**BOARD OF TAX APPEALS**
**STATE OF LOUISIANA**

**THE SUCCESSION OF ANTHONY CIERVO, JR.**
**Petitioner**

**VERSUS** **DOCKET NO. 10832D**

**DEPARTMENT OF REVENUE,**
**STATE OF LOUISIANA**
**Respondent**

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**WRITTEN REASONS FOR JUDGMENT**

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This case came before the Board for hearing on the merits on May 8, 2018 with Judge Tony Graphia (Ret.), Chairman presiding and Board Members Cade R. Cole and Jay Lobrano present, and no member absent. Participating in the hearing were Kyle A. Spaulding, William A. Neilson, and Kevin Wheeler, on behalf of The Succession of Anthony Ciervo, Jr. ("Taxpayer"), and Wendy Ramnarine, on behalf of the Department of Revenue, State of Louisiana (the "Department"). After the hearing, the Board directed the parties to submit post trial memoranda, and took the case under advisement. The Board now renders the Foregoing Judgment for the following written reasons:

Taxpayer filed its Petition in this case on August 15, 2017. In its Petition, the Taxpayer appealed from assessments made against Anthony Ciervo, Jr. ("Mr. Ciervo"), for individual income tax for the years 2006, 2007, 2008, 2009, 2010, and 2011. The assessments attached to the Petition show assessed taxes, interest, and penalties in the amounts of $242,523.90, $262,439.92, $220,296.68, $82,566.10, $47,551.74, and $2,612.18 for the years at issue, respectively. The Petition also states that Mr. Ciervo died on March 16, 2016, and his succession was opened in the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana, Docket No. 758-808, titled "The Succession of Anthony Ciervo, Jr." An executor was

subsequently appointed, and there is no dispute as to the capacity of the Taxpayer to bring this appeal.

Mr. Ciervo filed Louisiana Individual Income Tax Returns (Form IT-540) for the years 2006 through 2011 on April 4, 2007, March 28, 2008, March 10, 2009, March 4, 2010, February 11, 2011, and March 1, 2012 respectively. Under the Louisiana Constitution, Article 7, § 16, income taxes prescribe three years after the thirty-first day of December in the year in which they are due, except when prescription is interrupted or suspended as provided by law. The due date for a Louisiana individual income tax return is generally May 15 of the following year. Consequently the taxes at issue in this case prescribed entirely after December 31, 2015. However, the Department issued its first Notice of Proposed Tax Due on March 3, 2017. Consequently, the assessments appealed from are facially prescribed, and the sole issue in this case is whether prescription was interrupted or suspended such that the prescriptive period had not run when the Department assessed the taxes disputed here.

At the hearing and in memoranda, the Secretary argued vigorously that prescription was suspended by agreement and/or by audit. R.S. 47:1580(B)(2) provides that prescription for Louisiana income tax is suspended when a taxpayer enters into an agreement with the Internal Revenue Service to suspend prescription as to federal income tax. In addition, R.S. 47:1580(B)(3) provides that prescription is suspended by the commencement of an audit of a taxpayer by the Internal Revenue Service. The Department claims that the Taxpayer's participation in the Internal Revenue Service's Offshore Voluntary Disclosure Program ("OVDP") entailed either an agreement to suspend prescription, an audit, or both. However, there is no dispute that the Taxpayer's participation in the OVDP commenced, at the earliest, on July 8, 2016. The taxes at issue in this case were therefore already prescribed on

their face before the Taxpayer entered into the OVDP. Consequently, whether participation in the OVDP constituted an audit or agreement to suspend prescription is irrelevant. Even if the OVDP could be said to be either, the prescriptive period would have already run on its face.

The Taxpayer's evidence raises the possibility that prescription was suspended by the filing of a "false" return "with the intent to evade taxes" under R.S. 47:1605 and R.S. 47:1580. Prior to the hearing, Taxpayer filed a Motion in Limine to Exclude the Louisiana Department of Revenue's Witnesses. The Taxpayer asked the Board to bar the Department from calling any witnesses at the hearing. According to the Taxpayer, the Secretary failed to disclose its witness list as required by the Board's Scheduling Order, and also failed to disclose potential witnesses in response to the Taxpayer's discovery requests. The Taxpayer claimed that allowing the Secretary to introduce witnesses at the hearing would result in a "trial by ambush." On more or less the same grounds, the Taxpayer had previously filed a Motion to Compel Complete Discovery Responses and Production of Documents Responsive to Requests for Production of Documents. The Taxpayer later withdrew the motion to compel, however, stating that it desired to preserve the hearing date in this case. Similarly, the Taxpayer filed a Motion to Strike, asking the Board to strike the Secretary's affirmative defense which stated:

> AND NOW, ANSWERING FURTHER, the Department as its affirmative defense submits that the assessments provided as Petitioner's Exhibit A have been properly assessed and timely delivered to the Taxpayer's last known address.

