: CP5071, 5071C, CP5071F
- Notice Type: Responsive

**What it is:** The IRS issues this notice when a return has been filed using a taxpayer’s SSN or ITIN, and the IRS requires the taxpayer to verify their identity and the authenticity of the return before continuing processing.

#### Why your client gets it:

- The client did not file the return, indicating potential identity theft.
- The client did file the return, and the IRS requires identity verification before proceeding.

**How to handle it:** Have the client follow the verification instructions included in the letter.

**When to refer out:** Referral is rarely necessary. Identity verification is best handled directly by the taxpayer, as they are in the best position to confirm their own identity. In most cases, attorney involvement adds cost without increasing efficiency.

#### 7) Refund Hold/Return Review

- Letter Number: CP05
- Notice Type: Informational

**What it is:** The IRS is holding the return longer to verify income, withholding, credits and/or business income and asks the taxpayer to allow up to 60 days before contacting the IRS.

**Why your client gets it:** Returns may be selected for review at random or flagged by IRS verification filters due to mismatches or risk indicators. The IRS specifically notes that selection for review does not mean the taxpayer made an error or acted improperly.

#### How to handle it:

- If the client filed the return, no action is required. The IRS advises taxpayers not to call until 60 days have passed from the notice date and only if no further correspondence has been received.
- If the client did not file the return, the notice may indicate potential identity theft. You may assist the client in completing and submitting Form 14039 (Identity Theft Affidavit).

**When to refer out:** Referral is generally unnecessary, as this is a notice-only letter in most cases.

#### 8) Overpayment Applied/Refund Seized

- Letter Number: CP49, CP92
- Notice Type: Informational (responsive if contested)

**What it is:** The IRS sends this letter to notify taxpayers that an overpayment or state tax refund has been applied to offset an existing IRS balance.

**Why your client gets it:** When a taxpayer overpays for a given tax year, that amount is typically refunded. However, if the taxpayer has outstanding balances from prior years, the IRS may apply the overpayment – or seize a state tax refund – to reduce those liabilities.

#### How to handle it:

- If the client owes the balances and is already making payments, no further action is required.
- If the client was unaware of prior balances, this letter may serve as a prompt to review their account and address unresolved liabilities.
- Appealing the offset is generally unnecessary unless there is a legitimate dispute regarding the balance owed or the IRS’s authority to apply the refund.

**When to refer out:** If the client wishes to contest the offset, referral is advisable. These disputes can be time-consuming and often require familiarity with IRS account mechanics and internal processing errors.

# Modernizing the §1031 Exchange: Leveraging Delaware Statutory Trusts To Serve Clients

By John Newhouse and Ben Newhouse

**I**NTERNAL REVENUE CODE (IRC) §1031 offers one of the most powerful strategies available to business owners and real estate investors to continue deferring payment of capital gains taxes that would otherwise become due upon the sale of an appreciated asset.<sup>1</sup> Most attorneys who practice in tax or real estate law are generally familiar with the requirements involved in conducting a qualifying §1031 tax-deferred exchange. *However*, very few such lawyers, as well as only a minority of certified public accountants (CPAs), are aware of how Delaware statutory trusts (DSTs) can also be effectively used to facilitate a fully qualified tax-deferred exchange transaction. Typically, clients engaging in a §1031 exchange transaction simply elect to “swap” one directly owned investment property for another. However, just as the real estate market has evolved, the IRS (via private letter ruling<sup>2</sup>) has also evolved by recognizing and blessing the use of properly structured DSTs to also qualify to receive §1031 tax-deferred exchange treatment.

This article explores the basics of §1031 exchanges, the structure and advantages of DSTs, important legal considerations and best practices for advising clients when considering the use of this modernized vehicle to conduct an exchange transaction.

## THE LEGAL FRAMEWORK OF §1031 EXCHANGES

Because the requirements and procedures of §1031 exchanges are well-known and widely understood amongst commercial and real estate

### THE 1031 EXCHANGE TIMELINE



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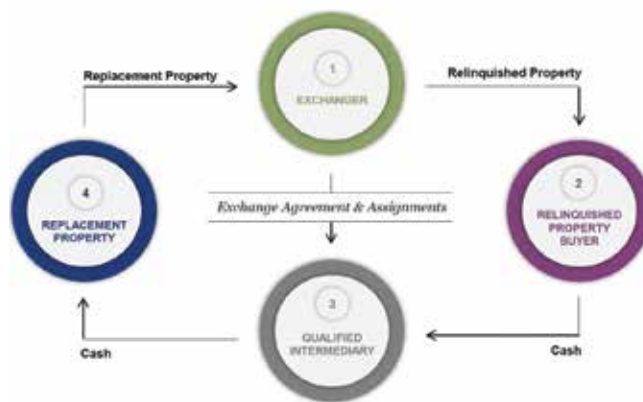


attorneys, this article will provide only a brief overview and focus more directly on the often-overlooked role of DSTs in §1031 exchanges. For a more detailed explanation of the requirements involved with §1031 exchanges, the reader is encouraged to review “The Basics of a 1031 Like-Kind Exchange” by J. Max Nowakowski.<sup>3</sup>

*Use of a Qualified Intermediary (QI)*

Though not explicitly stated within §1031, the exchanging party *cannot take actual or constructive receipt* of the exchange proceeds upon closing on the sale of the property being relinquished; doing so would violate IRC §1001 and, thus, immediately disqualify the exchange from obtaining tax deferral.<sup>4</sup> To avoid this fate,

**UNDERSTANDING THE 1031 PROCESS**



- STEP 1**  
Exchanger completes exchange agreement and escrow account with QI
- STEP 2**  
Sales proceeds from the relinquished property are escrowed directly with the QI
- STEP 3**  
QI releases funds to purchase replacement property
- STEP 4**  
Exchanger closes on replacement property and completes the exchange

the exchanging party uses a QI to take actual or constructive receipt of the exchange proceeds on the taxpayer’s behalf.<sup>5</sup> Thus, it’s

important to enlist and coordinate the services of a QI *before* proceeding to close on the sale of the relinquished property.

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## DELAWARE STATUTORY TRUSTS

### *Legal Structure and IRS Acceptance*

Governed by the Delaware Statutory Trust Act, DSTs are trust entities that allow numerous investors to possess fractional shares in real property through beneficial ownership of the titleholding trust.<sup>6</sup> Investors in a DST are *not* direct owners of the real estate but instead own an undivided interest in the assets held by the trust, while the DST holds title to the property for the benefit of its many investors.

In 2004, the IRS recognized DSTs' beneficial interest as qualified/like-kind replacement property for real property relinquished within §1031 exchanges.<sup>7</sup> Via Rev. Rul. 2004-86, the IRS importantly distinguished DSTs from limited partnership (LP) interests for the purpose of §1031 transactions. The IRS further specified that beneficial interests are synonymous with direct ownership interests under §1031, that debt must be allocated *pro rata* for exchange purposes and that active management must

be conducted by the DST and not by its beneficial interest holders.<sup>8</sup> Consequently, this revenue ruling effectively made it possible for taxpayers to conduct a qualifying §1031 exchange transaction in a manner that incorporates passive management strategies of the replacement property. In other words, the taxpayer is no longer relegated to being actively involved in the continual management of their replacement property (as was customary practice with most §1031 exchanges), should they instead prefer to take a more passive role while still retaining/enjoying the tax benefits of owning such directly held real estate interests.

### *IRS DST Parameters: 'Seven Deadly Sins'*

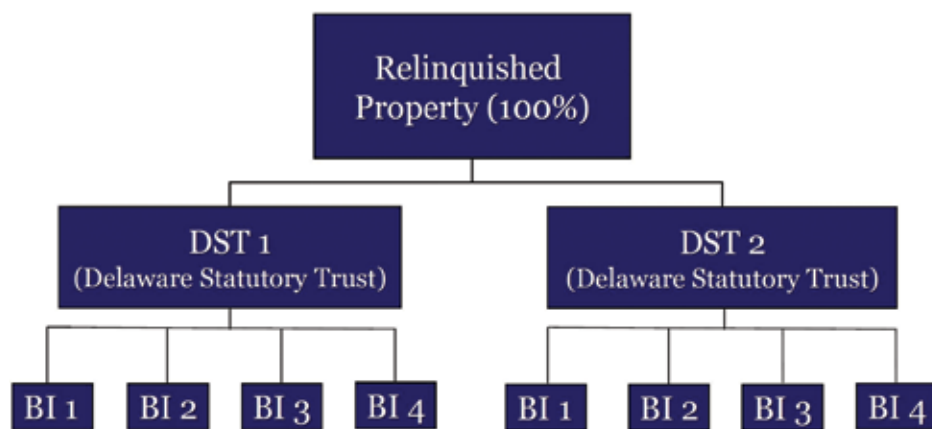
While Rev. Rul. 2004-86 effectively opened the §1031 door to DSTs, the IRS tempered its acceptance of using such structured vehicles within the private letter ruling by requiring DSTs to be limited in the actions they may take. As such, DSTs:

- May not obtain additional capital
- May not acquire additional debt or refinance current debt
- May not reinvest any subsequent sale proceeds
- May not make capital expenditures; it is limited to making normal repair and maintenance expenses
- May not enter into new leases or \*renegotiate existing leases<sup>9</sup>
- May not invest cash between distribution dates to its beneficial owners in anything other than short-term securities
- Must distribute all cash (other than necessary reserves) on a current consistent basis

To deal with these limitations, DSTs tend to contain provisions for springing into an LLC taxed as a partnership (commonly known as a "Springing LLC") if action prohibited by the IRS within the DST format is needed. While this action is normally not taxable, it does run the risk of limiting future §1031 exit options.

## DST Ownership Illustrated

### Fractionalized Ownership – "Beneficial Interest"



*Tenants, Toilets and Trash: DSTs and Passive Management*  
Among seasoned real estate investors, the burdens of active property management are often summarized – somewhat tongue-in-cheek – by the well-known phrase “tenants, toilets and trash.” This trinity of persistent frustrations often causes once-eager real estate investors to begin searching for viable exit ramps as they face the day-to-day oversight of active property operations and management. The operational realities of being a landlord often detract

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from the financial rewards, particularly as investors age or desire a more hands-off approach.

The first of these challenges, *tenants*, requires continuous attention: screening applicants; collecting rent; supervising the property to prevent or mitigate misuse, neglect or damage; or engaging in the eviction process.

*Toilets*, a stand-in for the broader category of property maintenance issues, are the ever-constant reminder that physical structures require upkeep. Unfortunately, that sometimes means plumbing issues arising at 3 a.m. requiring immediate attention, which threaten not only the profitability of the investment but also the ability to preserve the value of the investment itself.

*Trash* refers to the physical deterioration and cleanup that often follows tenant turnover. Whether that's fumigating a rental house where the previous tenant was a smoker, removing abandoned property, repairing damages or repainting walls, the task of keeping the property marketable for future tenants can quickly erode both the net income and the patience of the real estate investor.

DSTs enable real estate investors to move from active management to passive management. Because the DST is a passive real estate investment vehicle, the purchase, financing, management and eventual sale of the property is the responsibility of the DST sponsor to perform – not the investor. Thus, the investor can continue to enjoy the benefits of owning real property without the hassle of day-to-day management.

... And the Other 'T': Taxes

Given these cumulative challenges, many long-term real estate

investors eventually desire an exit ramp that might enable them to reallocate the value of their investment into other areas, *provided such can be accomplished in a tax-efficient (or tax-neutral) manner*. However, they are often quickly disabused of that notion by their attorneys and CPAs, who correctly proclaim that a nonstrategic exit from this real estate arena will likely trigger very material tax consequences. If the advisor explains the §1031 exchange process *but neglects to include the DST option for consideration*, then the investor can be left with the false impression that they can be relegated to a lateral investment move (and maybe further additional capital outlay) via exchanging the currently owned property for another physical "like-kind" property. Thus, the investor becomes at risk of wrongfully concluding that their only effective option is to "trade one problem for another." Conversely, DSTs can provide the investor with an option that can materially change their current investment situation, while doing so in a tax-neutral manner.

Those investors who entirely disregard the §1031 option run the risk of not only having their transaction be subject to federal and state taxes for capital gains but also two additional taxes: the *depreciation recapture tax*<sup>10</sup> (DRT) and the *net investment income tax* (NIIT) of the *Affordable Care Act* (ACA).<sup>11</sup> Consequently, it is not uncommon for an investor to be forced to cede the majority of their sales proceeds to paying various tax liabilities if a transaction is not properly structured to incorporate the tax benefits of §1031.

DRT is perhaps the most often overlooked and financially

significant component in the sale of real estate. Real estate investors typically depreciate the structure (but not the land) of rental income-producing property over a 27.5-year or 39-year schedule.<sup>12 13</sup> When the real property is sold, the IRS "recaptures" that depreciated amount via a flat 25% tax rate.

A lesser-known but increasingly relevant component of the overall tax burden is the 3.8% NIIT imposed by the ACA. This surtax applies to net investment income, including capital gains, for taxpayers whose modified adjusted gross income (MAGI) exceeds certain thresholds: \$250,000 for married couples filing jointly and \$200,000 for single filers. The 3.8% tax is applied to the lesser of the taxpayer's net investment income or the amount by which their MAGI exceeds the threshold.<sup>14 15</sup>

Suppose a married couple filing jointly has \$450,000 in MAGI and \$700,000 in capital gains from selling three rental properties. Since their MAGI exceeds \$250,000 by \$200,000 (\$450,000-\$250,000), and their net investment income from the sale of the houses is \$700,000, the 3.8% tax is assessed against the lower value (\$200,000). This NIIT causes an additional \$7,600 in federal tax liability to be incurred by the couple.

Using a DST via a §1031 exchange can defer not only federal and state capital gains taxes but also DRT and NIIT. Moreover, the investor can keep deferring this total tax liability into future DSTs (or return to direct ownership) until they die. At death, the investor's beneficiary is still entitled to receive a step-up in the cost basis of the investment, thereby significantly mitigating (if not entirely eliminating) this overall deferred

tax liability while still permitting the investor to enjoy the tax benefits of a real estate investment during their lifetime.

#### *Additional Advantages of Using DSTs in §1031 Exchanges*

For real estate investors desiring to transition away from active management, better diversify their real estate holdings or streamline their estate and tax planning, DSTs can offer unique strategic advantages over the options typically used for real property replacement. DSTs offer the following potential advantages.

**Access to institutional-quality real estate.** The multitrillion-dollar U.S. commercial property market may be a challenge to navigate for individual investors. Partnering with a respected DST sponsor with local market knowledge, who has access to institutional-quality properties coupled with expertise in management and financing, can help real estate investors expand their options when looking for replacement property. Using this strategy, an investor could potentially exchange their apartment complex interest into a DST that owns a \$70 million Amazon

distribution center. On their own, the investor would likely never be able to afford or manage such an asset.

**Diversification.** Financial advisors typically advocate that their clients obtain exposure to various asset classes to reduce overall portfolio risk. DSTs can aid in accomplishing the diversification and risk management objectives by exchanging one particular type of real property for several different types of real estate classifications. DSTs usually have flexible minimum investment amounts, enabling investors to exchange into multiple offerings. DST investments can offer multiple property portfolios across a variety of property types (such as commercial, industrial, multifamily, etc.) as well as broad geographic locations. For example, a real estate investor could exchange their eight rental properties (all held in Tulsa), classified as residential real property, for a DST that holds real property assets in industrial (Garland, Texas), commercial (Miami, Florida) and residential (Nashville, Tennessee), thereby accessing multiple sectors and in different geographic locations.

**Nonrecourse debt.**<sup>16</sup> When an individual owns a building, they are responsible for repayment of debt if a default occurs. DSTs, however, typically use nonrecourse financing. The sponsor of the program (*i.e.*, trustee) takes on the liability and is responsible for any debt repayment on the property, and while there is always risk involved with owning real estate, nonrecourse financing limits the liability for DST investors.<sup>17 18 19</sup> For investors approaching retirement who are looking to sell property to simplify their lives, a DST also helps solve the dilemma of trying to secure a mortgage on a replacement property at a time when the investor's earned income may become reduced (due to retirement), which might make qualifying to obtain future financing more of a challenge.

**Simplified tax reporting (grantor letter).** Every tax attorney and CPA dreads the Schedule K-1 form. Not only do they tend to be issued late in the tax season, but they're very complex and require significant skill and time to process. Most real estate holdings, including securitized real estate, cannot avoid K-1 reporting. However, DSTs can bypass Schedule K-1 and issue a *grantor trust letter* (GTL) that exhibits the DSTs' allocable income and expenses. The GTL streamlines the tax filing process as compared to the K-1 form.

**Closing efficiency.** Investor and DST sponsor transaction costs may be lower due to less lender paperwork. In addition, the DST sponsor arranges financing and manages all due diligence efforts. Often, in a §1031 exchange, when a lender is involved, the lender requires a *special purpose entity*



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(SPE) to isolate financial risk on the specific real property. Not only does SPE creation add more time and start eating away at the 180-day rule, but the creation tends to generate more expenses, such as legal fees, for the investor.

**Relief from underperforming real estate.** After factoring in the true costs of real estate ownership, many investors find they own property that provides little or no *net* income, but they are still hesitant to sell and be forced to recognize capital gains taxes along with DRT and NIIT. A §1031 exchange using a DST may provide a solution to increase cash flow while deferring any taxable event by replacing the property that is not generating sufficient cash flow with a DST designed to do so.

**Estate planning.** Some investors prefer a role as an active real estate owner, while their heirs may wish to be passive owners. A DST can be a powerful estate planning tool *since DST interests can be divided amongst beneficiaries*, leaving each to decide what to do with their own portion, while the basis of the property steps up to fair market value (FMV) upon the original owner's death.<sup>20</sup> This strategy is very effective for many owners of family farms. Family farm owners are often asset rich and cash poor; they understand the tax liability in selling the farm, and often, they have children who either do not want to take over the farm or cannot get the financing to purchase the farm from the parent that would enable the parent to retire. Not only does the §1031-to-DST strategy solve the exit and retirement problem, but it can also solve the estate distribution problem, as well.

**Return to active management.** If the investor longs for the days of “tenants, toilets and trash” and wishes to return to actively managing investment real estate, the investor always retains that option. Once the DST liquidates, they can simply use the standard §1031 exchange via like-kind property swap and exit out of the passive management scenario (without incurring capital gain or triggering NIIT or DRT) and instruct the QI to acquire a directly owned real estate interest of their choosing.

