



IRS 1099 Reporting Requirements for Attorneys

This article explains why attorneys might receive a Form 1099 reporting certain amounts paid to them in the course of their practice and why it is a “Big Deal.”

What is a Form 1099?

A Form 1099 is an “information return” used to report payments of certain items of income. This form notifies the recipient that the specified amounts paid to them during the calendar year are being reported to the IRS. More than 20 different types of 1099 forms are used to report various items of income. A common example is Form 1099-INT, which reports interest earned by the recipient during the calendar year.

When is a Form 1099 filed?

Form 1099 reporting is based on a calendar year. The reporting entity must issue a copy: (1) to the recipient by January 31 following the calendar year-end; and (2) to the IRS by the last day in February following the calendar year-end. Electronic filing may be mandated, depending on several factors concerning the reporting entity’s other required filings with the IRS.

Who must file 1099-MISC forms?

Any individual, corporation, partnership, limited liability company, or limited liability partnership engaged in a trade or business must file a Form 1099-MISC for certain payments made in the course of its trade or business to another person or a noncorporate business entity in any calendar year. However, a reporting entity must also file a Form 1099-MISC for payments to all attorneys, even if the attorney’s law practice is incorporated.

Program Administrator Position Available

The Professional Liability Fund is hiring a full-time program administrator in our Excess Program. Responsibilities include evaluating underwriting applications, responding to coverage inquiries, developing policy language, legal research, CLE planning, and general outreach. The employee will work with several PLF programs, including claims and loss prevention. We seek a versatile individual with excellent communication and interpersonal skills, good judgment and analytical abilities, and a commitment to serving the legal profession. The ideal candidate will be a lawyer with 5 or more years of legal or professional administration experience. The office is located in Lake Oswego, and the position requires some travel throughout Oregon. The monthly salary range for this position is \$4400 to \$5691.

Send résumé and cover letter to:

Jeff Crawford
Director of Excess Program
Professional Liability Fund
P.O. Box 1600
Lake Oswego, OR 97035

Application deadline: September 1, 2007
No telephone calls or e-mails, please.

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What types of payments to attorneys must be reported?

Payments of \$600 or more strictly for legal services must be reported by the payor (business entity) on Form 1099-MISC (in Box 7). Payments of \$600 or more in a calendar year to an

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DISCLAIMER

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IRS 1099 Reporting Requirements

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attorney that contain any amount of settlement proceeds must be reported on Form 1099-MISC (in Box 14). [Note: The IRS has proposed regulations that drop the reporting threshold to the first dollar of payment.]

So what's the Big Deal?

The big deal concerns settlement payments (gross proceeds) payable to attorneys. Pursuant to Internal Revenue Code Section 6045(f), when an attorney or law firm is the payee on a payment containing gross proceeds in connection with legal services, i.e., a payment containing settlement proceeds in addition to legal services, the payor (usually an insurance company) must report the entire amount in Box 14 of Form 1099-MISC as gross proceeds paid to the attorney/recipient. This is required even if the attorney is not the sole payee.

Consequently, the attorney must carefully track the receipt and disposition of these types of combined payments to clearly reflect on the firm's tax return the proper amount of income. One possible approach is to show the gross amount received as income, corresponding to the amount reported on the Form 1099-MISC in Box 14, and then show the amounts disbursed to the client and others as either Returns and Allowances or as a specific line item of Expense. Another option is to have the insurance company issue two separate checks – one to the attorney for attorney fees and costs, and the other to the claimant for the settlement award. A third possibility is to have the insurance company issue only one check payable

to the claimant, out of which the claimant pays the attorney for legal services rendered and costs advanced.

Three relatively simple examples follow:

Example 1. Attorney (A) receives a settlement check for \$300,000 from Payor (P) jointly payable to (A) and Client/Claimant (C). From this amount A will subtract her fee and case costs and will pay the balance to C as net settlement proceeds. P will report the entire amount of \$300,000 on Form 1099-MISC (in Box 14) as paid to A. On the firm's records and tax returns, A will separately reflect the entire proceeds received and the related disbursements. The net income resulting should equal the fees retained for the matter. If the award is taxable income to C, then P will also issue a Form 1099-MISC in the amount of \$300,000 to C. C will then account for the income and related legal expense on C's tax return. If the settlement is a nontaxable award for personal injuries, then P will not issue a Form 1099-MISC to C.