The Taxpayer claimed that this defense should be stricken because it was vague and did not provide fair and adequate notice of the nature of the Department's affirmative defense. In addition, the Taxpayer filed an "Advance Notice of Objection to Continuance of the May 8, 2018 Hearing on the Merits." In that pleading, the

Taxpayer reiterated its dissatisfaction with the alleged vagueness of the Department's affirmative defense and failure to respond to discovery requests. However, rather than continue the hearing to allow the Department to remedy the situation, the Taxpayer again asked that the Board preclude the Department from introducing any witnesses at the hearing. In any case, the Department did not request a continuance.

In its Pre-hearing Memorandum, the Department argued that prescription had been interrupted by the Taxpayer's filing of false or fraudulent returns with the intent to evade taxes under R.S. 47:1580(A)(4) and R.S. 47:1605(B)(2). The Department claimed that it first became aware of the alleged fraudulent or false return when the Taxpayer made reference to the OVDP in its Pre-Hearing Memorandum. In response, the Taxpayer orally moved at the hearing to bar the Department from introducing any evidence on the issue of fraud. As with its previous procedural motions, the Taxpayer argued the Secretary was obligated to plead fraud "with particularity" as an affirmative defense in its answer, but that it had failed to do so. La. C.C.P. art. 1005. The Board agreed and forbade the Department from claiming fraud or introducing evidence on the issue of fraud. Further, except for purposes of rebuttal, the Board also barred the Department from calling the one witness specifically identified in its pre-hearing memoranda: Ursula Dominge, a Management Analyst with the Department.

Accordingly, the Department introduced no evidence during the hearing.[1] However, Counsel for Taxpayer introduced into evidence Mr. Ciervo's federal account transcripts for the years 2006 through 2011. The transcripts do not list the

[1] The Department did ultimately call Ms. Domingue to testify as a rebuttal witness. The Board sustained the Taxpayer's ensuing objection on the grounds that Ms. Domingue's testimony exceeded the scope of rebuttal.

Taxpayer's originally reported income, but they do list the federal income tax liability Mr. Ciervo originally reported to the Internal Revenue Service. The transcripts also list the actual taxable income that was subsequently determined after the Taxpayer's participation in the OVDP. For the years 2006 through 2011, the Taxpayer's original reported tax liability was $7,963.00, $10,184.00, $4,155.00, $2,747.00, $2,698.00, and $3,464.00 respectively. The taxable income ultimately determined for these periods, as indicated by the account transcripts, was $3,029,568.00, $3,526,104.00, $3,104,861.00, $1,229,816.00, $740,411.00, and $79,388.00 respectively. The account transcripts further indicate that for each year additional taxes were added after examination in the amounts of $1,032,815.00, $1,211,075.00, $1,065,867.00, $408,040.00, $235,315.00, $17,724.00 respectively.

Counsel for the Taxpayer first called Mr. Jerald Curtner as a witness. Mr. Curtner stated that he is a semi-retired enrolled agent qualified to practice before the Internal Revenue Service. Mr. Curtner testified that the federal account transcripts did not show that there had been an audit or an agreement to suspend prescription between the Taxpayer and the Internal Revenue Service. Mr. Curtner also testified as to the contents of an OVDP Frequently Asked Questions ("FAQ") webpage from the Internal Revenue Service's website. Mr. Curtner testified that the FAQ did not suggest that participation in the OVDP constituted an audit. On cross-examination, Counsel for the Department asked Mr. Curtner why a taxpayer might subject themselves to penalties and interest as part of the OVDP. Mr. Curtner stated that, according to the FAQ, if the Internal Revenue Service could prove a substantial omission or fraud, a taxpayer who did not participate in the OVDP "could be" subject to audit and criminal penalties.