**Eminent domain, destroyed property and §1033 exchanges.** Investment properties that have been subject to eminent domain or destruction (fire, flood, etc.) may be eligible for a §1033 exchange. A §1033 exchange applies when a property is lost through casualty, theft or condemnation and incurs capital gains from the proceeds received to pay for the loss.<sup>21</sup> As in §1031 exchanges, a DST may be a replacement solution for these types of exchanges, too.<sup>22</sup> Similar to a §1031 exchange, if reinvested proceeds meet the requirements for the exchange, then capital gains may be deferred. However, unlike §1031, a §1033 exchange can be utilized by the investor even if the event took place in the past two or three years and even if the investor already took receipt of the proceeds.

#### *Disadvantages of Using DSTs in §1031 Exchanges*

While the advantages of DSTs are compelling, there are several significant disadvantages that make the §1031-to-DST exchange an inappropriate investment for many investors. These disadvantages include, but are not limited to, the following.

**Illiquidity.** Individuals entering the DST need to be fully aware that their beneficial ownership interests are completely illiquid for a period of time. Once the investment is made, the principal cannot generally be returned to the investor until the DST initiates and completes a liquidity event.

**Complete absence of public secondary markets for DST interests.** Since DST shares are illiquid, a public secondary market does not exist for investors (or others) to buy and sell their shares. However, there is a silver lining associated with this aspect: Since there is no public secondary market, the DST shares are marginally correlated to equity markets. Thus, their value tends to remain constant while traditional shares in equities see greater volatility as they are traded. Investors holding securitized real estate, such as a DST, generally must demonstrate that they have a low need for liquidity. Unfortunately, circumstances sometimes arise that change that dynamic, and when they do, investors in DSTs and other illiquid assets will receive unsolicited, deeply discounted third-party offers for their interests.

**Long-term time horizons and holding periods.** Typically, DSTs tend to exist between five and seven years before the sponsor will begin to consider initiating any type of liquidation process. During that time, if the DST is successful, it will pay (generally on a monthly basis) its beneficial owners a consistent distribution of the income derived from the underlying property. So an investment property holder using the §1031-to-DST strategy is at the mercy of the DST sponsor as to when they can exit the investment.

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## The §1031-to-DST exchange strategy is not appropriate for all real estate investment holders.

Conversely, if the investor holds on to their physical property, the investor retains the freedom to sell it at any time they deem beneficial.

**Complete lack of investor control.** As stated in the previous example, the investor loses decision control when entering the DST. The decision of when to sell the DST is determined by the sponsor. Unlike traditional stocks, there are no voting rights associated with an investor's beneficial ownership interest. When a DST is sold, the investor can roll over sale proceeds into another DST (*e.g.*, keep kicking the proverbial tax can down the road until death when beneficiaries can receive a step-up in cost basis), exchange the sales proceeds into a new directly held property or cash out and pay taxes.

**Fees and costs.** DST investments tend to be more expensive than other traditional investments. They also incur relatively high management fees (to pay for the professional team operating it), which eat into the investor's yield, unless significant tax savings from deferral can be obtained.

**Inflexibility of structure.** As previously mentioned, DSTs are prohibited from refinancing, making capital improvements or amending/altering the lease terms. Properties held in a DST could fall into dereliction if not

properly managed or if minor repairs are futile. Thus, it is imperative to evaluate the operational results and reputation of each DST sponsor to mitigate this risk.

**General real estate risks.** Just as in holding any physical real property, DST beneficial owners assume the same general and market-related risks of changes in cap rates, variations in occupancy, loss of tenants, loss of principal, rising interest rates, limited liquidity and inflation.

**Accredited investor status.** Like most private placement and securitized real estate investments of an illiquid nature, DSTs can only accept *accredited investors* as defined by the Securities and Exchange Commission (SEC).<sup>23</sup> To meet the definition, an investor must have a net worth (excluding the primary residence and personal property) that is \$1 million or more (trusts not formed for the specific purpose of acquiring the securities being offered must have total assets greater than \$5 million, but this high threshold can be waived for grantor trusts where *each* trustee meets the individual criteria for being an accredited investor). If the investor fails that net worth test, then the investor can qualify by providing the past two years of tax returns showing at least \$200,000 of individual income or \$300,000 in joint spousal income. Many

investors who possess lower-valued real property, such as rental houses for college students, might find the accredited investor status requirement barring their use of a DST.

**Tax law changes.** While the §1031 exchange has existed since 1921,<sup>24</sup> it tends to be a candidate for elimination (or is often used as a negotiation tool) during tax policy discussions on Capitol Hill. Even though it is unlikely to be eliminated, it is not immune to substantial changes, such as when the sale of personal property became ineligible for §1031 exchange benefits, as occurred in 2017.<sup>25</sup> The most recent major legislation (the One, Big, Beautiful, Bill Act<sup>26</sup> (OBBBA)) resulted in no changes to §1031, DSTs or the like-kind definition. Further, the OBBBA placed no new limitations, caps or phaseouts on §1031 transactions.<sup>27</sup> Again, while the sun still shines on §1031 exchanges, new legislation can always bring about a sunset.

*One Last §1031 Wrinkle –  
§721 UPREIT Exchange –  
You Need to Know*

The intersection of DST investments, IRC §1031 like-kind exchanges and so-called "UPREIT" transactions presents one of the more sophisticated and consequential tax planning crossroads in modern real estate

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practice. The ultimate moment of decision arrives when DST sponsors offer investors the opportunity to convert their fractional real estate beneficial interests into operating partnership units (OP units) through a §721 contribution to a real estate investment trust's (REIT) umbrella partnership.<sup>28 29</sup> The choice to accept such units carries significant implications for future tax deferral strategies, including the ability – or inability – to execute subsequent §1031 exchanges.

The §721 UPREIT process is a special issue requiring extensive exploration that may be covered in a future article. What attorneys, CPAs and other advisors need to know about this avenue is that while there is a proper time and place for the §721 UPREIT, when their client enters the UPREIT, they are now in a §1031 dead end where that client can *no longer conduct a subsequent §1031 exchange using those particular proceeds*. This distinction creates what tax practitioners often describe as a “*one-way election*.”

Further, when an investor selects the UPREIT option, the OP units become *commingled with other REIT properties in the sponsor's portfolio*. While that can positively improve the investor's diversification, the investor is now forced to invest in other properties they did not select, while also having no ability to decide whether future properties being added to the REIT portfolio are desirable for their situation.

In addition, when the investor converts their DST beneficial ownership interests to OP units, that conversion is *not* a taxable event. However, when the OP units are sold by the REIT at its liquidation event or when the investor decides to liquidate a portion of their REIT

interest, an unavoidable taxable event occurs: The investor *must* now recognize tax liability on the heretofore deferred capital gains, DRT and NIIT.

One of the advantages that's often expressed when advising a client to accept the §721 UPREIT option is the limited liquidity feature of the REIT in comparison to the essentially nonexistent liquidity aspect inherent in DSTs. Like DSTs, REITs generally are not publicly traded, so they do not offer a secondary market sale option. Instead, the REIT sponsor tends to offer a share repurchase program (SRP) where the sponsor offers shareholders a stated share price for a limited number of shares to be redeemed. However, even with REITs that market this SRP feature, this particular liquidity provision is almost always limited and never guaranteed (and it is not uncommon for the REIT sponsor to suspend or terminate the SRP).

Again, a full discussion of the tax and transactional consequences of IRC §721 is beyond the scope of this article. The aim here is only to caution the reader that converting DST interests into OP units effectively closes the door to conducting future §1031 exchanges for that real estate asset. That does not mean such transactions should be dismissed out of hand. For some investors, the opportunity to more broadly diversify their holdings, gain some measure of liquidity and shift the management of their real estate assets to professional institutions can outweigh the disadvantages. These benefits deserve deeper study than space here allows.

## CONCLUSION

The §1031-to-DST exchange strategy is not appropriate for all real estate investment holders. However, when properly structured, the DST option provides significant tax and utility advantages for investors and retiring business owners to consider. It can enable such people to exit the active management duties (and accompanying liabilities) intrinsically attached to holding physical real property, while also providing the benefit of a consistent income stream that is marginally correlated to the performance of equity markets.

Although gaining in popularity, this viable strategy continues to be significantly underutilized today due to a lack of option awareness by attorneys, CPAs and other financial professionals. Thus, acquiring a competent understanding of the strategy's availability, along with its advantages and drawbacks, will empower attorneys to better advance their clients' interests in securing appropriate tax deferrals, improving asset diversification and accomplishing valuable estate planning objectives.

*Authors' Note: This article is neither an offer to sell nor a solicitation of an offer to buy any security that can only be made by prospectus. Investing in real estate and 1031 exchange replacement properties may not be in the best interest of all investors and may involve significant risks. Investors should understand all fees associated with a particular investment and how those fees could affect overall performance. Neither Diversify, DFPG or its representatives provide tax or legal advice, as such advice can only be provided by a qualified tax or legal professional, whom all investors should consult prior to making any investment decision.*

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## ENDNOTES

1. J. Max Nowakowski, "The Basics of a 1031 Like-Kind Exchange," 95 *OBJ* 42 (June 2024).
2. Rev. Rul. 2004-86, 2004-2 C.B. 191.
3. J. Max Nowakowski, "The Basics of a 1031 Like-Kind Exchange," 95 *OBJ* 42 (June 2024).
4. I.R.C. §1001(a) (2025).
5. Treas. Reg. §1.1031(k)-1(g)(4)(i) (as amended in 1991).

6. Del. Code Ann. tit. 12, §3801 *et seq.* (2023).
7. Rev. Rul. 2004-86, 2004-2 C.B. 191.
- "Holdings: (1) The Delaware Statutory Trust is an investment trust, under §301.7701-4(c), that will be classified as a trust for federal tax purposes. (2) A taxpayer may exchange real property for an interest in the Delaware Statutory Trust without recognition of gain or loss under §1031, if the other requirements of §1031 are satisfied."
8. *Id.* "interests in the trust may be qualifying property in a tax-deferred, like-kind exchange if the other requirements for such treatment are satisfied."
9. *Id.* Except in the event of an original tenant bankruptcy or insolvency.
10. 26 U.S.C. §1250(a); *IRS Pub. 544, Sales and Other Dispositions of Assets* (2023).
11. 26 U.S.C. §1411 (2025).
12. *IRS Publication 527, Residential Rental Property §2* (2024).
13. *IRS Publication 946, How to Depreciate Property § "Recovery Periods Under MACRS"* (2024).
14. Net Investment Income Tax, Topic No. 559, Internal Revenue Service; Instructions for Form 8960, 2024.
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19. 26 C.F.R. §1.465-27 (qualified nonrecourse financing).
20. I.R.C. §1014(a) (2025).
21. I.R.C. §1033 (2025).
22. Private letter ruling (PLR) 200644019 (Nov. 3, 2006). Although not precedent, this PLR allowed a taxpayer to use DST interests as replacement property in a §1033 exchange after a condemnation.
23. 17 C.F.R. §230.501(a) (2025).
24. Revenue Act of 1921, ch. 136, §202(c), 42 Stat. 227, 230 (1921).
25. Tax Cuts and Jobs Act, Pub. L. No. 115-97, §13303, 131 Stat. 2054, 2124 (2017).
26. Public Law 119-21, *An Act to provide for reconciliation pursuant to title II of H. Con. Res. 14*, 139 Stat. 72 (July 4, 2025).
27. Evan Liddiard, "'Big Beautiful' Tax Bill Now Law: In-Depth Analysis," Nat'l Ass'n of REALTORS, (July 14, 2025), Big Beautiful Tax Bill Now Law: In-Depth Analysis, NAR, <https://bit.ly/47XjOwQ>.
28. 26 U.S.C. §721(a): "No gain or loss shall be recognized to a partnership or to any of its partners in the case of a contribution of property to the partnership in exchange for an interest in the partnership."
29. Treas. Reg. §1.721-1(a): confirms that the contributor receives a *partnership interest* in exchange for the contributed property.



# OBA CRIMINAL LAW SECTION PROFESSIONAL ADVOCATE OF THE YEAR AWARDS

The Criminal Law Section seeks nominations for its prestigious "**Professional Advocate of the Year**" awards. These awards will be presented to the Prosecutor and the Defense Attorney who best exemplify the criteria listed below. Nominations may be made by any member of the bar, *even if you are not a member of the Criminal Law Section of the OBA*. Prosecutors nominate Defense Attorneys and Defense Attorneys nominate Prosecutors.

**Defense Attorney – Professional Advocate of the Year:** The recipient must be an Oklahoma attorney who practices criminal defense (federal, state, or tribal) in Oklahoma and is recognized as an ethical and professional advocate who defends and protects the constitutional rights of his/her individual client. The recipient should exhibit superior advocacy skills before the court either at the trial or appellate level and consistently show professionalism, courtesy, and respect to opposing counsel in the spirit of the adversarial system.

**Prosecutor – Professional Advocate of the Year:** The recipient must be an Oklahoma attorney who represents the government in criminal prosecutions (federal, state, or tribal) in Oklahoma and is recognized as an ethical and professional prosecutor who exercises prosecutorial discretion in an equitable manner towards the community as a whole. The recipient should exhibit superior advocacy skills before the court either at the trial or appellate level and consistently show professionalism, courtesy, and respect to opposing counsel in the spirit of the adversarial system.

## Professional Judicial Award

Defense attorneys, prosecutors, and judges may also submit nominations for the **Honorable Donald L. Deason Judicial Award** to any federal, state, or tribal court judge; any appellate court judge in Oklahoma including any federal district court judge or Tenth Circuit judge, who is known for character, dedication, and professional excellence.

## Submission Guidelines:

- Defense attorneys nominating the **Prosecutor Professional Advocate of the Year Award** should send nominations to Mike Wilds at wilds@nsuok.edu.
- Prosecutors nominating the **Defense Professional Advocate of the Year Award** should send nominations to Trent Baggett at Slamminsammy@cox.net.
- Prosecutors, defense attorneys and judges may send nominations for the **Honorable Donald L. Deason Judicial Award** to either Trent Baggett or Mike Wilds.

Be sure to support any nomination with a short letter that includes any anecdotes or individual achievements that serve to substantiate the nomination. **Submissions must be received by June 15th, 2026. Recipients will be recognized at the Annual Forensics Academy Seminar, scheduled for Friday, Aug. 7, 2026, at the University of Central Oklahoma. Lunch is included with the Seminar.**

# Event Contracts and the 2026 Wagering Loss Limitation: A Tax and Federalism Note for Oklahoma Practitioners

By Jay P. Eischen

**I**N 2026, SOME GAMBLERS MAY FIND THEMSELVES OWING FEDERAL INCOME TAX on a number that feels wrong. The reason is a small numeric change: For taxable years beginning after Dec. 31, 2025, amended Internal Revenue Code (IRC) §165(d) no longer allows gambling losses to offset gambling winnings one-to-one. Rather, the code will now permit a deduction for only 90% of aggregate wagering losses (including certain wagering-related expenses), even though losses remain deductible only up to wagering gains.<sup>1</sup> Thus, for high-volume bettors, the statute can now decouple taxable results from economic results.

That change arrives as the public is being offered new ways to take positions on uncertain outcomes without placing a traditional “bet.” So-called “event contracts” and “prediction markets” allow users to buy and sell contracts that pay out based on sporting events, election outcomes, awards shows and other contingent events. The leading domestic exchange-listed examples are offered through exchanges regulated by the Commodity Futures Trading Commission (CFTC), which matters because federal law both authorizes and limits those listings.

What follows is a practical map for Oklahoma lawyers who may

encounter the new §165(d) limitation and event contracts. Part I explains the 2026 change to §165(d). Part II defines event contracts and prediction markets and briefly summarizes their regulatory environment. Part III then examines two interesting and undecided legal questions in this space: whether these contracts can operate as a *de facto* end run around state gambling law through federal preemption and whether their federal tax treatment will track wagering rules or a derivatives regime after Congress has made high-volume betting materially more expensive on an after-tax basis.

## PART I: THE AMENDMENT TO §165(D)

### *Baseline Rule and the TCJA Expansion*

Section 165(d) has long limited deductions for “losses from wagering transactions” to “the extent of the gains from such transactions.”<sup>2</sup> For most individuals, the practical effect is familiar: Gambling winnings are included in gross income, and gambling losses are deductible only up to winnings, typically as an itemized deduction.<sup>3</sup>

Congress complicated the picture in 2017 through the Tax Cuts and Jobs Act (TCJA). For taxable years beginning after Dec. 31, 2017, Congress provided

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that “losses from wagering transactions” include “any deduction otherwise allowable under this chapter incurred in carrying on any wagering transaction.”<sup>4</sup> That addition pulled certain expenses – travel, subscriptions, data and similar items – into the umbrella of §165(d), a significant change for taxpayers attempting to treat gambling as a trade or business.<sup>5</sup>

The TCJA version of this rule was scheduled to sunset after 2025. Then, along came Public Law 119-21, which provides the current incarnation of §165(d).<sup>6</sup> For taxable years beginning after Dec. 31, 2025, amended §165(d) effectively reduces the maximum deduction for aggregate wagering losses to 90% of those losses, while remaining subject to the winnings ceiling. The 90% limitation matters only when the winnings ceiling is not already the binding constraint; therefore, it is most consequential for bettors who are net winners or near break-even.<sup>7</sup>

Two points in this simple change are easy to miss. First, Congress

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kept the TCJA concept that “losses” for §165(d) purposes include certain wagering-related expenses; the 90% cap now applies to that expanded base. Second, the cap still operates by year-end aggregation. It is not computed per wager, nor is it limited to a subset of wagers.

#### *The Churn Problem: An Example*

Under amended §165(d), even a net loser may show gambling income, and a net winner may see their expected gambling income overstated. The impact of the new law is most easily reflected, however, by a break-even bettor with significant gross volume.

Consider a taxpayer with \$1 million in gambling winnings and \$1 million in gambling losses for the year. Under prior law, assuming the taxpayer could itemize and substantiate losses, the taxpayer would report \$1 million of gambling income and deduct \$1 million of losses, producing zero net gambling income. Under amended §165(d), the deductible loss amount is limited to 90% of losses (\$900,000) (ignoring wagering-related expenses for simplicity) and limited to winnings. The winnings ceiling does not bind here, so the deduction becomes \$900,000. The taxpayer reports \$1 million of income and deducts \$900,000, producing \$1 million of taxable income despite the breakeven economic result.