Example 2. At A's request, P issues two checks that are delivered to A. One is payable solely to A for \$100,000, representing compensation for legal services. The other check is payable solely to C in the amount of \$200,000. P will report only the \$100,000 on Form 1099-MISC (in Box 7) as paid to A. A only needs to record this amount on the firm records and tax returns. P will also file a Form 1099-MISC reporting \$300,000 as paid to C. (Current law requires the claimant to report the entire amount of the settlement payment – \$300,000 in this case – as income, and then deduct the attorney fees as an itemized deduction, to the extent allowable.)

Example 3. P delivers a check payable in full payment of the settlement to A's office. The check is payable solely to C. P does not file a Form 1099-MISC reporting payment to A because A is not a payee. P will, however, file a Form 1099-MISC reporting the full amount of the payment to C.

More complicated situations, such as those involving multiple attorneys as payees, are beyond the scope of this article. You should consult with your tax advisor regarding any scenarios involving receipt of settlement proceeds and related fees.

RICHARD W. WINGARD, CPA

Richard Wingard is a partner with Maginnis & Carey LLP, a Portland CPA and business advisory firm.

PLF BOARD POSITIONS

The Board of Directors of the Professional Liability Fund is looking for one lawyer member and one public member each to serve a five-year term on the PLF Board of Directors beginning January 2008. Directors attend approximately six two-day board meetings per year, plus various committee meetings, and are also required to spend a considerable amount of time reading board materials between meetings and participating in telephone conference calls. PLF policies prohibit directors and their firms from prosecuting or defending claims against lawyers. Interested persons should send a brief résumé by September 14, 2007, to: Ira R. Zarov, Professional Liability Fund, P.O. Box 1600, Lake Oswego, OR 97035-0600.

Determining a Party's Military Status

The Servicemembers Civil Relief Act (SCRA) requires a party moving for a default judgment to first file an affidavit with the court stating “whether or not the defendant is in military service and showing necessary facts in support of the affidavit.”

To find out whether a party is in the military, you can contact the Defense Manpower Data Center (DMDC) at the Department of Defense (DOD), which must issue a statement as to military service:

Defense Manpower Data Center
Attn: Military Verification
1600 Wilson Blvd., Suite 400
Arlington, VA 22209-2593
Telephone: 703-696-6762 or -5790
Fax: 703-696-4156

You can also obtain this information on the DMDC Web site for SCRA inquiries, <https://www.dmdc.osd.mil/scra/owa/home>. Enter the last name and Social Security number (SSN) of the individual (mandatory entries). The form also asks for a first name, middle initial, and date of birth (DOB), which will help with the search. Further information is available on the “Help” section of the Web site.

To run a report, click on the “LookUp” button, which will open up a second window holding the report generated by DMDC. If the individual is on active duty, the report will show the branch of service and the beginning date of active duty status. If DMDC does not have information about whether the individual is on active duty, the generated report will list only the last name, first name, and middle initial (if supplied), with the text: “Based on the information you have furnished, the DMDC does not possess any information indicating that the individual is currently on active duty.” The report is signed by the DMDC Director.

If the SSN is unavailable, you may request by mail a manual search using the individual's DOB. You must send a stamped, self-addressed envelope with your mail request.

This information is reprinted in part from “An Agency Guide to the Servicemembers Civil Relief Act,” by Mark E. Sullivan, published by the American Bar Association. Reprinted with permission. You can find the entire guide, plus other free SCRA resources, at www.abanet.org/family/military.

Additional Resource: Published in 2007, the *Judge Advocate General's School Guide to the Servicemembers Civil Relief Act* is available from the ABA for \$20, or \$15 for members of the GP/Solo division. For more information or to order this book, go to www.abanet.org/abastore/productpage/5150308.

Construction Lien Traps and Pitfalls

Many attorneys who do not routinely practice construction law occasionally receive requests from clients to record construction liens and file construction lien foreclosure actions. While a number of forms exist to simplify the process, numerous traps and pitfalls await the unwary. The purpose of this article is to assist the practitioner who occasionally records or forecloses a lien on behalf of a client. The article does not identify every requirement or step in the recording or foreclosure processes and does not address specific lien rules applicable to non-contractors (such as design professionals).