Counsel for the Taxpayer then called Mr. Michael A. Mayhall to testify at trial. Mr. Mayhall stated that his testimony was based on his review of the

Taxpayer's OVDP application, but that he did not prepare the application. According to Mr. Mayhall, the Taxpayer's OVDP application included the Taxpayer's original and amended federal income tax returns for the tax years 2006 through 2011. The OVDP application also contained documents that disclosed the Taxpayer's assets in foreign financial institutions. Mr. Mayhall testified that the additional taxes added as reflected on the federal transcripts resulted from the OVDP disclosures of overseas funds.

When asked whether participation in the OVDP meant that Mr. Ciervo underreported his income on his original tax returns, Mr. Mayhall stated: "I think that's what the transcripts of accounts show." When asked by counsel for the Department to explain the discrepancy between the Taxpayer's income as reflected on the federal account transcripts and the income reflected on the Louisiana income tax returns, Mr. Mayhall stated that the taxpayer's OVDP submission contained disclosures of the Taxpayer's assets in foreign financial institutions via a form referred to as an "FBAR." Mr. Mayhall stated an FBAR is a Financial Bank Accounting Report, however he also stated that the name of the form has changed from time to time. Mr. Mayhall stated that the basis of the disclosure was to remedy a failure to disclose or to file an FBAR. Mr. Mayhall also stated that, to the best of his recollection, the Taxpayer's OVDP disclosures related only to unreported FBAR's. When asked if the Taxpayer's participation in the OVDP meant that Mr. Ciervo had attempted to evade taxes, Mr. Mayhall stated that there are a number of innocent reasons that a taxpayer could participate in the OVDP. However, Mr. Mayhall did not claim to know of any particular innocent explanation applicable to Mr. Ciervo.

Counsel for Taxpayer also introduced into evidence Louisiana income tax returns for the years 2006 through 2011. The Taxpayer's Louisiana income tax

returns indicate reported federal Adjusted Gross Income (AGI) of $41,897 for 2006, $41,194 for 2008, $36,701 for 2009, $27,543 for 2010, and $28,045 for 2011. The 2007 Louisiana income tax return does not indicate what federal AGI was reported, but does indicate that the Taxpayer's reported federal income tax liability was $0. No explanation was provided for the apparent discrepancy between the federal tax liability on the 2007 Louisiana return and the Taxpayer's 2007 federal account transcript.

All of the foregoing evidence was introduced by the Taxpayer. Because of the large discrepancy in reported and actual income, apparently due to undisclosed offshore assets, the Board found it necessary to determine whether the Taxpayer's Louisiana income tax returns were "false" and filed "with the intent to evade taxes." Therefore, the parties were directed to file post-hearing memoranda on this issue. Having considered the parties' arguments and its own research, the Board now turns to whether the evidence introduced by the Taxpayer is sufficient to establish that Mr. Ciervo filed false returns with the intent to evade taxes.

La. R.S. 47:1580(A)(4) states that prescription against Louisiana tax, interest, or penalty is suspended by the "filing of a false or fraudulent return, as defined in La. R.S. 47:1605(B)(2)." Although R.S. 47:1580(A)(4) speaks of a false or fraudulent "return," La. R.S. 1605(B)(2) defines a false or fraudulent "report" as "any report filed with the intent to evade taxes, or a willful attempt to defraud or evade taxes that are due." There are no controlling Louisiana decisions explaining the difference between a "false" return and a "fraudulent" return. Moreover, the Board's own research of Louisiana cases interpreting similar provisions offers very little guidance.

In *Yesterdays of Lake Charles, Inc. v. Calcasieu Parish Sales & Use Tax Department*, 2015-1676 (La. 5/13/16), 190 So. 3d 710, our Supreme Court held that

the prescription of a sales tax governed by a virtually identical statute was not interrupted by the filing of a false or fraudulent return absent a finding of an intent to defraud a taxing authority of taxes due. The Supreme Court's reasoning is in harmony with the statutory language at issue here as well, which specifies that prescription is suspended by the filing of a "false or fraudulent" return with the "intent to evade taxes." It would be error for the Board to find prescription interrupted unless the Board finds that Mr. Ciervo acted with this intent. However, the statute defines this level of intent in discrete language: "the intent to evade taxes." The term "false" is set forth in its own discrete language which, if not superfluous, must have some meaning distinct from fraudulent intent.