#### *Limits on the Amendment’s Reach*

While the stylized example above may make §165(d) appear unduly burdensome, some practical qualifiers temper the reach of the amendment.

First, many casual gamblers receive no federal tax benefit from wagering losses under any version of §165(d) because they take the standard deduction rather

than itemizing.<sup>8</sup> For those taxpayers, gambling winnings remain taxable, and the loss limitation is largely irrelevant.

Second, the amendment does not guarantee that a losing gambler owes tax on phantom income. A taxpayer whose losses exceed gains will rarely have taxable gambling income after applying the §165(d) ceiling, even after the 90% amendment. The more common phantom income case is still rather rare: a high-volume bettor who is flat or slightly positive but whose gross wins and losses are enormous.

Third, Oklahoma practitioners should expect the change to be treated primarily as a *federal* income tax problem. Oklahoma starts with federal adjusted gross income (AGI), not federal taxable income, and for many recreational bettors, the wagering loss limitation operates as an itemized deduction below the AGI line.<sup>9</sup> In addition, Oklahoma caps most itemized deductions (excluding charitable contributions and medical expenses) at \$17,000, so high-volume bettors whose federal gambling-loss deductions would be very large frequently hit the Oklahoma deduction cap regardless.<sup>10</sup>

There is a final limitation on the reach of the amendment, inherent in the nature of tax increases: They are (dis)incentives that drive taxpayers to seek an avoidance mechanism. If wagering has now become more expensive, the taxpayer’s natural next question is whether some products are not “wagering” at all. As more fully described in Part II, some bettors believe they have found their avoidance mechanism in event contracts and prediction markets.

## **PART II: EVENT CONTRACTS AND PREDICTION MARKETS**

### *What an Event Contract Is (and Why It Looks Like a Wager)*

An event contract is a derivative whose payoff depends on an event, contingency or value. Generally, they are framed as a binary proposition: A contract might pay \$1 if Team A wins a game and \$0 if it does not. Traders buy and sell “yes” and “no” positions at prices between \$0 and \$1, and the price reflects a market-implied probability of the event’s occurrence (subject to fees and other frictions).<sup>11</sup>

From the user’s perspective, an event contract can feel like sports



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betting or other forms of quasi-gambling. From the regulator's perspective, these products are analyzed through the Commodity Exchange Act (CEA) and CFTC rules governing futures, options, swaps and related derivatives.<sup>12</sup>

*What a Prediction Market Is  
(and What the CFTC Has To  
Do With Them)*

In casual discussion, "prediction market" can describe (at least) two different things. First are CFTC-regulated entities – designated contract markets (DCMs) with related clearing infrastructure – that may be colloquially known as prediction markets. Second are platforms that have operated without such registration (often offshore), sometimes offering event-based binary options to U.S. users; these, too, are often called prediction markets.<sup>13</sup>

Despite the inclusiveness of the term "prediction market," the distinction matters. A DCM can list products through a statutory self-certification process, subject to CFTC review and enforcement, and it can credibly assert that the CEA supplies a federal regulatory home for the contract. Unregistered platforms do not share these characteristics; the CFTC has used enforcement actions to police U.S.-accessible event-based products offered outside the exchange framework.<sup>14</sup>

Self-certification is also why legal disputes over event contracts move fast. A DCM may either seek commission approval of a new contract or submit a written self-certification that the contract complies with the CEA and CFTC regulations. Because the commission only needs to receive a self-certified submission one business day before listing, these

products can reach the market quickly. That timing helps explain why the disputes so often arrive as emergency injunction fights: States move quickly to stop what they view as unlicensed gambling, and exchanges respond that federal law controls.<sup>15</sup>

*The CEA's 'Special Rule'  
and the CFTC's Rulemaking  
(and Withdrawal)*

A quick look at current offerings can make event contracts seem limited only by the platforms' imagination. Kalshi – among the most visible CFTC-regulated prediction markets – offers markets across politics, sports, culture, crypto and other current events.<sup>16</sup>

There are ostensibly federal limits to these offerings, however, as the CEA contains a special rule for event contracts. In broad strokes, the statute authorizes the CFTC to review and prohibit certain event contracts that implicate specified categories (including "gaming") if they are contrary to the public interest. The CFTC has implemented the special rule by regulation (17 C.F.R. §40.11), but the boundary between "permissible event derivative" and "impermissible gaming contract" remains ambiguous.<sup>17</sup>

For example, a trader can take a position on whether the Oklahoma City Thunder will win a particular game. Within the federal exchange framework, that transaction is presented as trading a listed derivative contract rather than placing a traditional sportsbook wager. Many state regulators disagree with that framing, which is precisely why the federalism dispute matters.

In an effort to provide greater certainty, in May 2024, the CFTC issued a notice of proposed

rulemaking aimed at further specifying what types of event contracts fall within the "gaming" prohibition, including a proposed determination that political contests are gaming.<sup>18</sup> On Feb. 4, 2026, the commission formally withdrew that proposal and, the same day, announced the withdrawal of staff letter No. 25-36, a 2025 staff advisory concerning sports-related event contracts.<sup>19</sup> Less than two weeks later, the commission filed an amicus brief in the 9th Circuit, arguing that event contracts traded on CFTC-regulated markets fall within the agency's exclusive jurisdiction and that state gambling regulation is preempted as applied to those markets.<sup>20</sup> The immediate result is continued uncertainty: The proposed categorical rule is gone, while the commission is now pressing a broad federal jurisdiction position in ongoing litigation.

**PART III: TAX  
CHARACTERIZATION  
AND FEDERALISM**

Part II ends where many practitioners will likely end up: waiting on the courts. The cases have moved quickly, but they have not produced a single, reliable answer.

*Litigation Snapshot: Political  
Contracts and Sports Contracts*

Event contracts on political outcomes – in particular, the 2024 federal election season – are where the modern conflict first became concrete. In September 2023, the CFTC disapproved KalshiEX LLC's (now Kalshi) congressional control contracts (contracts on which political party would have a majority). Kalshi sued. In September 2024, the U.S. District Court for the District of Columbia vacated the disapproval order

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For now, the safer practitioner view is simple: Event contracts are a product category with open tax-characterization questions, not a settled tax strategy.

and enjoined the commission from enforcing it. The D.C. Circuit denied a stay, and in May 2025, the commission voluntarily dismissed the appeal.<sup>21</sup>

After the 2024 election season, sports contracts became the next battleground. On Jan. 24, 2025, Kalshi self-certified sports event contracts, and several states quickly responded with cease and desist letters and related enforcement threats. The early rulings have split: New Jersey granted preliminary relief, Maryland refused it, and Nevada later dissolved the interim relief it had previously entered. The takeaway is narrow but important: The preemption issue is live, fact-sensitive and unsettled.<sup>22</sup>

*Tax Characterization:  
No Easy Workaround*

Because amended §165(d) now disallows part of aggregate wagering losses for some high-volume bettors, the natural question is whether event contracts can avoid the wagering loss limitation. That instinct is understandable. However, the tax answer does not turn on branding but, rather, the instrument, the trading

framework and the code provisions that actually apply.

Several paths are plausible. If the contracts are treated as wagers, §165(d) remains the problem. If they fall within a derivatives regime, such as Code §1256, timing and character may change materially, but so may loss limitations and mark-to-market consequences. If they are treated as capital positions outside Code §1256, ordinary capital gain and capital loss rules come into play. Listing on a regulated exchange may matter, but it does not, by itself, answer the tax question.

If the contracts are treated as wagering transactions, the taxpayer is back in familiar §165(d) territory, including the new 90% limitation. In that world, event contracts are simply a different wrapper for the same deduction problem.<sup>23</sup>

If a contract actually qualifies for §1256, year-end mark-to-market and 60-40 capital treatment can change the result materially. That may help some clients and hurt others, as §1256 brings its own constraints.<sup>24</sup> It remains a capital regime, and special loss rules and carryback limits can matter just as much as rates.<sup>25</sup>

If the contract is a capital asset outside §1256, the usual capital gain and capital loss rules apply. That can be better or worse depending on the client's other capital positions and ability to use losses.<sup>26</sup>

The reporting mechanics may matter as much as the label. Wagering often produces gross income with any loss offset constrained by §165(d), while capital and derivatives regimes more often compute gain or loss within their own buckets. That can affect AGI and other limitation questions even when the economics look similar.

For now, the safer practitioner view is simple: Event contracts are a product category with open tax-characterization questions, not a settled tax strategy.

*Federalism: Preemption in Brief*

Even if the tax result was clear, the legal-access question remains: Can a client lawfully trade sports event contracts in a state that treats sports wagering as illegal? The exchange-side argument relies on the CEA's exclusive jurisdiction clause and the contention that state gambling laws are preempted as applied to a CFTC-listed contract. The state-side response is that these contracts function as sports wagers within the state's traditional police power and that the CEA's special rule for event contracts (including "gaming") signals that Congress did not intend blanket displacement of state gaming law.<sup>27</sup>

Until appellate courts or the CFTC provide clearer boundaries, Oklahoma practitioners should treat preemption as a still-contentious theory. Clients who want to trade these products should be advised that 1) enforcement posture varies by state, 2) litigation outcomes

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have been mixed and 3) federal regulation does not make state law irrelevant.

## CONCLUSION

Congress changed the after-tax economics of high-volume betting with one small amendment to §165(d). For some bettors, the new 90% limitation can create taxable income that exceeds economic profit. Event contracts complicate the picture, but they do not yet supply a settled answer on either tax characterization or preemption. Until the tax characterization and preemption questions are shown to be less volatile, practitioners and clients alike should treat event contracts as an asset class worth watching – but perhaps from a distance.

## ABOUT THE AUTHOR



Jay P. Eischen is a 2022 graduate of OSU and a 2025 graduate of Vanderbilt Law School.

Mr. Eischen founded Eischen Law Firm PLLC in 2025, where he practices in Fairview, principally in the areas of real property and estate planning.

## ENDNOTES

1. Pub. L. No. 119-21, §70114, 139 Stat. 72, 166-67 (July 4, 2025) (amending I.R.C. §165(d)) (effective for taxable years beginning after Dec. 31, 2025).
2. I.R.C. §165(d) (2024).
3. I.R.C. §§61(a), 63(d), 165(d) (2024).
4. Tax Cuts and Jobs Act, Pub. L. No. 115-97, §11050, 131 Stat. 2054, 2088-89 (2017); see also I.R.C. §165(d) (2024).
5. Tax Cuts and Jobs Act, Pub. L. No. 115-97, §11050, 131 Stat. 2054, 2088-89 (2017) (adding flush language to I.R.C. §165(d) for taxable years beginning after Dec. 31, 2017).
6. Pub. L. No. 115-97, §11050, 131 Stat. at 2089 (sunset provision); Pub. L. No. 119-21, §70114, 139 Stat. 72, 166-67 (2025) (extending and modifying limitation on wagering losses).
7. Pub. L. No. 119-21, §70114, 139 Stat. 72, 166-67 (2025) (amending I.R.C. §165(d) for taxable years beginning after Dec. 31, 2025).

8. I.R.C. §§63(c), (d), 165(d) (2024); I.R.S., Topic No. 419, Gambling Income and Losses (updated Oct. 3, 2025); I.R.S., 2025 Instructions for Schedule A (Form 1040), line 16 (2026).
9. Okla. Stat. tit. 68, §2353 (2025) (Oklahoma adjusted gross income); see also I.R.C. §63(d) (2024) (itemized deductions).
10. Okla. Stat. tit. 68, §2358(E)(3)(b) (2025).
11. Event Contracts, 89 Fed. Reg. 48968, 48970 (June 10, 2024) (describing event contracts as derivative contracts, typically with a binary payoff structure); *KalshiEX LLC v. Flaherty*, No. 25-cv-02152-ESK-MJS, 2025 WL 1218313, at \*1 (D.N.J. April 28, 2025) (describing binary sports-event contracts).
12. 7 U.S.C. §§1a(19)(iv), 1a(47)(A)(ii), 2(a)(1)(A), 7a-2(c)(5)(C) (2022); Event Contracts, 89 Fed. Reg. 48968, 48968-70 (June 10, 2024).
13. Event Contracts, 89 Fed. Reg. 48968, 48969-70 (June 10, 2024) (discussing event contracts listed by CFTC-registered exchanges); *In re Blockratize, Inc. d/b/a Polymarket.com*, CFTC Docket No. 22-09, Order, at 2-3 (Jan. 3, 2022); Commodity Futures Trading Comm'n, Press Release No. 8478-22, "CFTC Orders Polymarket to Pay \$1.4 Million for Offering Illegal Off-Exchange Event-Based Binary Options Contracts and to Wind Down Markets," (Jan. 3, 2022).
14. 7 U.S.C. §7a-2(c) (2022); 17 C.F.R. §§40.2, 40.3 (2025); *In re Blockratize Inc. d/b/a Polymarket.com*, CFTC Docket No. 22-09, Order, at 2-3 (Jan. 3, 2022).
15. 7 U.S.C. §7a-2(c) (2022); 17 C.F.R. §§40.2(a)(2), 40.11(c) (2025); Event Contracts, 89 Fed. Reg. 48968, 48972-73 (June 10, 2024).
16. Kalshi, Finding Markets, Help Center, <https://bit.ly/4c0JMqr> (last visited March 12).
17. 7 U.S.C. §7a-2(c)(5)(C) (2022); 17 C.F.R. §40.11 (2025).
18. Event Contracts, 89 Fed. Reg. 48968 (proposed June 10, 2024); Commodity Futures Trading Comm'n, Press Release No. 8907-24, "CFTC Issues Proposal on Event Contracts," (May 10, 2024).
19. Event Contracts; Withdrawal of Proposed Regulatory Action, 91 Fed. Reg. 5386, 5386-87 (Feb. 6, 2026); Commodity Futures Trading Comm'n, Press Release No. 9179-26, "CFTC Withdraws Event Contracts Rule Proposal and Staff Sports Event Contracts Advisory," (Feb. 4, 2026).
20. Commodity Futures Trading Comm'n, Press Release No. 9183-26, "CFTC Reaffirms Exclusive Jurisdiction over Prediction Markets in U.S. Circuit Court Filing," (Feb. 17, 2026); Amicus Brief of Commodity Futures Trading Commission, *N. Am. Derivatives Exch., Inc. v. State of Nevada*, No. 25-7187 (9th Cir. Feb. 17, 2026).
21. Commodity Futures Trading Comm'n, Press Release No. 8780-23, "CFTC Disapproves KalshiEX LLC's Congressional Control Contracts," (Sept. 22, 2023); *KalshiEX LLC v. Commodity Futures Trading Comm'n*, No. 23-cv-03257 (JMC), 2024 WL 4164694 (D.D.C. Sept. 12, 2024); *KalshiEX LLC v. Commodity Futures Trading Comm'n*, 119 F.4th 58 (D.C. Cir. 2024) (denying stay); *KalshiEX LLC v. Commodity Futures Trading Comm'n*, No. 24-5205, 2025 WL 1349979 (D.C. Cir. May 7, 2025) (granting unopposed motion for voluntary dismissal).
22. *KalshiEX LLC v. Flaherty*, No. 25-cv-02152-ESK-MJS, 2025 WL 1218313, at \*4-7 (D.N.J. April 28, 2025) (granting preliminary injunction); *KalshiEX LLC v. Martin*, No. 25-cv-1283-ABA, 2025 WL 2194908, at \*1, \*5-13 (D. Md. Aug. 1, 2025)

- (describing Jan. 24, 2025, self-certification and April 7, 2025, cease and desist letter; denying preliminary injunction); *KalshiEX LLC v. Hendrick*, No. 2:25-cv-00575-APG-BNW, 2025 WL 3286282 (D. Nev. Nov. 24, 2025) (dissolving preliminary injunction).
23. I.R.C. §165(d) (as amended by Pub. L. No. 119-21, §70114, 139 Stat. 72, 166-67 (2025)).
24. I.R.C. §1256(a), (b) (2024).
25. I.R.C. §§1211(b), 1212(b), 1212(c), 1256 (2024).
26. I.R.C. §§1211(b), 1212(b) (2024); cf. I.R.C. §165(d) (as amended).
27. 7 U.S.C. §2(a)(1)(A) (2022) (exclusive jurisdiction); 7 U.S.C. §7a-2(c)(5)(C) (2022) (special rule for event contracts); 17 C.F.R. §40.11 (2025).

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**&**  
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**JUNE 25 & 26, 2026**  
**RIVER SPIRIT HOTEL & CASINO**  
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**The River Spirit has room rates starting at \$119.00 for the CDI. This rate is good until June 4th. For room reservations, please call 1-888-748-3731 or visit the OCDLA website for the reservation link. If calling, reference the OCDLA.**

The OCDLA awards presentation & Annual Meeting will take place on Thursday evening of the Institute, along with dinner and a happy hour. Awards to be given are:

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# 2026 CRIMINAL DEFENSE INSTITUTE

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- **Lobbying for Change: The Journey to the Due Process Protection Act & OCDLA's Seat at the Table**  
*Seth Rott & Emily Virgin, MMR & OCDLA Legislative Policy Committee*
- **Beyond "Fake it Till You Make It": A Lawyer's Guide to True Confidence\***  
*John A. Banas, Ph.D., University of Oklahoma*
- **The Power of Stand Your Ground & How to Use It**  
*Dan Pond, Swain Law Group*
- **Get the Flock Outta Here: Challenging Flock Readers & Constitutional Implications**  
*Mike Katz-Lacabe, The Center for Human Rights & Privacy, San Francisco, CA*
- **When Miscarriage is a Crime: The Reliability of Viability**  
*Cathy Hammarsten & Vicki Werneke, OKC & Poonam Daryani, Pregnancy Justice*
- **Leveraging AI to Organize, Analyze & Present\***  
*Mario Merenden, VX Digital Defense*
- **Gavel to Gavel: From Statehouse to the Courthouse: A Legislative Conversation**

## OCDLA ANNUAL MEETING AND AWARDS DINNER

5:30 pm – Sponsored Happy Hour

7:00 pm – Annual Meeting & Awards Dinner

FRIDAY, JUNE 26, 2026

- **First, They Came for the Immigrants: A Primer for Protecting Immigrant Clients From the Ultimate Loss**  
*Amir Farzaneh & Katrina Legler, Farzaneh Law Firm*
- **Child Hearsay and Constitutional Challenges**  
*Zachary Ramsey, OIDS*
- **The Future of Competency Restoration: DMH's Plans to Implement and Comply with the Consent Decree with Q&A**  
*Dedra Hansboro, Oklahoma Dept. of Mental Health*

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- **Registration after June 21st** \_\_\_\_\_ \$ 325.00 (OCDLA Member)
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- **Printed Materials** \_\_\_\_\_ \$ 45.00     **Dinner Guest** \_\_\_\_\_ \$ 35.00

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## The OBA Awards Nomination Period Is Open

By *Stephen D. Beam*

**2026 IS A NOTABLE YEAR –** not only as we celebrate the 250th birthday of the United States but also as we recognize the 75th year since the inception of Law Day by the late Wewoka lawyer Hicks Epton and celebrate the 50th anniversary of the annual Ask A Lawyer event held in conjunction with Law Day in Oklahoma.