Recording a Lien

The following are some key issues to consider in recording a construction lien:

■ **CCB License.** Regardless of what your client tells you, always confirm through the Construction Contractor's Board (CCB) that your client was licensed (without lapse) from execution of the contract through completion of the work, as well as when the lien is recorded. If your client was not properly licensed and cannot cure any licensing deficiency under one of the limited exceptions in ORS Chapter 701, its lien claim will fail and your client may be subject to a claim for attorney fees under ORS 87.060.

■ **Pre-Lien Notices.** Confirm whether your client was required to give a pre-lien notice (Notice of Right to a Lien or Information Notice to Owner) and, if so, whether your client can prove such notice was given. Regardless of the merits of a client's claim, failure to give any required pre-lien notice will invalidate the client's lien and expose it to attorney fee liability. If a client did not give proper notice or cannot prove proper notice was given, you may wish to consider simply asserting a breach of contract action without recording a lien.

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2006 PLF Annual Report

The 2006 PLF Annual Report is now available on the PLF's Web site. To access the PDF file, go to www.osbplf.org, select Annual Reports under News and Information. If you do not have Internet access, call the PLF at 503-639-6911 or 800-452-1639 and request a hard copy.

Construction Lien Traps and Pitfalls

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■ **Last Day of Work.** Trifling or *de minimus* work and work to correct deficiencies caused by the client are insufficient to toll the 75-day period for recording a lien, which starts on completion of the project or 75 days after a contractor last performs work on a project, whichever is earlier. Unless it is too late, always use the last day you are certain your client performed substantial work under its contract for the purpose of calculating the 75-day period. Ask for back-up documentation from your client.

■ **No Extensions or Extra Days.** The deadlines for recording construction liens are strictly construed. If the 75th day falls on a county holiday or a weekend, the time for recording the lien will not be extended. Additionally, the 75-day deadline cannot be extended by agreement and probably cannot be waived.

■ **Foreclosure Guarantee.** Obtain a foreclosure guarantee before recording the lien, or shortly thereafter if there is no time prior to the deadline for recording the lien. The foreclosure guarantee will identify any mortgagees. If you do not timely provide the required notice of lien filing to mortgagees and the owner and you later foreclose on the lien, your client may lose its right to attorney fees.

■ **Notice of Filing and Intent to Foreclose.** Although the requirement to give the owner and all mortgagees notice of a lien recording within 20 days is separate from the notice of intent to foreclose – which is timely if given more than 10 days prior to filing a foreclosure action – these notices should always be combined and properly served within 20 days after the recording of the lien to avoid any risk that a notice is missed.

■ **Arbitration Clause.** If your client's contract contains an arbitration provision, this does not change any of the statutory or regulatory requirements for recording or foreclosing a lien. If the lien covers work that is subject to an arbitration clause, the proper course is usually to timely record the lien, and then timely file the foreclosure action in court together with a motion to abate the foreclosure action pending arbitration.

■ **Calculating Amount of Claim/Segregation of Lien Amounts.** Take care in calculating the amount of the lien claim. A lien claim that is substantially overstated may be ruled invalid in its entirety. Additionally, if possible, it is a good idea to segregate the amounts claimed for labor, materials, and equipment on the face of the lien claim. In some

circumstances, a portion of the work (e.g., labor) may have certain priorities that other portions of the claim do not have. A court is also less likely to declare a lien invalid for overstatement if the amounts are segregated.

■ **Signing the Lien.** The best practice is to have the client or client's representative sign the lien. This prevents the lawyer from becoming a witness.

Foreclosing a Lien

The following are some key issues to consider in foreclosing a construction lien:

■ **120-day Deadline.** As with the 75-day period for recording the lien, weekends and county holidays do not toll the 120-day period for filing the foreclosure action, which runs from the date of lien recording. However, the 120-day period can be extended by agreement if an agreement exists to extend payment up to two years and such agreement has been set forth in the claim of lien. Even then, such agreement probably has no effect on third parties.

■ **Naming Defendants.** The owner, all persons personally liable, other lien claimants, and all junior interest holders should be named as defendants. Remember that construction lien claimants have priority over certain interests recorded prior in time. So unless it's clear that certain interest holders are senior under ORS Chapter 87, they should be named. Consider not naming lessees if your client wants them to remain as tenants after a foreclosure sale.

■ **Service.** Be diligent in your service efforts so that you meet the standard for service by publication if necessary. If service is not deemed to relate back to the filing date, the date the foreclosure action is deemed to have commenced may be beyond the 120-day period, at least with respect to some parties.