Although there is no controlling guidance from Louisiana state courts, the decisions of federal courts may be of some assistance. Decisions of federal courts interpreting federal income tax law are pertinent to a consideration of Louisiana income tax laws patterned after the federal laws. *W. Horace Williams Co. v. Cocreham*, 38 So. 2d 157, 159 (La. 1948). Louisiana's individual income tax statutes are generally intended to conform to the federal individual income tax statutes. R.S. 47:290(A). R.S. 47:1605(B)(2) substantially tracks the language of the analogous federal statute of limitations suspension provision found in IRC § 6501(c)(1), which provides:

> (1) False return.--In the case of a false or fraudulent return with the intent to evade tax, the tax may be assessed, or a proceeding in court for collection of such tax may be begun without assessment, at any time.

The Federal Court of Appeals for the District of Columbia posited: "A 'false' return may be merely incorrect, due to negligence or some other cause lacking intent or not involving a tax, and thus such a return is not necessarily willful or an attempt to evade a tax." *Rick v. United States*, 161 F.2d 897, 898 (D.C. Cir. 1947). Another

federal court, finding no guidance in prior decisions, adopted the jurisprudential interpretation of "false" under IRC § 720511 holding that a statement is false if it was untrue when made, and was known to be untrue by the person making it. *Brister v. United States*, 35 Fed. Cl. 214, 219 (1996). More recent decisions of the U.S. Tax Court compare IRC § 6501(c)(1) with the civil fraud penalty imposed by IRC § 6663, and find that under either statute, the Commissioner's burden of proof is the same: to "show by clear and convincing evidence that (1) an underpayment of tax exists, and (2) the taxpayer intended to evade taxes known to be owing by conduct intended to conceal, mislead, or otherwise prevent the collection of taxes." *O'Neal v. Comm'r*, 111 T.C.M. (CCH) 1218 (2016); *Seiffert v. Comm'r*, 107 T.C.M. (CCH) 1017 (2014).

The pattern that emerges when courts have considered the meaning of false is that the word is equated with "incorrect," "untrue," or "an underpayment." A false return therefore is most likely one for which a taxpayer submits incorrect or untrue information, or understates his or her liability. In this case, the Taxpayer's Louisiana income tax returns report federal AGI far below the income disclosed in the Taxpayer's amended returns contained in the OVDP disclosures and reflected on the federal account transcripts. Based on this severe discrepancy, it is reasonable to conclude that the income reported on the Louisiana returns is understated, incorrect, or untrue. Consequently, the Taxpayer's returns would likely be considered "false" within the meaning of R.S. 47:1580(A)(4) and R.S. 47:1605(B)(2).

In addition, the word false in the above cases is closely associated with a guilty state of mind. This is logical, because the law is well settled that the mere fact that a return contains incorrect information does not suspend prescription. The false return must be accompanied by the intent to evade taxes. This level of intent is very similar to fraudulent intent. *See Yesterdays of Lake Charles, Inc. v. Calcasieu Parish*

*Sales & Use Tax Department*, 2015-1676 (La. 5/13/16), 190 So. 3d 710, 719. Federal courts have repeatedly equated the "specific purpose to evade a tax believed to be owing" with fraudulent intent. *BASR P'ship v. United States*, 795 F.3d 1338, 1343–44 (Fed. Cir. 2015); *Payne v. Comm'r.*, 224 F.3d 415, 423 (5th Cir. 2000); *Moore v. Comm'r*, 619 F.2d 619, 619 (6th Cir.1980); *see also Asphalt Indus., Inc. v. Comm'r*, 384 F.2d 229, 232 (3d Cir. 1967).