As you reflect on these events and their significance, I would also like to ask you to reflect on attorneys and law-related organizations making significant impacts – either for you personally or in their communities and across the state. Lawyers are special people – driven to enter the legal field by the desire to make a difference. And every day, Oklahoma attorneys are going out in their communities and making positive and noteworthy

contributions, never asking for thanks or recognition in return.

That's why the OBA Awards Committee does what we do. Every year, we solicit nominations from our members for OBA Awards so we can recognize these attorneys and organizations and their meaningful contributions. The OBA Awards Committee is now accepting nominations for the 2026 OBA Awards so we can, once again, have the chance to recognize those OBA members and law-related organizations demonstrating excellence, professionalism and courage within our profession.

The designated awards are listed on the next page. Anyone can submit a nomination, and anyone can be nominated. No specific form is required, and the nominations can be as short

as a one-page letter but cannot exceed five single-sided 8 ½ x 11 pages. You can email, fax or mail the nominations. The nomination process is very simple. It only takes a few minutes for you to fill out a nomination form for one of these awards. Visit [www.okbar.org](http://www.okbar.org) for detailed information.

At this year's Annual Meeting in November, we want to honor these attorneys and their notable achievements. Let them know their efforts have not gone unnoticed. Submit your nomination today!

### ABOUT THE AUTHOR

Stephen D. Beam is an attorney in private practice in Weatherford. He was OBA president in 2007 and currently serves as the OBA Awards Committee chairperson.

## NOMINATION RULES AND TIPS

The **deadline is 5 p.m. Tuesday, June 30**, but get your nomination in EARLY! Nominations, complete with all supporting material, **MUST** be received by the deadline. Submissions or supporting material received after the deadline will not be considered.

Length of nomination is a maximum of five 8 ½ x 11-inch, one-sided pages, including supporting materials and the form, if used. No exceptions.

Make sure the name of the person being nominated and the person (or organization) making the nomination is on the nomination.

If you think someone qualifies for awards in several categories, pick one award and only do one nomination. The OBA Awards Committee may consider the nominee for an award in a category other than one in which you nominate that person.

Submission options (pick one):

- 1) email: [awards@okbar.org](mailto:awards@okbar.org) (you will receive a confirmation reply);
- 2) fax: 405-416-7089;
- 3) mail: OBA Awards Committee, P.O. Box 53036, Oklahoma City, OK 73152.

Visit [www.okbar.org/awards](http://www.okbar.org/awards) for the nomination form if you want to use one (not required), history of previous winners and tips for writing nominations.

## AWARDS

**OUTSTANDING COUNTY BAR ASSOCIATION AWARD** – for meritorious efforts and activities

*2025 Winner: Tulsa County Bar Association*

**HICKS EPTON LAW DAY AWARD** – for individuals or organizations for noteworthy Law Day activities

*2025 Winner: Garfield County Bar Association*

**GOLDEN GAVEL AWARD** – for OBA committees and sections performing with a high degree of excellence

*2025 Winner: OBA Membership Engagement Committee*

**LIBERTY BELL AWARD** – for nonlawyers or lay organizations for promoting or publicizing matters regarding the legal system

*2025 Winner: Judy Spencer, Oklahoma City*

**OUTSTANDING YOUNG LAWYER AWARD** – for a member of the OBA Young Lawyers Division for service to the profession

*2025 Winner: Laura Talbert, Oklahoma City*

**EARL SNEED AWARD** – for outstanding continuing legal education contributions

*2025 Winner: Mbilike Mwafurirwa, Tulsa*

**AWARD OF JUDICIAL EXCELLENCE** – for excellence of character, job performance or achievement while a judge and service to the bench, bar and community

*2025 Winner: Judge Theresa Dreiling, Tulsa*

**MAURICE MERRILL GOLDEN QUILL AWARD** – for the author of the best-written article published this year in the *Oklahoma Bar Journal*, as selected by the Board of Editors

*2025 Winners: Martha Rupp Carter, Tulsa, and Randall J. Yates, Tulsa*

**FERN HOLLAND COURAGEOUS LAWYER AWARD** – to an OBA member who has courageously performed in a manner befitting the highest ideals of our profession

*Not awarded in 2025*

**OUTSTANDING SERVICE TO THE PUBLIC AWARD** – for significant community service by an OBA member or bar-related entity

*2025 Winner: Sue Ann Arnall, Oklahoma City*

**AWARD FOR OUTSTANDING PRO BONO SERVICE** – by an OBA member or bar-related entity

*2025 Winner: Del Gustafson, Tulsa*

**JOE STAMPER DISTINGUISHED SERVICE AWARD** – to an OBA member for long-term service to the bar association or contributions to the legal profession

*2025 Winner: Randall J. Snapp, Tulsa*

**NEIL E. BOGAN PROFESSIONALISM AWARD** – to an OBA member practicing 10 years or more who for conduct, honesty, integrity and courtesy best represents the highest standards of the legal profession

*2025 Winner: Gary C. Clark, Stillwater*

**JOHN E. SHIPP AWARD FOR ETHICS** – to an OBA member who has truly exemplified the ethics of the legal profession either by 1) acting in accordance with the highest ethical standards in the face of pressure to do otherwise or 2) by serving as a role model for ethics to the other members of the profession

*2025 Winner: Taylor Henderson, Oklahoma City*

**ALMA WILSON AWARD** – for an OBA member who has made a significant contribution to improving the lives of Oklahoma children

*2025 Winner: Lori McConnell, Shawnee*

**YVONNE KAUGER TRAILBLAZER AWARD** – to an OBA member or members who by their significant, unique visionary efforts have had a profound impact upon our profession and/or community and in doing so have blazed a trail for others to follow

*2025 Winner: Justice Yvonne Kauger (retired), Colony*

## INDIVIDUALS FOR WHOM AWARDS ARE NAMED

**NEIL E. BOGAN** – Neil E. Bogan, an attorney from Tulsa, died unexpectedly on May 5, 1990, while serving his term as president of the Oklahoma Bar Association. Mr. Bogan was known for his professional, courteous treatment of everyone he came into contact with and was also considered to uphold high standards of honesty and integrity in the legal profession. The OBA's Professionalism Award is named for him as a permanent reminder of the example he set.

**HICKS EPTON** – While working as a country lawyer in Wewoka, attorney Hicks Epton decided that lawyers should go out and educate the public about the law in general and the rights and liberties provided under the law to American citizens. Through the efforts of Mr. Epton, who served as OBA president in 1953, and other bar members, the roots of Law Day were established. In 1961, May 1 became an annual special day of celebration nationwide designated by a joint resolution of Congress. The OBA's Law Day Award recognizing outstanding Law Day activities is named in his honor.

**FERN HOLLAND** – Fern Holland's life was cut tragically short after just 33 years, but this young Tulsa attorney made an impact that will be remembered for years to come. Ms. Holland left private law practice to work as a human rights activist and to help bring democracy to Iraq. In 2004, she was working closely with Iraqi women on women's issues when her vehicle was ambushed by Iraqi gunmen, and she was killed. The Courageous Lawyer Award is named as a tribute to her.

**YVONNE KAUGER** – Yvonne Kauger served on the Oklahoma Supreme Court from 1984 to 2024 and as chief justice from 1997 to 1999. She graduated at the top of her class and received her J.D. from the OCU School of Law in 1969. She is a fourth-generation Oklahoman from Colony. She was the first woman staff lawyer at the Oklahoma Supreme Court and was appointed to the Capitol Preservation Commission by Chief Justice Pat Irwin. She founded the Gallery of the Plains Indians, the Red Earth Festival, the Sovereignty Symposium and Movie Night at the Supreme Court. She was instrumental in establishing OSCN.net and the adoption of uniform citations, and she chaired the Building Committee and the Arts Committee of the Oklahoma Judicial Center. Her contributions to the legal, cultural and artistic landscape of Oklahoma have blazed a trail for others to follow.

**MAURICE MERRILL** – Dr. Maurice Merrill served as a professor at the OU College of Law from 1936 until his retirement in 1968. He was held in high regard by his colleagues, his former students and the bar for his nationally distinguished work as a writer, scholar and teacher. Many words have been used to describe Dr. Merrill over the years, including brilliant, wise, talented and dedicated. Named in his honor is the Golden Quill Award, which is given to the author of the best-written article published in the *Oklahoma Bar Journal*. The recipient is selected by the OBA Board of Editors.

**JOHN E. SHIPP** – John E. Shipp, an attorney from Idabel, served as the 1985 OBA president and became the executive director of the association in 1998. Unfortunately, his tenure was cut short when his life was tragically taken that year in a plane crash. Mr. Shipp was known for his integrity, professionalism and high ethical standards. He had served two terms on the OBA Professional Responsibility Commission, serving as chairman for one year, and served two years on the Professional Responsibility Tribunal, serving as chief master. The OBA's Award for Ethics bears his name.

**EARL SNEED** – Earl Sneed served the OU College of Law as a distinguished teacher and dean. Mr. Sneed came to OU as a faculty member in 1945 and was praised for his enthusiastic teaching ability. When Mr. Sneed was appointed in 1950 to lead the law school as dean, he was just 37 years old and one of the youngest deans in the nation. After his retirement from academia in 1965, he played a major role in fundraising efforts for the law center. The OBA's Continuing Legal Education Award is named in his honor.

**JOE STAMPER** – Joe Stamper of Antlers retired in 2003 after 68 years of practicing law. He is credited with being a personal motivating force behind the creation of OUJI and the Oklahoma Civil Uniform Jury Instructions Committee. Mr. Stamper was also instrumental in creating the position of OBA general counsel to handle attorney discipline. He served on both the ABA and OBA Board of Governors and represented Oklahoma at the ABA House of Delegates for 17 years. His eloquent remarks were legendary, and he is credited with giving Oklahoma a voice and a face at the national level. The OBA's Distinguished Service Award is named to honor him.

**ALMA WILSON** – Alma Wilson was the first woman to be appointed as a justice to the Supreme Court of Oklahoma in 1982 and became its first female chief justice in 1995. She first practiced law in Pauls Valley, where she grew up. Her first judicial appointment was as special judge sitting in Garvin and McClain counties, later district judge for Cleveland County and served for six years on the Court of Tax Review. She was known for her contributions to the educational needs of juveniles and children at risk. The OBA's Alma Wilson Award honors a bar member who has made a significant contribution to improving the lives of Oklahoma children.



Oklahoma Bar Association  
★ AWARDS ★



★ Nominations due ★

June 30

Fifteen awards to choose from, including those for lawyers, nonlawyers, organizations and bar associations. All nominations and supporting materials must be received by the deadline.

[www.okbar.org/awards](http://www.okbar.org/awards)



# Celebrate Law Day 2026

By Mary Clement and Ed Wunch

**LAW DAY IS THE DAY SET** aside each year to celebrate the law and reflect on its importance in our lives. This year's celebration, set for May 1, takes on special significance as we celebrate a number of milestone anniversaries associated with Law Day in our nation and state. Along with all Americans, in 2026, Oklahoma lawyers will be celebrating the 250th anniversary of the signing of the Declaration of Independence this summer, the document that enshrined the concept of those "unalienable rights" upon which our nation of laws was founded. Here in Oklahoma, we

are also commemorating the 50th anniversary of our Ask A Lawyer event. During this event, held annually in conjunction with Law Day, the public is invited to speak with an attorney at no charge about their legal questions. It is remarkable that over the last five decades, tens of thousands of Oklahomans have received help and informal advice through this valuable public service.

This year also marks 75 years since the beginning of Law Day right here in our state! Although Law Day has been celebrated nationally since 1958, it was Wewoka lawyer Hicks Epton

who launched the "Know Your Courts, Know Your Rights" initiative in 1951. It was this idea of enhancing public understanding of the law and the role it plays in maintaining a fair and just society that evolved into the national May 1 celebration of Law Day as we know it today.

This year's Law Day theme, "The Rule of Law and the American Dream," guides us to think about how the freedoms we enjoy as citizens of our nation depend on the legal principles that were first established in that founding document 250 years ago: that we are all



About 1,150 students from across the state in grades pre-K to 12th submitted entries into the annual Law Day art and writing contests. The winning students were recognized during a ceremony at the state Capitol on March 25.



*Lawyer John R. Hargrave, a Wewoka native, is interviewed for the OBA's 2026 video programming. During his interview, Mr. Hargrave explained the historic roots of Law Day in Seminole County, which was conceived by Wewoka lawyer Hicks Epton 75 years ago.*

equal under the law. As we reflect on these principles, we should also take great pride in our state bar's 50-year achievement in hosting the Ask A Lawyer community service event, sponsoring educational content aimed at public audiences and holding art and writing contests for Oklahoma students in pre-K through 12th grade.

### ASK A LAWYER

Every year, on May 1, dozens of lawyer volunteers from around the state participate in this community service event, answering hundreds of legal questions at no cost. Phone banks of lawyers stand ready to

take calls or answer questions submitted via email. The main phone banks are set up in Oklahoma City and Tulsa, and this year, lawyers in Stilwell, Beaver, Hugo, Boise City, Ponca City, Purcell, Okmulgee, Miami and Stillwater served their communities by hosting Ask A Lawyer call-in events for at least part of the day.

We hope you will consider participating in this pro bono justice event in the future or coordinating and hosting a local event that will serve your community in 2027. This event is not only important – it is fun! Volunteering together provides a great opportunity

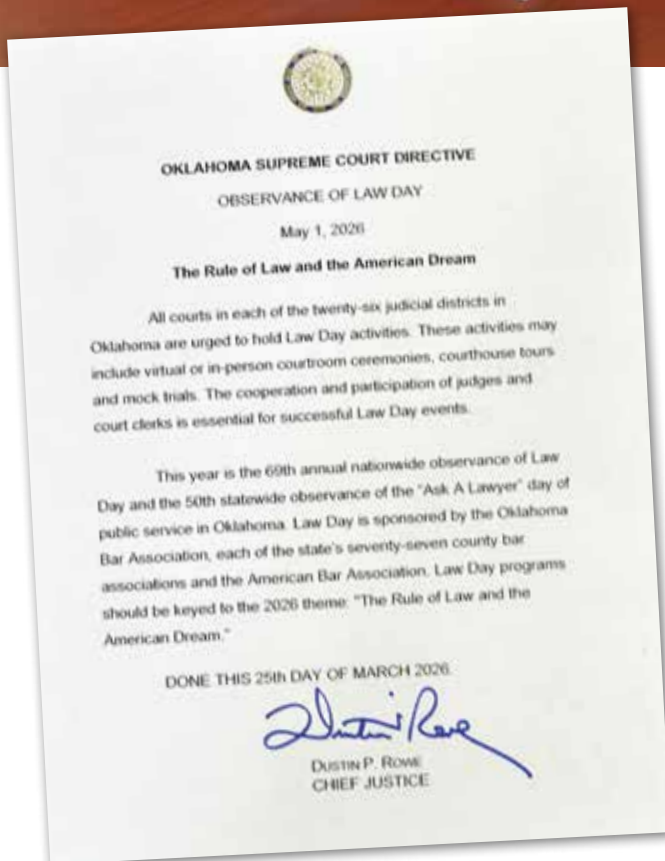
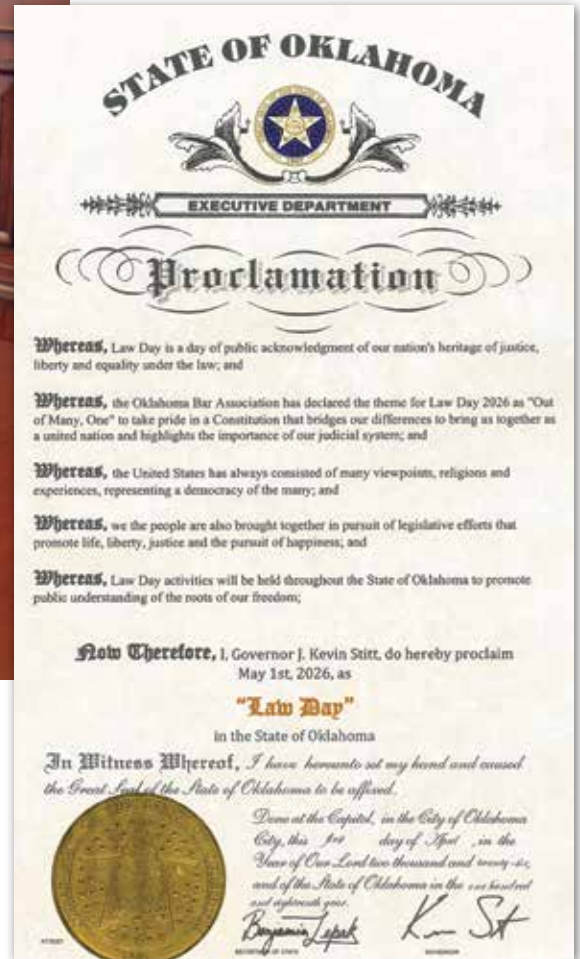
for meaningful engagement with friends and colleagues.