JOHN H. CHAMBERS

Dunn, Carney, Allen, Higgins & Tongue LLP

Thanks to Alan Mitchell of Mitchell Law Office LLC for his assistance with this article.

Practice Tip

For construction lien practice aids from the PLF, go to www.osbplf.org, select Practice Aids and Forms under Loss Prevention, select Construction Liens, then select Oregon Construction Lien Checklist or Oregon Lien and Bond Intake Checklist.

Technology Tips

Recycling Your Cell Phone? Protect Your Confidential Client Information and Personal Data.

Before you recycle your cell phone, remove the SIM (Subscriber Identity Module) card and find out how to wipe your specific model's *internal* memory clean. Some phones have a "master reset" sequence that deletes all stored data in one step. In other cases, you'll need to delete the data one function at a time (erase phone book, erase calls list, erase voicemail, etc.). If you are sending your phone in for repairs, consider taking the very same precautions. While you may have to reload some data or files, the SIM card can be easily reinserted when your phone is returned.

For information on how to erase the data on your old phone, go to www.wirelessrecycling.com, a site operated by ReCellular Inc., the country's largest recycler and reseller of used cell phones. Under the link "Phone Data Eraser," you will find detailed instructions on how to permanently delete stored data for phones made by 22 different manufacturers. To recycle your old phone, click on "Donations," and enter your zip code to find the nearest recycling center.

Using Microsoft Office 2007 Programs to Create PDF Documents. Microsoft Office 2007 (including Word 2007, Excel 2007, and PowerPoint 2007) supports the Portable Document File (PDF). To create a PDF in any of the Microsoft Office 2007 programs, use the "Save As" command. Third-party software, such as Adobe Acrobat, is no longer necessary to generate a PDF. You will first need to install add-in software, which is free from Microsoft and allows users to save documents in both PDF and XML/XPS formats. (Either format will generate a fixed-layout electronic file, but PDF is used for commercial printing whereas XML/XPS is not.) For more information on PDF and XML/XPS formats, and to download the free add-in, visit <http://office.microsoft.com/en-us/help/HA101675271033.aspx>.

Looking for a Cheaper Software Alternative to Outlook for Managing Your Calendar and Contacts? Try Chaos Software's Time & Chaos v. 7 for \$45. The program can be run on your network (just install the data file on your server) or on individual computers. Since the licensing is "per user" rather than "per computer," there is no extra cost to load the program on both your office and home machines. Time

& Chaos can handle calendaring, task management, and contact management. More than one user can be in the same calendar at the same time, and each user can access any other calendar – depending on permission settings. Users can color code, delegate tasks, and coordinate meetings by comparing free time on calendars. Time & Chaos can also generate reports, and it syncs with Outlook, Pocket PC, and Palm-based PDAs. Upgrade to Time & Chaos Intellect for \$59.95 to add e-mail management capabilities. For more information or a free 30-day trial, go to <http://www.chaossoftware.com/>. Requires Windows 2000/XP/Vista.

Too Busy to Read E-mails and Documents? Listen Instead.

If you're the ultimate multi-tasker, you may want to consider iAudioize from MagneticTime. This software converts Outlook and Outlook Express e-mails and Word documents into MP3 files that can be played on your iPod, cell phone, PDA, or computer. The typical file size for a converted e-mail message or document amounts to 25% of a song. In your iPod, iAudioize creates two new play list categories, one for e-mails and one for documents. In Outlook, the program creates a new folder in your inbox and automatically copies all incoming mail. You select which messages you want to convert to audio files and transfer them by clicking an icon. iAudioize is available for Windows 2000/XP and Mac OS X 10.4 operating systems for \$39.99. (Outlook 2007 and Windows Vista compatible versions are coming.) For more information, visit www.magnetictime.com.

Spell-Checking Software for Bloggers, Instant Messaging, and the Web.

While there is no substitute for thorough proofreading, spell-checking programs have certainly made life easier for word processing. Unfortunately, spellcheckers are sometimes missing on the Web or in other text-based programs such as blog posts, instant messaging, and Web e-mail. As-U-Type solves this dilemma. True to its name, the program corrects spelling errors as you type, recognizes frequent mistakes, and autocorrects the errors. It can also automate difficult and repetitive typing tasks. As-U-Type will work on any Web page or Web-based e-mail program and in any Windows application. For more information, visit www.asutype.com. The software costs \$39.95, and you can try it out for 30 days at no charge.

Our thanks to Beverly Michaelis, PLF Practice Management Advisor, for these technology tips.