It also appears well settled in the federal jurisprudence that the intent to evade taxes or fraudulent intent may be proven by circumstantial evidence and reasonable inferences from the facts. *See Spies v. United States*, 317 U.S. 492, 499 (1943); *Stephenson v. Comm'r*, 79 T.C. 995, 1006 (1982), aff'd, 748 F.2d 331 (6th Cir.1984); *Petzoldt v. Comm'r*, 92 T.C. 661, 699 (1989). The inquiry into the taxpayer's intent is guided by indicia or "badges" of fraud, including: understatement of income; inadequate records; failure to file tax returns; concealment of assets; failure to cooperate with tax authorities; filing false documents, including filing false income tax returns; failure to make estimated tax payments; engaging in illegal activity; attempting to conceal illegal activity; dealing in cash; implausible or inconsistent explanations of behavior; an intent to mislead that may be inferred from a pattern of conduct; and lack of credibility of the taxpayer's testimony. *Seiffert v. Comm'r*, 107 T.C.M. (CCH) 1017 (2014) (citing *Spies*, 317 U.S. at 499; *Morse v. Comm'r*, 86 T.C.M. (CCH) 673 (2003), *aff'd*, 419 F.3d 829 (8th Cir. 2005); *Bradford v. Comm'r*, 796 F.2d 303, 307–308 (9th Cir. 1986). These are the same indicia set forth by the Supreme Court of the United States as indicating a "willful attempt to defeat and evade" tax. *Spies*, 317 U.S. at 499. No single factor is itself sufficient to establish fraud, but the combination of a number of factors constitutes persuasive evidence. *Niedringhaus v. Comm'r*, 99 T.C. 202, 211 (1992).

Three of the badges of fraud are relevant to this case. First, Mr. Ciervo understated his income. Mere understatement of income does not constitute proof of fraudulent intent on its own. *Yesterdays of Lake Charles, Inc. v. Calcasieu Parish Sales & Use Tax Department*, 2015-1676 (La. 5/13/16), 190 So. 3d 710, 719; *Poirier v. Collector of Revenue*, 417 So.2d 410 (La. Ct. App. 1982); *see Jacoby v. Comm'r*, 109 T.C.M. (CCH) 1365 (2015) (citing *Korecky v. Comm'r*, 781 F.2d 1566, 1568 (11th Cir.1986)). For example, understating income for two consecutive tax years by reporting ordinary income as capital gains has been held not to be indicative of fraudulent intent. *Poirier*, 417 So.2d at 413. However, consistently and substantially underreporting income for multiple years is strong evidence of fraudulent intent, particularly if the understatements are not satisfactorily explained. *Potter v. Comm'r*, 107 T.C.M. (CCH) 1101 (2014). In *Cooley v. Commissioner*, 87 T.C.M. (CCH) 1025 (2004), the taxpayers originally reported taxable income for five consecutive tax years, respectively as $87,508.67, $77,398.10, $49,747.09, $62,042.31, and $80,189.01, but on their amended returns for same years, reported taxable income of $186,846.86, $197,600.86, $114,947.98, $162,232.18, and $150,708.73. The U.S. Tax Court found that the discrepancies for the years at issue (114 percent, 155 percent, 131 percent, 161 percent, and 88 percent, respectively) demonstrated a pattern of consistently and substantially understating income, and that this pattern of behavior was a strong indicator of fraudulent intent. *Id.*

The Taxpayer urges the Board to find that the conclusion reached by the Court in the case of *Poirier v. Collector* is appropriate here. 417 So.2d 410 (La. Ct. App. 1982). *Poirier* concerned a taxpayer who substantially understated income on his income returns for two years. *Id.* The Court observed that "the failure to file a correct return does not necessarily constitute fraud." *Id.* At 413. *Poirier* is factually distinguishable from this case. The taxpayer in *Poirier* understated income for only

two years, whereas here Mr. Ciervo substantially understated his income for six years. *Id.* Further, the Court in *Poirier* found that, other than the understatements of income, "all other evidence negates the charge of fraud." *Id.* Here, there is no exonerating evidence. In addition, the Court in *Poirier* noted that the taxpayer's understatements were likely an innocent mistake because the taxpayer had been honest on his federal returns. *Id.* Mr. Ciervo unquestionably substantially understated his income by many millions of dollars on his original federal returns.

In this case, the Board does not have the benefit of having the Taxpayer's original and amended federal returns in evidence. Nevertheless, it can be reasonably inferred from the evidence and testimony that were presented to the Board that the Mr. Ciervo understated his income for all of the years in question, because the federal account transcripts show substantial disparities between the originally reported tax liability and subsequently amended tax liability. Further, there are large discrepancies between the AGI reported on the Louisiana income tax returns and the AGI indicated on the federal account transcripts. In addition, Mr. Mayhall testified that the Taxpayer disclosed unreported assets in foreign financial institutions as part of the OVDP application. This case does not involve a minor understatement for a single year, or even two years. Here, Mr. Ciervo understated his income by millions of dollars. In addition, Mr. Ciervo's substantial understatements persisted three times as long as the understatements in *Poirier*. This conduct is unexplained. The understatements in this case are egregious and weigh heavily in favor of finding an intent to evade tax.