### EDUCATIONAL CONTENT

The celebration of Law Day allows bar members to reaffirm their commitment to the rule of law, and we believe it is critical that all citizens understand this foundational concept as well. This year, we have created new video content highlighting information about select legal topics in engaging, easy-to-understand language. The videos also feature several volunteer Oklahoma judges and lawyers from Wewoka and the Seminole County area discussing how Law Day got its start. These videos are optimized for viewing on social media and are being shared on the OBA's channels, including YouTube, Facebook, LinkedIn and Instagram. We expect these videos to reach hundreds of thousands of Oklahomans throughout the Law Day season, and they will live on as evergreen content that schools, civic groups and individual viewers can access at any time of the year.

### ART AND WRITING CONTESTS

We believe it is never too early to begin learning these important civic concepts so that even the youngest students are prepared to be good citizens of our state and nation. This year, nearly 1,150 students from 61 towns and more than 100 schools and homeschool groups entered the contest. More than \$4,000



**Top and Left:** Law Day Co-Chairs Mary Clement and Ed Wunch, along with OBA President Amber Peckio, witness Chief Justice Dustin P. Rowe sign the 2026 Law Day Directive.

**Above:** Gov. Kevin Stitt proclaimed Friday, May 1, as Law Day in Oklahoma.



*Chief Justice Dustin P. Rowe presents certificates to Law Day contest winners.*

in prize money was awarded to students. You will see some of the award-winning entries that earned top honors beginning on page 50 of this journal. You may view all the winning entries on the OBA website at [www.okbar.org/lawday/contest](http://www.okbar.org/lawday/contest). We offer a huge thank you to all the Oklahoma educators, students and their families for participating in this year's contest. Our hope is that all students who participated not only took pride in their work but also gained a better understanding of the rule of law and how it can help each of us achieve our own version of the American dream.

## CONCLUSION

The rule of law is the foundation that makes the American dream possible. Lawyers and laypersons alike should celebrate laws that are applied fairly and consistently, creating a stable society where individuals can pursue opportunity with the confidence that their hard work and ambition can lead to success.

It takes hundreds of volunteers across the state to make each

Law Day a success, and we are so grateful to those volunteer judges and lawyers, along with the statewide Law Day Committee, the participating county bars, the OBA Board of Governors and the OBA staff, along with the staff at

the Oklahoma County and Tulsa County bar associations, for their efforts and commitment to support this annual project. Please visit [www.okbar.org/lawday](http://www.okbar.org/lawday) to learn more about Law Day and start thinking of ways you or your local county can get involved in this critical public education project in 2027!

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## ABOUT THE AUTHORS

Mary Clement is a solo attorney practicing in probate and estate planning in Tulsa. She serves as co-chair of the OBA Law Day Committee and coordinates lawyer volunteers for the Ask A Lawyer event at the Tulsa County Bar Association. She may be reached at [mary@clementlegalok.com](mailto:mary@clementlegalok.com).

Ed Wunch is the criminal justice debt attorney for Legal Aid Services of Oklahoma in Oklahoma City. He serves as co-chair of the OBA Law Day Committee, and he has chaired the committee since 2020 after serving as vice chair in 2019. He may be reached at [ed.wunch@laok.org](mailto:ed.wunch@laok.org).



*Every year, more than a hundred lawyers from across the state volunteer for the Ask A Lawyer community service event to provide no-cost legal advice to the public. Law Day Committee chair Ed Wunch of Norman and committee member Katheryn Bell of Oklahoma City answer questions submitted by email during the 2025 event.*

# Contest Winners Highlights

**T**HE OBA LAW DAY COMMITTEE would like to thank Oklahoma students, their families and educators for participating in the 2026 Law Day Contest. This year, nearly 1,150 students from 61 towns and more than 100 schools and homeschool groups entered the contest.

First- through 12th-grade students demonstrated their knowledge of the history and concepts of the theme “The Rule of Law and the American Dream” through essays, creative writing and multimedia art. Pre-K and kindergarten students were given a choice of coloring activity pages related to the theme, allowing them to show off their budding creative abilities. For both elementary and secondary students, the contest allowed them to explore the essential role the rule of law plays in protecting individual rights, creating opportunities and making the American dream possible for all.



**Racha**  
**Lebanese-American**  
**Immigrant**  
**Retired teacher**

*To watch the grand prize-winning video, scan the QR code.*



**Kaia Bostic**  
Grand Prize  
Pauls Valley Junior High School,  
Pauls Valley





**JUNE 3, 1910**

*Macon, Georgia*

I've been meaning to write for a while now. There's been so much weighing on me lately that I figured putting pen to paper might help me breathe a little easier. At least these words are mine, and no one can take them from me.

This morning starts like most others. I woke up before the sun rose, my back aching from another restless night on the old, stiff cot. Mama was already awake and in the kitchen, stirring the pot of grits for breakfast. My younger siblings were still asleep, curled up under the patched blankets and quilts, unaware of the long day we have ahead. Outside, the fields stretched wide, and they stood still. *Read the full essay at [www.okbar.org/lawday](http://www.okbar.org/lawday).*

**1. Thalia Grace Campos**  
 First Place  
 12th Grade Art  
 Union High School, Tulsa

**2. Aubrey Hastings**  
 First Place  
 11th Grade Writing  
 Vanguard Academy, Broken Arrow

**3. Manuel Sanchez and Vianey Gonzalez**  
 First Place  
 11th Grade Art  
 Poteau High School, Poteau

**4. Alexis McKee**  
 Second Place  
 11th Grade Art  
 Warner High School, Warner

## SUCCESSSES OF FREEDOM: A COMPARISON OF THE AMERICAN AND HAITIAN REVOLUTIONS

The American Revolution and Haitian Revolution both emerged from Enlightenment ideals and challenged imperial rule. Yet they pursued fundamentally different visions of equality and law for their citizens. This paper will compare the success of the American Revolution in establishing durable democratic institutions, but it continued to also preserve deep social inequalities. But, on the other hand, the Haitian Revolution achieved a far more radical transformation by abolishing slavery and redefining universal human rights. Together, these revolutions reveal contrasting paths toward liberty and the complex legacies of revolutionary change. *Read the full essay at [www.okbar.org/lawday](http://www.okbar.org/lawday).*

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## OKLAHOMA STATEHOOD AND AMERICAN DREAM: BROUGHT TOGETHER OR FORCED APART?

7

November 16, 1907, Oklahoma officially became the 46th state of the United States of America. Many groups of people were forced to live under one set of laws, but did everyone agree? Were they able to achieve the American Dream?

Unfortunately, the first law passed after Oklahoma became a state involved segregation. The bill was known as the coach bill, and it mandated that all public transportation must provide and enforce separate coaches and waiting rooms for black and white patrons. This forced citizens apart rather than together. *Read the full essay at [www.okbar.org/lawday](http://www.okbar.org/lawday).*

## FREEDOM WRITTEN IN FIRE

August 1793 – Saint-Domingue

I do not know if what I am writing is dangerous, but everything feels dangerous now. For as long as I can remember, the law told me I was not a person. It told me I could be owned, traded, punished, erased. I learned early that survival meant silence. Now the law is changing, and silence feels just as terrifying as speaking. *Read the full essay at [www.okbar.org/lawday](http://www.okbar.org/lawday).*

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*My homemade Choctaw flute represents both the rule of law and the American dream because it shows how structure and opportunity create harmony. ... When I play it, I'm reminded that the American dream is about finding my voice, honoring where I come from, and using opportunity to create something beautiful for the future.*

To see the complete list of winning entries, please visit [www.okbar.org/lawday](http://www.okbar.org/lawday).



### 5. Stephen L. Hall

First Place  
10th Grade Writing  
Classen SAS High School at  
Northeast, Oklahoma City

### 6. Brekken Youngberg

Second Place  
10th Grade Writing  
Vanguard Academy,  
Broken Arrow

### 7. Serenity Duvall

First Place  
9th Grade Writing  
Spiro High School, Spiro

### 8. Aliyah Browning

First Place  
9th Grade Art  
Idabel High School, Idabel

# UPCOMING



**OBA CLE**  
Continuing Legal Education

# CLE PROGRAMS

**2026**  
**FALL**

AUGUST  
**04**

## WORD DOCUMENT WORKSHOP

Featured Speakers: TBD

Live Webcast and In-Person, Oklahoma Bar Center, OKC

OCTOBER  
**16**

## YOUNG LAWYERS DIVISION: NEW ADMITTEES

Featured Speakers: TBD

Live Webcast and In-Person, Oklahoma Bar Center, OKC

OCTOBER  
**21**

## S.P.I.D.E.R. CONTRACTS

Featured Speaker: Lenne Espenschied

On-Demand

OCTOBER  
**30**

## DR. JEKYLL AND MR. HYDE

Featured Speaker: Mark Darrah

Live Webcast and In-Person, Oklahoma Bar Center, OKC

DECEMBER  
**3-4**

## 2026 YEAR END REVIEW

Featured Speakers: TBD

Live Webcast and In-Person, Oklahoma Bar Center, OKC

DECEMBER  
**TBD**

## 2026 YEAR END REVIEW

Featured Speakers: TBD

In-Person, Tulsa, OK

DECEMBER  
**10-11**

## 2026 ADVANCED BANKRUPTCY UPDATE

Featured Speakers: TBD

Live Webcast and In-Person, Oklahoma Bar Center, OKC

DECEMBER  
**17**

## 2026 GALPS CONFERENCE

Featured Speakers: TBD

Live Webcast and In-Person, Oklahoma Bar Center, OKC

**ONLINE REGISTRATION COMING SOON**

TO CHECK OUT OUR ON-DEMAND CATALOG GO TO [HTTPS://OK.WEBCREDENZA.COM/](https://ok.webcredenza.com/)



OKLAHOMA BAR ASSOCIATION  
MIDYEAR CONFERENCE  
JUNE 17-19, 2026 • OKANA RESORT

Welcome to the first OBA Midyear Conference!

This conference offers a thoughtful mix of CLE sessions on practice management, using AI in your practice, ethics, substantive law updates and everything in between. Whether you're interested in maximizing office technology efficiency or learning more about your specific practice area, there is something for every lawyer. I hope you leave with new ideas, friends and resources that will benefit your work long after the sessions wrap up.

We are thrilled to meet once again at the OKANA Resort in the Oklahoma City Horizons District. This beautiful, family-friendly resort offers plenty for our members and for those who want to bring their families.

You won't want to miss out on the OBA Midyear Conference, so register today! Visit the conference website at [www.okbar.org/midyear](http://www.okbar.org/midyear) for the complete schedule plus online registration. The early-bird registration deadline is May 15.

**Amber Peckio**  
*2026 OBA President*



# 2026 OBA MIDYEAR CONFERENCE REGISTRATION FORM

The OBA Midyear Conference will feature a wide range of substantive law and law practice management CLE sessions, with a focus on meaningful sessions for every lawyer. Conference attendees can earn 12 hours of MCLE credit, including up to 2 hours of ethics. Plus, meet and network with lawyers from across the state who can provide advice, friendship and possible referrals during the conference social events.



**ONLINE REGISTRATION**  
[www.okbar.org/midyear](http://www.okbar.org/midyear)



**MAIL FORM**  
CLE Registrar, P.O. Box 53036  
Oklahoma City, OK 73152



**FAX FORM**  
405-416-7088

## REGISTRANT INFORMATION

Full Name: \_\_\_\_\_ OBA #: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Name and city as it should appear on your badge if different from above:

\_\_\_\_\_

Please list any dietary restrictions:

\_\_\_\_\_

## GUEST INFORMATION

Guest name: \_\_\_\_\_

Guest name: \_\_\_\_\_

Guest name: \_\_\_\_\_

Guest name: \_\_\_\_\_

Guest name: \_\_\_\_\_

## STANDARD RATES FOR OBA MEMBERS

	CIRCLE ONE	NUMBER OF GUESTS
Early Attorney-Only Registration (on or before May 15)	\$400	
Late Attorney-Only Registration (after May 15)	\$450	
Adult Guest Registration	\$300 each	_____
Child Guest Registration (for children 12 and under)	\$200 each	_____
Adult or Child Guest Evening Social Events Only*	\$100 each	_____

\*The adult or child guest evening social event only registration does not include any meals during the conference.

## PAYMENT INFORMATION

Make checks payable to the Oklahoma Bar Association, and mail the registration form to CLE Registrar, P.O. Box 53036, Oklahoma City, OK 73152; or fax the registration form to 405-416-7088.

For payment using:  Visa  Mastercard  Discover  American Express

Total to be charged: \$ \_\_\_\_\_ Credit Card #: \_\_\_\_\_

CVV: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_

\*A 6.5% processing fee will be added to all credit card payments

## REGISTRATION AND POLICIES

### REGISTRATION

Registration includes 12 hours of MCLE credit, including up to 2 hours of ethics. Breakfast on Thursday and Friday, lunch on Thursday and Friday and evening receptions on Wednesday and Thursday are included.

### HOTEL RESERVATIONS

Book by calling 1-800-547-3928 and mentioning "679 - Oklahoma Bar Association 2026." To book online, visit [www.okbar.org/midyear](http://www.okbar.org/midyear) and click "Book Your Stay." Attendees who book their room under the OBA room block will receive four waterpark passes included with their stay. **The room block is open until May 26.**

### CANCELLATION POLICY

Cancellations will be accepted at any time on or before May 15 for a full refund; a \$50 fee will be charged for cancellations made after May 15.

**No refunds offered after May 22.**



# SPONSORS & VENDORS

Sponsorship and vendor opportunities are still available for the 2026 OBA Midyear Conference.

Contact Gigi McCormick at 405-416-7028 or [gigim@okbar.org](mailto:gigim@okbar.org) for more information.



FOR MORE INFORMATION AND TO REGISTER ONLINE, VISIT [WWW.OKBAR.ORG/MIDYEAR](http://WWW.OKBAR.ORG/MIDYEAR)



OKLAHOMA BAR ASSOCIATION  
MIDYEAR CONFERENCE  
JUNE 17-19, 2026 • OKANA RESORT

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OKLAHOMA BAR FOUNDATION | OKLAHOMA INDIAN LEGAL SERVICES

**THERE IS STILL TIME TO SPONSOR THE CONFERENCE!**

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OR CONTACT GIGI MCCORMICK AT [GIGIM@OKBAR.ORG](mailto:GIGIM@OKBAR.ORG) FOR MORE INFORMATION.



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# Thank You to Our 2026 Mock Trial Competition Volunteers

**T**HANK YOU TO ALL MOCK TRIAL VOLUNTEERS! Without the hard work of hundreds of volunteers across the state, the Oklahoma High School Mock Trial program would not exist. Each year, more than 100 judges and attorneys donate time to work with mock trial teams, score and judge the teams throughout the competition and plan, prepare, write, conduct and oversee the competition. The Oklahoma Bar Foundation is the principal financial supporter of this competition, and without its generosity, the generational impact this program has developed since its inception simply would not exist. If you are interested in being a part of the committee or volunteering for the Oklahoma High School Mock Trial program next year, email Mock Trial Coordinator Michael Horn at michaelh@okbar.org.

## MOCK TRIAL COMPETITION COORDINATOR

Michael Horn

## VOLUNTEER COORDINATOR FOR OKLAHOMA AND TULSA COUNTIES

Carolyn Thompson

## TRIAL SITE COORDINATORS

Michael Horn

Kent Larason

April McClure

Judge Tim Mills

Robin Rollins

Colton Scott

Jennifer Bruner Soltani

Justin Tharp

Carolyn Thompson

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John Wesley Billingsley

Kendra Blocker

Stefani Boyle

George Braly

Meagan Brooking

Wil Crawford

Josh Edwards

Debra Gee

Kristine Huntsman

Phillip Morton

Jenna Owens

Lauren Stafford

Amanda Tsoodle

### *Arapaho*

Avery Eeds

Natalie Kinder

Staci Masquelier-Sweeden

Donelle Ratheal

Justin Tharp

### *Catoosa*

Katie Griffin

Noah Sears

### *Claremore*

Logan Hathcoat

Judge Stephen Pazzo

Jeff Price

Colton Scott

Billy Tomlinson

Jonathan Wade

### *Edmond*

Dorothy Heim

### *McAlester*

Kim Adams

Mahrle Angel

Eli Bland

Jim Bland

Lauren Dutton

Joe Ervin

Eddie Foraker

Eric Grantham

Elaine Green

Danielle Layden

Richard Lerblance

Buddy Neal

Ellen Quinton

Janet Roloff

### *Mustang*

Michael Denton

### *Norman*

Darlene Carbitcher

Haley Drusen

Kaimee Kellis

Rick Knighton

Chris Lind

Shelly McCorkle

Elizabeth Muckala

Jequita Napoli

Isabella Piske

Ryan Riddel

Jeanne Snider

Kathryn Walker

AshLynn Wilkerson

### *Oklahoma City*

Isabella Barrett



Judge and attorney volunteers gather at the Page Belcher Federal Building and U.S. District Court for the Northern District of Oklahoma to host the 2026 Oklahoma High School Mock Trial championship round of competition.

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 Jerry Bass  
 Kelly Bishop  
 Todd Blasdel  
 Heather Cline  
 Meagan Crockett-Edsall  
 John Denny  
 Kara Didier  
 Monica Dionisio  
 Allyson Dow  
 Charles E. Geister III  
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Roe Simmons  
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 Nicole Snapp-Holloway  
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*Tahlequah*

Paiten Taylor-Qualls

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Chuck Adams  
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 Howard Berkson  
 Aaron Bruner  
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 Mary J. Clement  
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 Dan Crawford  
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 Elise Ebright  
 Tom Ferguson  
 Natalie Frost

Aaron J. Goodman  
 Erica Grayson  
 Nicholas Hartman  
 M. Shane Henry  
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 Judge Stacie Hixon  
 Alix Hughes  
 Thomas H. Hull Jr.  
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 Jason Messenger  
 Andrew Polly  
 Judge Loretta Radford  
 Nikolas Rankin  
 Scott Savage  
 Mark Schwebke  
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**NOTICE**  
**LEGAL INTERNSHIP COMMITTEE REGULATION CHANGE**

Regulation 2(C)1 was amended on April 6, 2026, by the Legal Internship Committee in response to an inquiry from the Choctaw Nation regarding use of legal interns in tribal courts. Although LLI regulations permit legal interns to participate in tribal courts, Legal Internship Committee Chair Trent Baggett proposed amending Regulation 2(C)1 to clarify that the legal intern's participation in tribal court is contingent on the rules of the court, just as it would be in federal court.