Assessing Your Financial Fitness

Do you know how to calculate your effective hourly rate? Do you know which of your clients consistently don't pay? Do you know how to run a "leakage report" or how to compare projected billings to cash flow? If you answered no to any of these questions, you will want to read this article describing the many different profitability and client activity reports you can examine to assess the financial fitness of your practice.

■ **Fees Collected.** If you compare legal fees collected from each client, you can determine which clients contribute the most toward your total revenues. If you divide each of these client totals by your total annual revenue, you can spot whether a few clients are in a position to make – or break – your practice.

■ **Write-up, Write-down Report.** This report compares your actual fees billed on each matter over a certain time period against a standard measure – usually your regular hourly rate times your actual hours spent on each matter. This comparison reveals which matters or clients result in high write-ups or high write-downs. The typical benchmark is that an hourly-rate biller should have, on average, a 5 percent write-down rate, and a contingency-fee biller should have, on average, a 150 percent write-up rate. If any of your client matters fall outside that range, this report will draw these clients to your attention.

■ **Fees Billed.** Fees billed is a simple volume indicator allowing you to rank clients based on their fee generation, from high to low.

■ **Accounts Receivable.** By date-aging your receivables (current, over 30, over 60, and over 90 days) and then ordering them from highest to lowest in each date range, you can see who is costing you money (since you are, in effect, financing unpaid fees). Law firms typically see a 105-day delay, on average, between sending an invoice and receiving payment. Your accounts payable are generally due in 30 days or less. Since the typical payment is received about three payables periods later, monitoring your A/R becomes an exercise in cash management.

■ **Outstanding Disbursements.** Clients who generate large disbursements use a disproportionate amount of the firm's capital, particularly if the firm carries the disbursements for any period of time. By ranking outstanding disbursements by client from largest to smallest and dividing your total outstanding disbursements by each client-owed

amount times 100, you learn the percentage that each client bears of outstanding disbursements. You can then see which clients are using a large proportion of your capital devoted to expense advances.

■ **Trust Balances.** This is a report to determine which clients' funds on deposit may soon be depleted. Make sure trust accounts are replenished regularly to avoid having to finance your client's expenses.

■ **Work in Progress.** Your work in progress (WIP) is your inventory. It is useful to know the number of days that WIP sits in inventory before it is billed. Create a report that lists WIP per file, along with the days it has been in inventory. WIP should turn over every 60 to 70 days. If you have large amounts of WIP that approach 60 days (or longer), it may be time to consider billing them and converting them to accounts receivable.

■ **Effective Hourly Rate.** Your effective hourly rate (EHR) results from dividing fees collected per client by the hours billed for a matter. If you then sort your clients by EHR from high to low, you'll know which are high-margin clients (those that make you the most money for the least effort) and which are low-margin clients.

Knowing your EHR is more informative than just knowing revenue. For example, assume you have two clients, each of whom you billed \$10,000. Assuming you collect the entire amount from each client, the revenue is the same. Now assume that for client A you spent 100 billable hours and for client B you spent 500 hours. Client A's EHR is $\$10,000/100 = \$100/\text{hour}$, while Client B's EHR is $\$10,000/500 = \$20/\text{hour}$. You don't know the absolute profitability of either client, but in relative terms, you can clearly see that client A is much more profitable than client B.

■ **Projected Billings vs. Cash Flow.** If you have large upcoming cash requirements (e.g., liability insurance premiums, bonuses, income tax), you must bill an adequate amount

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Help New Admittees

Are you interested in helping new lawyers by answering questions about your practice area? If so, share your experience practicing law by leading a roundtable discussion with new admittees at the PLF's *Learning the Ropes* luncheon on November 15, 2007.

Call Barbara Fishleder at 503-684-7425 or e-mail barbaraf@osbplf.org if you are interested.

well in advance to ensure that the funds are on hand when needed. Accordingly, a report comparing your projected billings to your cash flow needs allows you to anticipate a cash-positive or cash-negative situation.

■ **Realization Rates.** No one uniformly collects his or her stated hourly rate. The realization report allows you to more precisely determine your actual hourly rate earned by client or matter. To generate this report, divide fees actually received by actual hours spent on the file (not just hours ultimately billed to the client). If you rank the results, you can see which clients or matters generated the highest and lowest realization rates.