Second, Mr. Ciervo concealed assets overseas through the use of foreign financial institutions. The concealment of the ownership of property or income is indicative of an intent to evade taxes. *Ruark v. Comm'r*, 449 F.2d 311, 313 (9th Cir. 1971). However, in some cases, courts have found unsophisticated taxpayers' failure

to disclose offshore accounts to be the product of an innocent misunderstanding. For example, in *Alexander v. Commissioner*, 106 T.C.M. (CCH) 198 (2013), a taxpayer admitted that he had access to financial statements and loans from an offshore account, but claimed that he did not actually understand that he had an ownership interest or any signatory authority over the account which would trigger a reporting requirement. *Id.* U.S. The Tax Court accepted this explanation and found that the taxpayer's misunderstanding was reasonable for someone relying on professional advice. *Id.* However, courts have been less forgiving of sophisticated taxpayers. In *Rahall v. Commissioner*, 101 T.C.M. (CCH) 1486 (2011), a former stockbroker who spent a significant amount of time trading securities and watching the financial markets claimed to be ignorant of his interests in foreign trusts until he came under audit. *Id.* However, the taxpayer in that case received millions of dollars from the trusts, and the testimony of his wife and father as to his financial expertise, along with other unexplained conduct, including lying to investigators, led the Tax Court to conclude that he fraudulently concealed his foreign assets. *Id.*

The fraudulent conduct in *Rayhall* was probably more egregious than the conduct here. Nevertheless, like the ex-stockbroker in *Rayhall*, Mr. Ciervo maintained large sums of money in undisclosed offshore accounts. This suggests that Mr. Ciervo was a sophisticated taxpayer who knew how to hide his assets from state and federal authorities. Unlike the situation in *Alexander*, no ameliorating explanation has been offered for Mr. Ciervo's actions. Consequently, the Board finds that there was a concealment of assets indicating an intent to evade taxes.

Third, Mr. Ciervo filed false documents. The federal Tax Court has found a taxpayer's submission of false returns to be an indicia of fraud, even without a conviction under IRC § 7206 to that effect. *Green v. Comm'r*, 111 T.C.M. (CCH) 1299 (2016); *see also Schwartz v. Comm'r*, 2017 WL 5125662, at *3 (6th Cir. Sept.

5, 2017) (holding that a guilty plea or conviction for willfully filing false returns under IRC § 7206 is strong evidence of fraud); *Vanover v. Comm'r*, 103 T.C.M. (CCH) 1418 (2012); *Morse v. Comm'r*, 86 T.C.M. (CCH) 673 (2003), *aff'd*, 419 F.3d 829 (8th Cir. 2005). In *Green*, the taxpayer filed invalid income tax returns, amended returns, and false self-prepared Forms 4852 (a Substitute for Form W–2) reporting zero wages for three years. *Id.* Each year, the taxpayer also attempted to have Social Security and Medicare tax erroneously refunded to him by misreporting income tax withholdings. *Id.* The Tax Court found these facts weighed in favor of finding fraudulent intent. *Id.* Mr. Ciervo's conduct is perhaps less egregious than the conduct described in *Green*, but the income tax returns he filed were equally false.

In sum, Mr. Ciervo substantially understated his income for six consecutive years, concealed assets, and filed false returns. All of the evidence in this case points toward an intent to evade taxes. No evidence whatsoever leads to a different conclusion. With no other plausible explanation to entertain, the Board will find from the facts presented: Mr. Ciervo filed false returns with the intent to evade taxes, and the filing of these returns suspended prescription. The Board therefore concludes that the assessments for the years 2006, 2007, 2008, 2009, 2010, and 2011 are not prescribed. Accordingly, judgment will be entered in favor of the Department, and the Taxpayer's Petition for Redetermination will be dismissed.

Baton Rouge, Louisiana this 11 day of September 2018.

**FOR THE BOARD:**

**JUDGE TONY GRAPHIA (RET.), CHAIRMAN**
**LOUISIANA BOARD OF TAX APPEALS**