**REGULATION 2: DEFINITION OF "IN COURT" PRACTICE EXPERIENCE**

(C) The definition of "in court" practice experience includes (See Interpretation 2020)

1. Actual participation by the Licensed Legal Intern in a courtroom proceeding in Oklahoma. ~~However, it must be remembered that~~ Under the Legal Internship Rules, the Licensed Legal Intern is not authorized to actually participate in Federal Court or tribal court proceedings unless an individual the judge grants permission or a Rule of the Federal Court or a rule of the tribal court permits such practice.

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*Comments may be sent to [LLIComments@okbar.org](mailto:LLIComments@okbar.org).*



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# Clearing the Confusion: Admission, Discipline, and the Role of the Oklahoma Supreme Court

By Janet Johnson

**F**OR THOSE NAVIGATING the legal profession in Oklahoma, whether as applicants, new lawyers, or even seasoned practitioners, there is a persistent and understandable point of confusion: the respective roles of the Oklahoma Board of Bar Examiners, the Oklahoma Bar Association, and the Oklahoma Supreme Court.

While these entities are closely related and all operate under the authority of the Oklahoma Supreme Court, their responsibilities are distinct, sequential, and fundamentally different. Understanding where one role ends and another begins is essential to understanding how lawyers are admitted, regulated, and, when necessary, disciplined in this state.

At the beginning of every legal career in Oklahoma is the Oklahoma Board of Bar Examiners. The board serves as the gateway to the profession, overseeing the bar admission process from start to finish. Its responsibilities include administering the bar examination, processing applications, managing law student registration, and conducting the all-important character and fitness investigation.

For attorneys licensed in other jurisdictions, the board also evaluates applications for admission on motion. You can learn more about this organization's function and responsibilities on its website at [www.okbbe.com](http://www.okbbe.com).

Despite its central role, the Oklahoma Board of Bar Examiners does not admit anyone to practice law. Instead, after completing its evaluation, it submits a report and a recommendation to the Oklahoma Supreme Court. It is the court, not the board, that makes the ultimate decision to admit an applicant to the practice of law.

Once admitted, a lawyer's relationship shifts to the Oklahoma Bar Association. Membership in the bar is automatic upon admission; there is no separate application process in the traditional sense. From that point forward, the OBA serves as the regulatory arm of the profession.

The association's preamble explains that the Oklahoma Supreme Court, acting under its constitutional authority, establishes and governs the OBA to serve the public interest by improving the administration of justice. To

fulfill this mission, the association supports the courts, upholds high ethical and professional standards among lawyers, promotes legal education and reform, conducts ongoing legal research, prevents the unauthorized practice of law, supports local bar associations, and enhances the honor and dignity of the legal profession. The court sets rules to guide both the organization and its members in fulfilling these responsibilities effectively.

The OBA also plays a central role in the disciplinary system, though not in the way many assume. One common misconception is that the OBA suspends or disbars attorneys. In reality, while the bar is deeply involved in the disciplinary process, it does not have the authority to impose final discipline. Instead, through its Office of the General Counsel, the OBA acts as the investigative and prosecutorial arm of the Oklahoma Supreme Court. The OBA receives grievances, conducts investigations, and prosecutes formal complaints against attorneys accused of misconduct. These cases are typically heard by the Professional Responsibility

Tribunal (PRT), which serves as a fact-finding body and issues findings and recommendations.

However, as with admissions, the final authority does not rest there. The Oklahoma Supreme Court retains exclusive authority over attorney discipline. After the tribunal issues its findings, the court reviews the matter *de novo*, meaning it independently evaluates the record and is not bound by the tribunal's recommendations. The court may adopt those recommendations, modify them, or reject them entirely.

Ultimately, it is our state's Supreme Court that determines whether discipline is warranted and what form it will take, ranging from private reprimand to public censure, suspension, or disbarment. No Oklahoma attorney can be suspended or disbarred without an order from the Oklahoma Supreme Court. This structure reflects a deliberate and constitutionally grounded framework. The authority to license and regulate attorneys is an inherent judicial function, and Oklahoma, like many states, places that authority squarely within its highest court.

When viewed together, the system follows a clear and logical progression:

- The Oklahoma Board of Bar Examiners evaluates applicants and determines whether they are qualified for admission.
- The Oklahoma Supreme Court admits those applicants to the practice of law.
- The Oklahoma Bar Association serves and regulates attorneys after admission.
- In matters of discipline, the bar investigates and prosecutes, the PRT recommends, and the Oklahoma Supreme Court makes the final decision.

Much of the confusion arises from the shared connection among these entities and from terminology like "admitted to the bar," which can suggest that the OBA itself controls entry into the profession. In reality, the process is more precise: The board evaluates, the court admits, and the bar governs the profession thereafter, subject

always to the court's ultimate authority.

Clarifying these roles is more than an academic exercise. It ensures that applicants, attorneys, and the public alike understand where to turn for information, how decisions are made, and who holds final responsibility at each stage of a lawyer's career.

In short, the pathway is sequential, but the authority is unified. From admission to discipline, the Oklahoma Supreme Court stands at the center and serves as the final arbiter of who may practice law in this state.



To contact Executive Director Johnson, email her at [janetj@okbar.org](mailto:janetj@okbar.org).

# Transforming Billing Into Effective Client Communication

By Julie Bays

**E**ARLIER THIS YEAR, I wrote a *Courts & More* tip about a legal technology startup that generated a great deal of interest at ABA TECHSHOW. The company, CollBox, focuses on a persistent challenge in law practice: getting paid.<sup>1</sup>

Their solution is straightforward. They step in before accounts are sent to collections and follow up with clients through structured and consistent communication. It resonated with many lawyers because it addresses something we all recognize but often avoid. Most lawyers do not enjoy calling clients about unpaid bills.

At the time, my takeaway was simple: While tools like this can be helpful, they are not a substitute for a solid billing system. If expectations are unclear, invoices are delayed or clients do not understand what they are being charged for, then the problem begins long before collections.

Since writing that piece, I have been thinking more about billing but from a different perspective.

### A PROMPT FROM ETHICS AND AI

Recently, I had the opportunity to present at the Virginia State Bar Techshow on artificial intelligence and legal ethics. As part of that program, we discussed a new ethics opinion approved by

the Supreme Court of Virginia addressing fees in the context of emerging technologies.<sup>2</sup>

The question the opinion tackles is one that many lawyers are now asking: If technology allows me to complete work more efficiently, can I still charge a reasonable fee?

The answer, perhaps not surprisingly, is yes. But the reasoning is important. The opinion emphasizes that value is not determined solely by time. Instead, it reflects the lawyer's judgment, experience, skill and the results obtained.

That is not a new concept. Oklahoma lawyers have long operated under ORPC 1.5, which sets out multiple factors for determining the reasonableness of a fee, only one of which is the time and labor required.<sup>3</sup>

But hearing this issue framed in the context of rapidly advancing technology prompted me to reconsider something more fundamental: If time is no longer the primary proxy for value, how are we communicating that value to our clients?

The answer, in many cases, is found in the billing statement itself.

### BILLING AS A COMMUNICATION TOOL

Billing is often treated as an administrative function that happens at the end of the month or at

the end of a task. In reality, it is one of the most consistent and important communications a lawyer has with a client.

Under ORPC 1.4, lawyers are required to keep clients reasonably informed about the status of their matter and to explain matters to the extent reasonably necessary to permit informed decisions.<sup>4</sup> Billing statements are one of the most regular opportunities to do exactly that.

Yet many billing statements fall short. They rely on abbreviations, vague descriptions and internal shorthand that may make sense to the lawyer but provide little clarity to the client. Entries such as "research," "review" or "conference" do not tell the client what was done, why it mattered or how it moved the matter forward.

By contrast, a well-crafted billing entry tells a story. It explains the issue being addressed, the work performed and the relevance of that work to the client's goals.

The difference is illustrated in the billing comparison examples. A vague entry may technically record time, but it does not communicate value. A clear entry, written in plain language, demonstrates judgment, reinforces progress and builds trust.

## BILLING COMPARISON EXAMPLES

### Example 1: Poor/Unclear Billing Statement (What Not To Do)

- No explanation of what research was done or why it mattered
- Heavy use of initials and abbreviations
- No indication of attorney judgment, strategy or outcome
- The client cannot tell how value was delivered

### Example 2: Clear, Ethical, Client-Centered Billing Statement (Best Practice)

- Uses plain-language descriptions the client can understand
- Shows lawyer judgment, review and verification (especially when efficiency tools are used)
- Connects tasks to strategy, risks and next steps
- Demonstrates value, not just task completion

## THE IMPACT OF EFFICIENCY

Technology, including generative artificial intelligence, is accelerating this shift.

Tasks that once took hours can now be completed more quickly. Research can be performed faster. Drafting can be streamlined.

### Example 1: Poor/Unclear Billing Statement (What Not To Do)

Date	Description	Time	Amount
3/10	Rsch	1.8	\$810.00
3/11	Draft re above	2.4	\$1,080.00
3/11	Rev/edits	1.2	\$540.00
3/12	Doc review	2.0	\$900.00
3/13	Conf w/ A.L.	0.6	\$270.00
3/13	Misc	0.5	\$225.00

### Example 2: Clear, Ethical, Client-Centered Billing Statement (Best Practice)

Date	Description of Services	Time	Amount
3/10	Legal research on Oklahoma and 10th Circuit case law addressing wrongful termination and retaliation claims; verified all authorities and applicability to client's fact pattern	1.0	\$450.00
3/11	Drafted memorandum outlining potential claims and defenses, including risks and recommended strategy; reviewed and edited for accuracy and tone	Document Flat Fee	\$675.00
3/12	Reviewed personnel records and termination documents; analyzed inconsistencies relevant to causation and damages	1.2	\$540.00
3/13	Attorney review and revision of research summaries produced with research assistance tools, Westlaw CoCounsel; independently confirmed citations and conclusions	0.8	\$360.00
3/13	Client strategy call to explain findings, answer questions and discuss next steps	0.6	\$270.00

Workflows can be automated. From a lawyer's perspective, this is a significant benefit. It allows for greater efficiency and, in many cases, better outcomes for clients.

From a client's perspective, however, the reduction in visible time can create confusion. If the work appears to take less time, what exactly is the client paying for?

This is where billing as communication becomes critical. The answer is not found in the tool. It is found in the lawyer's role. Clients are paying for the lawyer's ability to analyze, apply judgment, verify information and develop strategy. Those elements do not disappear simply because technology is involved. In many ways, they become even more important.

Clear billing entries help make that distinction. They demonstrate that while technology may assist in the process, the lawyer remains responsible for the work and the outcome.

### **FIXING THE PROCESS BEFORE THE PROBLEM**

Tools like CollBox reveal that most billing problems aren't actually about collections. They are about communication. In my work with lawyers across Oklahoma, I often see the same patterns:

- Fee structures are not fully explained at intake;
- Billing is inconsistent or delayed;

- Clients are unsure what to expect;
- Invoices do not clearly describe the work performed; and
- There is no systematic follow-up process.

When these issues are present, it is not surprising that accounts go unpaid. Improving billing practices in these areas can have a significant impact. Lawyers who set clear expectations, bill regularly and communicate value effectively often find that collections issues decrease without the need for additional tools.

### **WHERE TECHNOLOGY CAN HELP**

This is not to say that technology has no role. Tools designed to assist with billing, payments and collections can add structure and consistency. They can make it easier for clients to pay and help firms maintain regular follow-up.

But they are most effective when they are supporting a process that is already working. Technology can enhance communication. It cannot replace it.

### **A SHIFT IN PERSPECTIVE**

The convergence of these issues, from legal technology to ethics opinions to day-to-day practice management, suggests a broader shift. Billing is no longer just about tracking time or generating invoices.

It is about explaining value in a way that clients can understand. When billing is approached with that mindset, it becomes more than a financial tool. It becomes part of the service itself – a highly effective communication tool.

### **CONCLUSION**

The conversations happening around technology, artificial intelligence and legal ethics are not just about new tools. They are prompting lawyers to revisit long-standing practices and consider how those practices serve clients.

Billing is one of those areas. When done well, a billing statement does more than request payment. It reinforces the lawyer's role, demonstrates progress and builds trust with the client.

---

Ms. Bays is the OBA Management Assistance Program director. Need a quick answer to a tech problem or help solving a management dilemma? Contact her at 405-416-7031, 800-522-8060 or julieb@okbar.org. It's a free member benefit.

#### **ENDNOTES**

1. <https://bit.ly/4u556N3>.
2. <https://bit.ly/4mDLzAC>.
3. <https://bit.ly/4cz2fVk>.
4. <https://bit.ly/3Of7WzN>.



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Kathleen Egan

# FROM THE PRESIDENT

(continued from page 4)

This 250th anniversary celebration is, ultimately, a moment to bridge past and future. The framers of the Declaration of Independence could not have foreseen the complexities of modern society, but they articulated a framework flexible enough to endure. It is now the responsibility of today's legal professionals to ensure that framework continues to function as intended – not always perfectly but fairly and consistently.

Anniversaries may be symbolic, but they are also an opportunity to put words into action. For the legal community, this one should serve as both a celebration of enduring principles and a reminder of our responsibilities. The rule of law is not a static inheritance. It is a living commitment, one that we must affirm, defend and advance with each passing generation.

---

Anniversaries may be symbolic, but they are also an opportunity to put words into action.

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## Meeting Summary

*The Oklahoma Bar Association Board of Governors met March 9.*

### REPORT OF THE PRESIDENT

President Peckio reported she attended the Tulsa County Bar Association judicial panel on ESI, generative AI and emerging technologies in modern litigation CLE and reception, continued working on OBA committee and other appointments, attended the Oklahoma High School Mock Trial program finals competition, worked on matters related to the Civil Procedure and Evidence Code Committee, worked on the president's column for the April *Oklahoma Bar Journal* and attended the Section Leaders Council meeting.

### REPORT OF THE PRESIDENT-ELECT

President-Elect Knott reported she attended the Oklahoma Bar Foundation Development Committee meeting and the OBF planning meeting, attended a meeting of the Executive Committee regarding the Civil Procedure and Evidence Code Committee, met with YLD Chair-Elect Gordon and Executive Director Johnson regarding YLD programs, worked on appointments and the agenda for the first meeting of the Legal Desert Task Force and attended the CLE Task Force initial meeting.

### REPORT OF THE VICE PRESIDENT

Vice President Bracken reported he attended the Oklahoma County Bar Association Young Lawyers Division chili cook-off and discussed upcoming events with the OCBA executive director, attended the March Oklahoma Bar Foundation meeting and provided an overview of the upcoming OBF 80th anniversary gala as well as the OBF Developmental Committee meeting and OBF planning session, discussed various issues with the Lawyers Helping Lawyers Assistance Program Committee, virtually attended the OBA Section Leaders Council meeting, participated in the 2026 Board of Governors photo session and will attend OBA Day at the Capitol.

### REPORT OF THE EXECUTIVE DIRECTOR

Executive Director Johnson reported she attended the YLD welcome reception and February meeting, where bar exam survival kits were prepared. She met with the Oklahoma Bar Foundation on strategic plans and partnerships, attended the Midyear Conference planning meeting and met with staff regarding event registration, attended the CLE Task Force kickoff meeting, attended the Oklahoma High School Mock Trial program finals competition, worked on gathering information on West Virginia's young lawyers programming, worked on matters related to the Civil Procedure and

Evidence Code Committee, worked on the executive director's column for the April *Oklahoma Bar Journal*, prepared materials for OBA Day at the Capitol, attended the Section Leaders Council meeting, worked on finalization of the bar center architectural agreement and met with IT Director Watson regarding the upcoming association management software transition.

### REPORT OF THE IMMEDIATE PAST PRESIDENT

Past President Williams reported by email he met with the interim dean of the TU College of Law, Marc Roark, and the director of professional development, Morgan Moore, regarding current issues at the law school. He reviewed appellant's 10th Circuit brief regarding OBA litigation, and he virtually attended the OBA Section Leaders Council meeting.

### BOARD MEMBER REPORTS

**Governor Aspan** reported she attended the new member orientation for the OBA Board of Governors, attended the ABA Standing Committee on Disaster Response and Preparedness meeting, attended a presentation from Noah Patton, director of disaster recovery at the National Low Income Housing Coalition, attended the Tulsa County Bar Association February Board of Directors meeting, attended the OBA Midyear Conference Planning Committee meeting, prepared a report for the *Tulsa Lawyer* on the ABA Midyear Meeting and attended the February

PRC meeting. **Governor Dodoo** reported she attended the Bench and Bar Committee meeting. **Governor Jones** reported he attended the orientation for new board members and participated in conversations with bar members in Marshall and Johnson counties on reinvigorating the local county bar. **Governor Hixon** reported he attended the March Law Day meeting and exchanged communications with Executive Director Johnson regarding the work of the Civil Procedure and Evidence Code Committee. **Governor Locke** reported he attended the Lawyers Helping Lawyers Assistance Program Committee meeting. **Governor West** reported he attended the Cleveland County Bar Association Executive Team meeting.

### REPORT OF THE YOUNG LAWYERS DIVISION

Governor Gage reported the YLD met and put together bar exam survival kits. The group has also updated its list of officers and discussed YLD participation and activities planned for the Midyear Conference in June.

### REPORT OF THE GENERAL COUNSEL

A written report of PRC actions and OBA disciplinary matters for the month was submitted to the board for its review.

### BOARD LIAISON REPORTS

President Peckio reported the **Section Leaders Council** met

March 9. President-Elect Knott reported the **Legal Desert Task Force** will hold its first meeting on March 18. Governor Dodoo reported the **Bench and Bar Committee** is active and planning events such as CLE related to AI and ethics, participation in the upcoming Midyear Conference, a statewide judicial panel CLE and the ongoing co-sponsorship with the Access to Justice Foundation for the traveling “In Case You Missed It” CLE series with planned upcoming locations including Canadian, Cleveland and Tulsa counties. She also reported the committee is developing educational programming to address the recurring issue of AI hallucinations, specifically those citing nonexistent case law.

### REPORT ON LEGISLATIVE SESSION

OBA Legislative Liaison Clay Taylor reported on the status of current legislation impacting the practice of law during this election year, noting education and revenue are hot topics this session. He provided an overview of upcoming legislative deadlines and said the Legislature is expected to adjourn *sine die* by May 29.