■ **Leakage Reports.** These reports determine the lost income resulting from time leakage – from failure to record billable time, to writing off time when billing, to writing off unpaid amounts at the time of collection (or, more accurately, non-collection). By comparing the difference between your billable fee “ceiling” (your regular hourly rate multiplied by your annual billable hours target) and your actual annual fee receipts, you can see the total amount of your billable time leakage. By determining the time written off, you also can figure your leak volume.

■ **Exception Reports.** You can produce reports that provide only the exceptions – for example, unpaid fees or disbursements over a certain dollar threshold and a certain date range. In this way, you separate the forest from the trees, focusing in on the information necessary for problem solving.

■ **Profitability Reports.** To determine your average hourly cost for providing services, divide your total annual expenses by your annual billable hours expectation. This provides a ballpark cost per hour or standard cost to render services. If you are not collecting at least your billable hour total times your standard cost on a particular matter, you are losing money on that file.

For example, assume you expect \$100,000 in draws from your practice annually. You pay your assistant \$45,000 in salary and benefits per year. All other overhead expenses total \$25,000 for the year. Your total annual expenses are $\$100,000 + \$45,000 + \$25,000 = \$170,000$. Assume you bill 1,700 hours per year. Your “standard cost” of rendering services would be $\$170,000 \div 1,700 = \$100/\text{hour}$. If you are not collecting at least \$100 for each hour you put into a matter, that matter is costing you money.

If your firm is composed of multiple timekeepers, you need to determine each time-biller’s overhead rate or decide to treat all fee-billers equally, at least for computing standard overhead rates. Knowing your standard cost amounts will allow you to determine the absolute profitability of clients, files, lawyers, and practice groups. This is the first step

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toward moving from simply looking at revenues to looking at true profitability factors, such as hourly cost of services, EHR, and realization rates. You can then make decisions about client selection and retention, compensation, bonuses, capital contributions, and other financial decisions based on hard financial data.

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Tips, Traps, and Resources

POSTAL RATE INCREASE: New postal regulations went into effect on May 14, 2007. The new rules fundamentally change the way mail is measured and may result in significant cost increases, especially for parcels and overstuffed envelopes. The old weight-based methodology has been replaced by a shape-based pricing system that considers size, thickness, and weight. To control costs, you may want to switch from #10 envelopes and 8.5 x 11 envelopes to 6 x 9 envelopes to stay within thickness limitations. You may also want to consider using more two-sided printing and electronic submission of documents. A wide range of equipment is available to measure the dimensions of mail and calculate postage. For a full article on the postal rate increase, go to www.pa-lawpracticemanagement.com/?p=276.

STATUTORY INTERPRETATION: In another recent case, *Mastriano v. Board of Parole* (May 24, 2007), the Oregon Supreme Court rejected the argument that cases involving statutory interpretation are not authoritative if they predate *PGE v. Bureau of Labor and Industries*, 317 Or 606 (1993), which established a new framework for statutory interpretation. The fact that a case predates *PGE* provides no basis, in and of itself, to disregard the case's interpretation of a statute, and such cases remain authoritative and binding on lower courts to the extent they are not otherwise overruled. You can find the opinion at www.publications.ojd.state.or.us/S53543.htm.

OREGON TORT CLAIMS ACT: In a very recent case, *Baker v. City of Lakeside* (June 28, 2007), the Oregon Supreme Court held that the 60-day "relation-back rule" in ORS 12.020(2) regarding filing and service applies to Oregon Tort Claims Act cases. If an OTCA case is filed within the statute of limitations and served within 60 days of filing the complaint, the case is timely filed. You can find the opinion at www.publications.ojd.state.or.us/S53925.htm.

NEW UNIFORM TRIAL COURT RULES: Proposed changes to the UTCRs became effective August 1, 2007. You can find the UTCRs at www.ojd.state.or.us/web/OJDPublications.nsf. Select Uniform Trial Court Rules from the dropdown menu, then click on View, then click on the link to Uniform Trial Court Rules (UTCRC).

NEW MULTNOMAH COUNTY MANUALS: The Multnomah County Attorney Reference Manual has been revised for 2007, and the Domestic Violence Court Procedures Manual has been updated effective May 2007. To download the manuals, go to www.ojd.state.or.us/mul/index.html. For the attorney reference manual, click on About the Court, then select Attorney Reference Manual in the dropdown menu. For the domestic violence manual, click on Family Court, then select Domestic Violence Court Procedures Effective May, 2007.

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IN BRIEF

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