### ADA ACCESSIBILITY FOR NONEMPLOYEES

The matter of a specific accessibility-related request that has been made was discussed, and it was noted the Supreme Court has an existing form and processes to request specific accommodations

on an as-needed basis for nonemployees. The board passed a motion to table discussion on the matter until the issue can be discussed with an applicable OBA committee.

### UPCOMING 2026 OBA AND COUNTY BAR EVENTS

President Peckio reviewed upcoming bar-related events and activities involving the Board of Governors, including OBA Day at the Capitol on March 10 at the bar center/state Capitol in Oklahoma City and the OBA Midyear Conference June 17-19 at the OKANA Resort in Oklahoma City.

### LAW DAY UPDATE

Governor Hixon provided a general update on the status of Law Day activities planned for 2026. Highlights included the recognition ceremony at the state Capitol, where first-place contest winners were to be recognized by Chief Justice Rowe, a new ticketing system that will be implemented for those using email to submit legal questions during the May 1 Ask A Lawyer event, and he discussed an upcoming planned video production in Wewoka to celebrate the 50th anniversary of Ask A Lawyer this year.

### NEXT BOARD MEETING

The Board of Governors met in April, and a summary of those actions will be published in the *Oklahoma Bar Journal* once the minutes are approved. The next board meeting will be held virtually on Friday, May 15.

# Managing Stress in Practice: How Lawyers Helping Lawyers Can Help

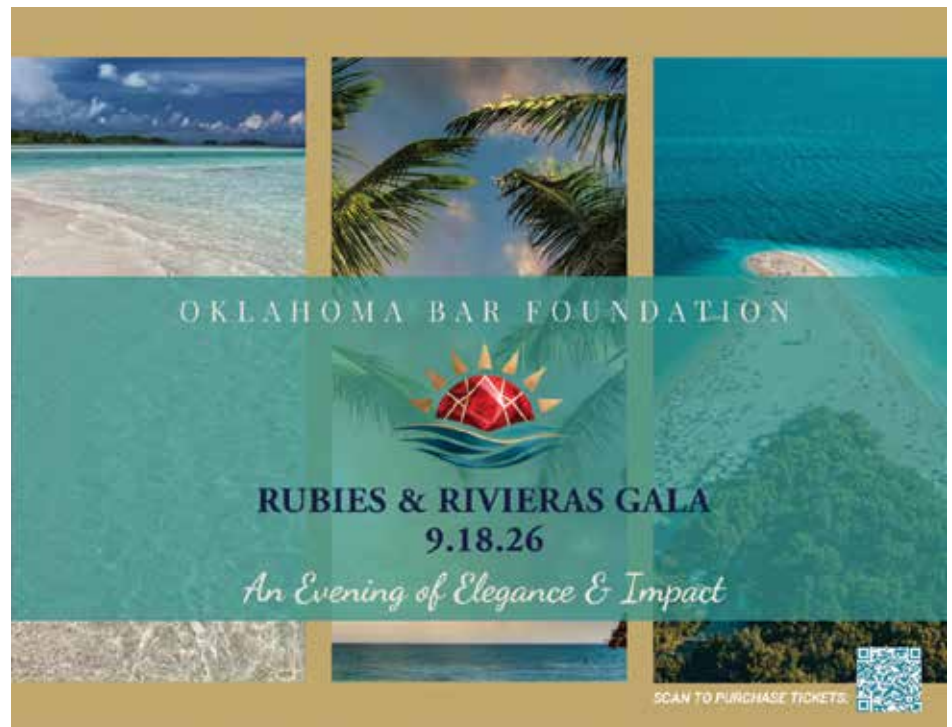
By Renee DeMoss

**A CAREER IN LAW HAS** long been recognized as a high-pressure job. The demands of a legal practice, the pressures of being a new lawyer, the burdens associated with running a law firm, the concerns about prospering financially and the desire to maintain a fulfilling personal life can easily become overwhelming.

Studies find that lawyers have significantly elevated levels of mental health distress, including anxiety, depression and chronic stress, as well as higher levels of alcohol and other substance abuse disorders than other professions, including physicians. Similar findings are reported about law school students.

Specifically in our state, the OBF's recent survey of Oklahoma lawyers confirmed the pressures of law practice. Seventy-seven percent of responding lawyers identified high levels of stress and burnout as a primary challenge lawyers are facing, 62% identified an insufficient work-life balance, and 59% cited heavy workloads and long hours. Managing stress and maintaining mental health were also cited as primary challenges law students face.

Increasingly, the legal industry is recognizing wellness as a core component of professional



competence. A good attorney is a healthy attorney. Most states have confidential programs offering specialized support to address mental health and substance abuse problems created by the stress of practice. Oklahoma is no exception.

OBF grantee Lawyers Helping Lawyers Foundation works in conjunction with the OBA Lawyers Helping Lawyers Assistance Program Committee to provide help to lawyers as they move

through their work lives. The program provides confidential support to attorneys, judges and law students who are dealing with stress, depression, anxiety, substance abuse and relationship challenges.

Core services include free counseling – every OBA member is eligible for up to six hours of free counseling. Members can be referred to therapists, certified life coaches or peer mentors. Peer support is provided through a

network of lawyers who have experienced similar struggles. Financial aid is available through grants from the LHL Foundation to help cover the cost of treatment or medication.

Additionally, the 1-800-364-7886 confidential hotline is available for immediate assistance, answered 24/7 by licensed mental health professionals. Monthly discussion groups are also held in Oklahoma City and Tulsa for peer interaction.

A significant barrier for attorneys seeking help with well-being

issues is often the fear that other lawyers may become aware and view seeking help as a sign of weakness or incompetence. OBA members should know that, by statute and OBA resolution, all information provided by those receiving services remains completely confidential. The OBA and the LHL Foundation are provided only with usage statistics – never the names or identifying information of those who call the hotline or use the services.

Stress is an inevitable part of being a lawyer. Recognizing

this, lawyers should make their mental health a high priority. The Lawyers Helping Lawyers Foundation is always ready with ways to help manage stress before it becomes overwhelming.

For more information about the Lawyers Helping Lawyers Assistance Program, visit [www.okbar.org/lhl](http://www.okbar.org/lhl).

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Ms. DeMoss is the executive director of the Oklahoma Bar Foundation.

## FREE CONFIDENTIAL ASSISTANCE

I lost a colleague to depression. I wish I had known how much he was hurting. Don't give yourself the additional burden of trying to deal with this alone. Just talking releases a lot of pressure, and it might be the resource you need to regain your balance. **It is okay to ask for help.**

– Ann E. Murray, Oklahoma Bar Association Member

Get help addressing stress, depression, anxiety, substance abuse, relationships, burnout, health and other personal issues through counseling, monthly support groups and mentoring or peer support. Call 800-364-7886 for a free counselor referral.

**If you are in crisis or need immediate assistance, call or text 988, Oklahoma's Mental Health Lifeline.**

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# Building a Professional Reputation Early in Your Legal Career

By Alexandra J. “Allie” Gage

**F**OR MANY YOUNG LAWYERS, the first years of practice are focused on learning the mechanics of the profession – drafting motions, conducting research and navigating unfamiliar procedures. In the midst of this learning curve, it is easy to assume that professional reputation is something that develops later in a career. In reality, a lawyer’s reputation begins forming from the very first day of practice. The habits young attorneys develop early – how they handle assignments, communicate with colleagues and respond to challenges – often shape how others perceive them for years to come.

One of the most important foundations of a strong professional reputation is reliability. Supervising attorneys and colleagues quickly learn whether a young lawyer can be trusted to follow through on assignments. Meeting deadlines consistently, delivering work when promised and carefully following instructions all signal professionalism and competence. Even small tasks matter. A well-prepared research memo or a timely response to an email can demonstrate that a young lawyer takes responsibility seriously. Developing a personal



system for tracking deadlines and organizing tasks can go a long way toward ensuring that commitments are met.

Closely related to reliability is the quality of a lawyer’s work. Early assignments may seem routine or minor, but they provide an opportunity to demonstrate attention to detail and dedication to excellence. Careful proofreading, accurate citations and clear, organized writing show respect for both the assignment and the supervising attorney. Strong research habits are equally important. A

young lawyer who consistently produces thoughtful and well-supported work quickly earns the trust of colleagues and may be entrusted with greater responsibilities.

Communication skills also play a crucial role in shaping a professional reputation. Clear and professional communication helps prevent misunderstandings and keeps projects moving smoothly. When receiving an assignment, young lawyers should take the time to confirm their understanding of the task and ask clarifying

questions if necessary. Providing periodic updates on the progress of a project can also help supervising attorneys manage their expectations. Whether communicating with partners, clients, opposing counsel or court staff, maintaining a courteous and professional tone is essential.

Professional relationships are another key component of reputation building. While strong work is essential, a lawyer's reputation is also influenced by how they interact with others. Respectful collaboration with colleagues, appreciation for the contributions of support staff and a willingness to learn from more experienced attorneys all help build positive relationships within a firm or organization. Outside the workplace, participating in bar association events, other professional organizations and community activities can also help young lawyers begin to establish

themselves within the broader legal community.

Integrity and ethical judgment are equally important. A lawyer's reputation for honesty and professionalism is one of the most valuable assets they can possess. Young lawyers should strive to uphold the highest ethical standards in their daily work, whether that means protecting client confidentiality, avoiding conflicts of interest or being transparent about uncertainties in their research or analysis. When faced with unfamiliar ethical questions, seeking guidance from a supervising attorney is both prudent and professional.

Mistakes, of course, are inevitable in the early years of practice. What matters most is how those mistakes are handled. Attempting to conceal an error or shift responsibility rarely ends well. Instead, young lawyers should address mistakes promptly, inform the appropriate supervising attorney, take

responsibility and correct the issue. A thoughtful and accountable response to an error strengthens trust and demonstrates maturity.

Ultimately, building a professional reputation is not about a single achievement or moment of recognition. Rather, it is the result of consistent actions taken over time. By focusing on reliability, high-quality work, clear communication, strong relationships and ethical integrity, young lawyers can establish a reputation that supports long-term success. The first years of practice may feel like a period of adjustment, but they also provide an important opportunity to lay the groundwork for a respected and rewarding legal career.

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Ms. Gage is an estate planning attorney with Oath Law in Tulsa. She serves as chair of the OBA Young Lawyers Division.

## ON THE MOVE

**Justine Ellis** has joined the Oklahoma City office of Ogletree Deakins as an associate. She practices in the area of employment law, representing employers and management in all aspects of arbitration and litigation arising from employee-employee relationships, including wage and hour claims under the Fair Labor Standards Act and discrimination, harassment, retaliation and wrongful termination claims under the Civil Rights Act of 1964. Ms. Ellis received her J.D. from the OU College of Law in 2023. While in law school, she served as the research editor of the *American Indian Law Review*, was

an active member and officer of the Black Law Students Association, co-founded the First Generation Law Students Association and was a member of the Phi Delta Phi legal honor society.

**Madeline M. Nelson** has joined the Oklahoma City office of Phillips Murrah PC. She is a litigator who represents clients in insurance defense and coverage, car dealership defense and general commercial litigation. She also maintains an active transactional practice that includes entity formation, estate planning, probate and the negotiation and drafting of commercial contracts

and leases. Before joining the firm, Ms. Nelson spent several years practicing civil litigation, focusing on consumer law, insurance defense, products liability and premises liability. She received her J.D. from the OCU School of Law, where she was recognized as a Merit Scholar and a CALI Award recipient and was named to the dean's list. She was an active member of Phi Beta Kappa, the Organization for the Advancement of Women in Law and the Animal Law Group. During law school, she had an externship with the Oklahoma Supreme Court and an internship at a mid-size civil litigation firm in Oklahoma City.

### HOW TO PLACE AN ANNOUNCEMENT:

The *Oklahoma Bar Journal* welcomes short articles or news items about OBA members and upcoming meetings. If you are an OBA member and you've moved, become a partner, hired an associate, taken on a partner, received a promotion or an award or given a talk or speech with statewide or national stature, we'd like to hear from

you. Sections, committees and county bar associations are encouraged to submit short stories about upcoming or recent activities. Honors bestowed by other publications (*e.g., Super Lawyers, Best Lawyers, etc.*) will not be accepted as announcements. (Oklahoma-based publications are the exception.) Information selected for publication is printed at no cost, subject to editing and printed as space permits.

Submit news items to:

Hailey Boyd  
Communications Dept.  
Oklahoma Bar Association  
405-416-7033  
barbriefs@okbar.org

*Articles for the August issue must be received by July 1.*

# LAUNCHING YOUR LAW PRACTICE: A HANDS-ON WORKSHOP

MONDAY, JUNE 1 | OKLAHOMA BAR CENTER

A free, hands-on workshop for new lawyers or those going into private practice. Registration is required. Contact Nickie Day at 405-416-7050 or [nickied@okbar.org](mailto:nickied@okbar.org).

- 8:30 a.m.**      **Registration and Continental Breakfast**
- 9:00 a.m.**      **Start With Why?: Designing a Law Firm That Reflects Your Vision**  
*Justin Lollman, Hofland/Lollman, Attorneys at Law*  
Mr. Lollman will share what he learned in the first few weeks of launching a new law firm and why defining mission, vision and values before opening the doors made all the difference. He will walk through the real-world decisions every new firm faces.
- 10:00 a.m.**      **Cross-Examining Your AI: Sycophancy, Risks and Responsible Strategies for Legal Professionals**  
*Julie Bays, OBA Management Assistance Program Director*  
Learn how to craft effective prompts for legal research, drafting and productivity using generative AI tools.
- 11:00 a.m.**      **Break**
- 11:10 a.m.**      **What You Need To Know About Malpractice Insurance**  
*Phil Frain, President and CEO, Oklahoma Attorneys Mutual Insurance Co.*  
What lawyers need to understand about coverage, risk management and starting your policy off right.
- 12:10 a.m.**      **Lunch**
- 1:00 p.m.**      **Building Your Law Firm Tech Stack: Tools With ROI in Mind**  
*Julie Bays, OBA Management Assistance Program Director*  
Learn about cost-effective tech tools for law firms, including practice management, document automation and communication systems.
- 2:00 p.m.**      **Trust Accounting Workshop**  
*Gina Hendryx, OBA General Counsel, and Julie Bays, OBA Management Assistance Program Director*  
An overview of the OBA's role in regulating lawyers and preventing misconduct and an interactive session with a reconciliation exercise to help you build confidence in managing client funds.
- 2:50 p.m.**      **Business Planning Lab: Building Your Blueprint**  
*Julie Bays, OBA Management Assistance Program Director*  
In this session, you'll start drafting a basic business plan for your practice and learn how to create a simple process manual. Templates and examples will be provided.
- 4:00 p.m.**      **Adjourn**

*Sponsored by Oklahoma Attorneys Mutual Insurance Co. This program does not qualify for MCLE credit.*

**Douglas Reese Allen** of Norman died March 24. He was born June 2, 1954, in New York City. Mr. Allen graduated from Norman High School in 1972 and from OU with a bachelor's degree in political science in 1976, where he was a member of the men's basketball team for the 1973-1974 season. Mr. Allen received his J.D. from the OCU School of Law in 1980. He contributed his time and leadership to numerous church committees and was one of the founding members and board president of Food and Shelter for Friends, an organization established in the 1980s to provide food and essential support to those in need. In 1980, Mr. Allen opened his private law practice and dedicated 45 years to serving his clients and community with integrity and compassion. He served as secretary for the Democratic Party of the Cleveland County District for four years and was a longtime member of the South Oklahoma City Rotary Club, where he served as president. Additionally, he dedicated 12 years to the Wesley Foundation board, eventually serving as its president.

**James Ervin Brandon** of Tulsa died July 12, 2025. He was born June 24, 1955, in La Jolla, California. He graduated from Midwest City High School in 1973 and played basketball at Rose State College before transferring to OU. He graduated from OU, where he was a member of the Beta Theta Pi fraternity, with a bachelor's degree in journalism in 1978. Mr. Brandon received his J.D. from the OU College of Law in 1981. He worked in private practice and served as a prosecutor in Oklahoma, Payne and Logan counties. He spent the majority of

his career at the Tulsa County district attorney's office and eventually became chief of staff in 1999. He also served as an adjunct professor at the TU College of Law.

**James Bullock** of Tulsa died July 12, 2025. He was born Sept. 2, 1952, in Athens, Georgia. He grew up in Tulsa and graduated from Bishop Kelley High School in 1970. He graduated from the University of Notre Dame in 1974 and received his J.D. from the TU College of Law in 1982 while simultaneously working for Agrico Chemical Co. Mr. Bullock went into private practice, first in Tulsa and later in Dallas. He served as senior vice president of Worldwide Litigation for Halliburton, based in Houston. He retired in 2008 and returned to Tulsa in 2017.

**Stanley B. Catlett Jr.** of Oklahoma City died Feb. 26. He was born Nov. 27, 1928. Mr. Catlett received his J.D. from the OU College of Law in 1958.

**Ernest Nolan Gates** of Bentonville, Arkansas, died Sept. 7, 2025. He was born May 13, 1963, in Newton, Kansas. He graduated from Catoosa High School in 1981. Mr. Gates received his CPA certificate in 1990 and his J.D. from the TU College of Law in 1995, all while working full time for Philips Petroleum Co. He spent the last 22 years employed with Walmart, where he set up the company's privileged practice for the Tax Department and counseled and advised the department, including the company's entry and the successful navigation of the compliance assurance process with the IRS. Mr. Gates was actively

involved in the Tax Executives Institute Inc. for several years, serving on various committees and as the Tulsa Chapter chair from 2013 to 2014.

**James Douglas Groves** of Raleigh, North Carolina, died Sept. 13, 2025. He was born Sept. 25, 1931. Mr. Groves received his J.D. from the TU College of Law in 1958.

**Imogene H. Harris** of Clayton died Oct. 10, 2025. She was born Jan. 9, 1930, in Dunbar. She graduated from Northeastern State College in Tahlequah and received her J.D. from the TU College of Law in 1958. Ms. Harris retired in 1995 after 22 years of service as a civil servant of the city of Tulsa. She served 17 years as a city attorney, the first woman in that position, and five years as the attorney for the Tulsa International Airport Trust. She was one of the first female attorneys at Sun Oil Co. before entering her civil service positions. She received the Trailblazer for Women in Law Award from the Tulsa County Bar Association and served as president of the Oklahoma Women Lawyers Association and the Tulsa County Women Lawyers Association. She received her 60-year pin from the OBA in 2009 in recognition of her years of membership and work as an Oklahoma attorney.

**Charles Ralph Hogshead** of Tulsa died Sept. 18, 2025. He was born Aug. 13, 1949, in Morganton, North Carolina. Mr. Hogshead graduated from Morganton High School in 1967 and from Duke University in 1971 after majoring in literature.

He was a member of the Sigma Alpha Epsilon fraternity, played percussion in the band and sang in the chapel choir. He received his J.D. from the TU College of Law in 1974 and was a member of the Order of the Curule Chair for highest academic achievement and served on the *Tulsa Law Review*. Mr. Hogshead worked for 18 years in various positions at Legal Services of Eastern Oklahoma and served as managing attorney of 11 counties in eastern Oklahoma. He worked with different agencies in Tulsa and throughout eastern Oklahoma, such as the Parent Child Center of Tulsa, United Way, Project Get Together, the Tulsa County Bar Association and the TU College of Law Alumni Association and was involved in the Hudson-Hall-Wheaton American Inn of Court. He was appointed as a special judge for Tulsa County in December 1998, where he served for 16 years.

**Derek Stewart Allan Lawrence** of Tulsa died Aug. 18, 2025. He was born Oct. 28, 1956.

**K. T. Meade Jr.** of Oklahoma City died Dec. 14, 2025. He was born Aug. 28, 1928, in Pittsburgh. He graduated from Portsmouth Abbey School, Georgetown University and the U.S. Navy aviation program. Mr. Meade received his J.D. from the OCU School of Law. **He served as a naval aviator toward the end of the Korean War.** He came to Oklahoma City in 1959, joining his brother in the oil and gas business. Over the years, the relationship grew into Meade Energy Corp., an oil and gas producer in Oklahoma, Texas and Pennsylvania. He served

on the YMCA Camp Classen Board of Managers for 38 years. For several years, he was president of The Lotus Club and served on the board of the Oklahoma City Golf & Country Club.

**A**lfred Donald Mileur of Oklahoma City died Jan. 31. He was born Nov. 2, 1925, in Rush Springs and graduated from Rush Springs High School in 1943. **Mr. Mileur was inducted into the U.S. Army at Fort Sill in January 1944, shipped out to Fort Benning, Georgia, for basic training, and eventually joined the 1271st Combat Engineer Battalion. He served in France, Germany and Austria before being honorably discharged in May 1946.** He attended OU and received his J.D. from the George Washington University Law School. He worked as an attorney at the U.S. General Services Administration in 1951 and at the Department of Justice in 1956. He served as president of the Federal Bar Association and received the John Marshall Award for his support of litigation on behalf of the U.S. Mr. Mileur also served the Rush Springs Lions Club in many positions and led the charge to fund construction of the Rush Springs library.

**Clarence D. Owens Jr.** of Scottsdale, Arizona, died Aug. 19, 2025. He was born March 27, 1923, in Coalgate. **He attended OU prior to volunteering for service in the U.S. Army in 1943.** He received his J.D. *summa cum laude* from the OU College of Law in 1949, where he served as the editor of the *Oklahoma Law Review*. Mr. Owens was admitted to the

practice of law on March 15, 1949, and went on to work at Sinclair Oil & Gas Co. He worked at Sinclair's headquarters until 1966, when he moved to Arizona. From there, he embarked on a career that spanned 68 years in private practice.

**R**obert Lawrence Summers of Norman died May 12, 2025. He was born Aug. 21, 1971, in Norman. He graduated from Norman High School and received his J.D. from the OCU School of Law in 2002. Mr. Summers was a solo practitioner at Summers Law Firm for approximately 22 years.

**T**imothy Doyal Wantland of Claremore died Nov. 18, 2025. He was born Jan. 23, 1957. He received his J.D. from the OCU School of Law in 1990.

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THE KAW NATION IS TAKING APPLICATIONS for the position of Attorney General. The duties of the Attorney General are performed remotely and on site in Kaw City, Oklahoma. The successful applicant will have a Juris Doctorate Degree from an accredited law school along with an additional three years' experience representing Indian Tribes; have the ability to appraise, interpret and apply legal principles and precedents to difficult legal problems; concisely and accurately communicate, both orally and in writing; learn tribal laws and customs unique to the Kaw Nation; be able to establish and maintain an effective working relationship with others; shall be a member in good standing of the bar of the Supreme Court of the United States, or of any United States Court of Appeals, or of any District Court of the United States, or a member in good standing of the bar of the highest court of any state of the United States; and must be able to serve an elected term of office for three (3) years. Deadline for applications is June 12, 2026. To apply, send an email request to [execsec@kawnation.gov](mailto:execsec@kawnation.gov) for application packet.

## POSITIONS AVAILABLE

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**Firm:** Rhodes, Hieronymus Law Firm

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- Collaborate with senior attorneys and legal staff to develop and execute case strategies.
- Ensure compliance with all legal and ethical standards.
- Represent clients in court proceedings, including hearings, mediations, arbitrations, and trials.
- Conduct legal research and analysis to develop case strategies.
- Draft, review, and file pleadings, motions, and other legal documents.
- Manage discovery processes, including drafting and responding to interrogatories, document requests, and depositions.

### Qualifications:

- Juris Doctor (J.D.) from an accredited law school
- Admission to the Oklahoma Bar and in good standing.
- Excellent legal research, writing, and analytical skills.
- Strong organizational skills and attention to detail.
- Ability to manage multiple cases and meet deadlines in a fast-paced environment.
- Extensive knowledge of litigation procedures in Oklahoma state and federal courts.
- Proficient use of office systems, including MS Office Suite, Juris, Perfect Law or similar document management and timekeeping systems.

### Compensation:

- Base salary \$80k - \$85k.

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## POSITIONS AVAILABLE

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**Or email to: [Jody.Wheeler@dac.state.ok.us](mailto:Jody.Wheeler@dac.state.ok.us)**

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## POSITIONS AVAILABLE

THE LAW FIRM OF COLLINS, ZORN & WAGNER, P.L.L.C., is currently seeking an associate attorney with a minimum of 2 years' experience in litigation. The associate in this position will be responsible for court appearances, depositions, performing discovery, interviews and trials in active cases filed in the Oklahoma Eastern, Northern, and Western Federal District Courts and Oklahoma Courts statewide. Collins, Zorn and Wagner, P.L.L.C., is primarily a civil defense litigation firm focusing on defense of civil rights claims, employment claims, constitutional law claims, negligence claims, and general insurance defense. Salary is commensurate with experience. Please provide your resume, references and a cover letter including salary requirements to [info@czwlaw.com](mailto:info@czwlaw.com).

THE U.S. ATTORNEY'S OFFICE FOR THE EASTERN DISTRICT OF OKLAHOMA in Muskogee, OK is seeking applicants for multiple Assistant U.S. Attorney positions (AUSA). AUSAs in the Criminal Division have the opportunity to represent the United States of America by directing the investigation and prosecution of federal offenses occurring within the Eastern District, including Indian country. AUSAs in the Civil Division have the opportunity to represent the United States, its agencies, officers, and employees in civil actions in the Eastern District of Oklahoma. The e-Litigation AUSA position promotes standardized discovery and case-management practices for the office and provides technical and strategic guidance to litigation teams on collection, review, production, and presentation of evidence for both the Criminal and Civil Divisions. Salary is based on the number of years of professional attorney experience. Applicants must possess a J.D. degree, be an active member of the bar in good standing (any U.S. jurisdiction) and have at least one (1) year post-J.D. legal or other relevant experience. Please refer to announcements for complete list of qualifications and duties. AUSAs may live within 25 miles of the district, which includes much of the Tulsa metropolitan area. Vacancy announcements 26-OKE-12901888-AUSA (Criminal); 26-OKE-12912780-AUSA (Civil); 26-OKE-12912691-AUSA (e-Litigation) at [www.usajobs.gov](http://www.usajobs.gov) (Exec Office for US Attorneys). Applications must be submitted online. See the How to Apply section of announcements for specific information. Questions may be directed to the Human Resources Division for the Eastern District of Oklahoma via email at [usaoke.hrmb@usdoj.gov](mailto:usaoke.hrmb@usdoj.gov). These are open, continuous announcements that have been extended to August 31, 2026, with reviews of applications conducted periodically, until all positions are filled.

## POSITIONS AVAILABLE

**Cheek & Falcone, PLLC**, a 20-year law firm, is growing, & we're looking for an **Experienced Civil Litigation Attorney** to join our team immediately.

We pride ourselves on delivering exceptional legal representation with integrity, professionalism & genuine care for our clients. If you're a motivated, detail-oriented attorney who thrives in litigation & wants to make a real impact, we'd love to connect.

### What You'll Do:

- Represent clients through all phases of civil litigation
- Conduct legal research & draft pleadings, motions & other legal documents
- Communicate effectively with clients, opposing counsel & the courts
- Negotiate settlements & participate in mediation
- Prepare cases for trial & assist with trial proceedings

### What We're Looking For:

- Juris Doctor (J.D.) from an accredited law school with an active license to practice law in Oklahoma
- **MINIMUM 1 year of civil litigation experience**
- Strong analytical, writing & advocacy skills
- Professional, reliable & client-focused approach
- This is an on-site, full-time opportunity

### Compensation & Benefits:

- Competitive salary, commensurate with experience
- Health insurance benefits; paid time off & holidays; professional development opportunities

### Why Join Cheek & Falcone, PLLC?

- Supportive, collaborative team environment; opportunity for long-term growth with a growing firm
- Opportunity to work on meaningful cases
- Firm culture built on integrity, professionalism, & mutual respect
- Immediate opportunity for an experienced attorney to make an impact

Apply now to [ahladik@cheekfalcone.com](mailto:ahladik@cheekfalcone.com) and start working with a firm that values your experience and dedication.

## POSITIONS AVAILABLE

### DISTRICT 18 ASSISTANT DISTRICT ATTORNEY

**Location:** Pittsburg County (McAlester, OK) and Haskell County (Stigler, OK)

**Status:** Full-time, Immediate Opening

**Salary:** \$60,000 or more, commensurate with experience

**Summary:** The 18th Prosecutorial District for Pittsburg and Haskell Counties is seeking a full-time Assistant District Attorney for the Pittsburg County Office in McAlester to begin immediately. The McAlester Office at full capacity is a four-attorney office with 11 support staff. Caseload assignments will primarily be general felonies, violent crimes, and property crimes, as well as the criminal misdemeanor and traffic dockets, and is subject to change based on caseload and applicant's interest and experience.

Prior prosecutorial experience is preferred but not required.

**To Apply:** Applicants should submit a cover letter, resume with references, and writing sample to:

James Green  
Acting District Attorney  
109 E. Carl Albert Pkwy, McAlester, OK 74501  
[James.Green@dac.state.ok.us](mailto:James.Green@dac.state.ok.us) (Email is preferred)

HUNT & WILL LAW FIRM IS HIRING TWO LEGAL ASSISTANTS. We specialize in estate planning, guardianships, trust administration, and probate. Pay is commensurate with experience. Qualifications include client communication, strong typing skills, proofreading skills, attention to detail and organization, able to answer inbound calls when needed, accounting, and willingness to learn. Business hours are 8-5, Monday thru Friday. Please send resume to [lawoffice@bjwilllaw.com](mailto:lawoffice@bjwilllaw.com).

GUNGOLL, JACKSON, BOX & DEVOLL, P.C. IS SEEKING A LITIGATION ATTORNEY with 3+ years' experience for position in Enid or Oklahoma City. Family law experience a plus but not required. Competitive salary and excellent benefits, including health and 401(k). Please email cover letter, resume and writing sample to [blanton@gungolljackson.com](mailto:blanton@gungolljackson.com).

## POSITIONS AVAILABLE

At the Oklahoma Health Care Authority (OHCA), your work matters. Every day, we help Oklahomans access better health, better care, and stronger systems that support communities across the state. OHCA is currently seeking qualified candidates for the Deputy General Counsel I and Managing Attorney V roles:

### MANAGING ATTORNEY V

**Minimum qualifications:** A Juris Doctor degree from an accredited law school, a license to practice law in the State of Oklahoma and an active membership with the Oklahoma Bar Association. Must have 9 years of legal experience, including 2 years of litigation or agency-defined experience in the practice of law, e.g., tax, or supervisory experience. **Preference Certifications:** CHC, PMP, CPH, CIPP for data protection and privacy law, OSHA Compliance Certification, Mediation or Arbitration, Administrative Law, Emergency Management or Risk Management. Experience with healthcare regulatory law, Medicaid, or public health policy; managing vendor contracts or procurement compliance.

### DEPUTY GENERAL COUNSEL I

**Minimum Qualifications:** Juris Doctor degree from an accredited law school, licensed to practice law in Oklahoma and a current member of the Oklahoma Bar Association  
**Preferred Certifications:** CHC, CIPP/US, PMP, Mediation/Arbitration, or CPM.

**Deadline:** 5/15/26

**Apply at:** <https://bit.ly/3QeYNaW>

ESTABLISHED PREMIER SMALL TOWN LAW FIRM is seeking a full or part-time Attorney or Legal Intern. Candidates should be a licensed attorney or enrolled in law school, and interested in criminal defense, family law and Native American venues. Interested candidates will have the opportunity to participate in ongoing defense cases and trials in diverse venues. Compensation will depend on experience and/or level of education. Interested candidates should contact Ken Gallon & Associates, PLLC, 918-540-1818.

## POSITIONS AVAILABLE

Phillips Murrah P.C. is seeking an Estate Planning and/or Business Transactional Paralegal to support its trusts, estate planning, and business succession practice.

### ESSENTIAL DUTIES & RESPONSIBILITIES

- Draft and assist with preparation of estate planning documents, including trusts, wills, powers of attorney, and related instruments and illustrative diagrams, as well as sophisticated estate planning documents, such as irrevocable trusts, life insurance trusts, intentionally defective trusts.
- Prepare trust funding documentation, including deeds, assignments, and beneficiary designations and assist with filing of same, if appropriate.
- Assist with probate and trust administration matters.
- Draft and assist with preparation of entity organizational documents, including Articles of Incorporation/Organization, Bylaws/Operating Agreements, corporate Consents/Trustee Resolutions, stock certificates, taxpayer identification numbers, etc.
- Assist with business transactions, such as mergers and acquisitions, buy-sell agreements, purchase agreements, and other similar documents.

### QUALIFICATIONS

- 5+ years of estate planning and/or business transaction experience.
- Strong drafting and organizational skills.
- Proficiency in Microsoft Office.
- Ability to manage multiple projects and deadlines.
- Experience with high-net-worth clients or complex planning matters preferred but not required.

### WORK ENVIRONMENT/BENEFITS

- Collaborative team environment.
- Competitive compensation and bonus opportunities, based on experience.
- Benefits include medical, dental, and vision plans, flexible spending account, life insurance, long-term disability, 401(k) profit sharing plan with 5% firm contribution, paid parking, and a generous paid parental leave policy.

### APPLY NOW

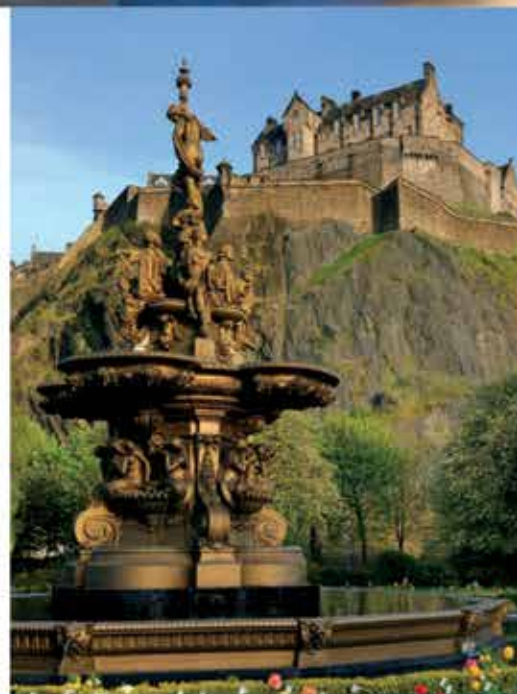
Please submit your resume and cover letter to Carrie Palmer @ [cmpalmer@phillipsmurrah.com](mailto:cmpalmer@phillipsmurrah.com).

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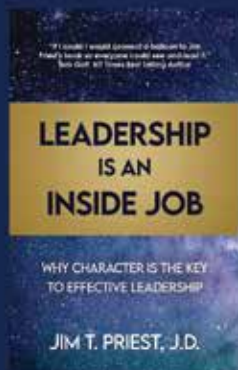
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# LOOKING FOR LEADERSHIP? HERE IS YOUR GUIDE



## FROM THE BOOK

I practiced employment and civil rights law as a trial attorney and had a front row seat (often in the courtroom) to observe the challenges of leading organizations and employees. My conviction is leadership is an inside job. It's about character qualities you can cultivate."

## WHAT PEOPLE ARE SAYING ABOUT IT!

"If I could, I would connect a balloon to Jim Priest's book on leadership so it would float high enough for everyone to see and read it. Jim Priest and his friend, Reggie Whitten, have been friends of mine and fellow world changers for years. Their efforts to help others cover many human needs and stretch well beyond Oklahoma. Jim's book is another effort to positively change the world!" - *Bob Goff, Attorney, Speaker and NY Times Best Selling Author*

"Jim Priest is the ideal person to write about leadership. I have watched his life for 30 years, first as a successful trial lawyer and for the past decade as CEO of Oklahoma non-profits. He has demonstrated the leadership qualities he advances in this book. The principles in this book will make you a more effective leader no matter if you are the leader of your family or of a large organization." - *Bob Burke, Oklahoma Constitutional Lawyer and Oklahoma Hall of Fame Member*

"After knowing Jim Priest for more than four decades I can swear to tell the truth, the whole truth and nothing but the truth. Jim practices what he preaches and lives the outstanding advice he gives in this book. I'll also warn you, he thinks he's funny, but I'll let you decide about that yourself." - *Regie Whitten, Co-Founder of Whitten Burrage, Nationally Recognized Trial Lawyer and Oklahoma Hall of Fame Member*

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