



A House Divided: *Stephens' Active Appreciation Rule and Its Repercussions* for Equitably Dividing Nonmarital Assets in Nebraska

by Angela Dunne and David Pontier

Introduction

Ally and Bella, two avid Beatles fanatics, meet at a concert, fall in love, and get married. Shortly thereafter, Ally's mother passes away in a tragic ice curling accident, and Ally inherits her mother's home. At the time of inheritance, the home is worth \$100,000, and within a week of becoming its owner, Ally decides to sell the home. She researches locally renowned real-estate agents, and hires Roger, the best in the business, who sells the home two months later for a whopping \$1.1 million. Ally and Bella, somewhat naïve about taxes, are ecstatic with the incredible amount of appreciation realized on the sale of the home, and they decide to celebrate over a few rounds of margaritas. After her third glass, Bella lets slip that the Rolling Stones are way better than the Beatles, which prompts Ally to immediately call her attorney and file for divorce. And a legal battle over one-million dollars in appreciation ensues.

When dividing property between spouses pursuant to divorce, nonmarital assets and debts generally remain exempt from equitable division. Within this principal, however, Nebraska law has struggled for years to determine whether appreciation earned on nonmarital assets during marriage should likewise remain exempt.¹ Under prior Nebraska case-law, competing rules dictated different results.² One rule under the *Stanosbeck* line of cases looked to the type of property itself to determine whether appreciation should be divided,³ while a second rule under the *Van Newkirk* line of cases examined whether the *non-titled spouse*, i.e. the spouse without legal title to an asset, contributed significant enough efforts to cause that asset's appreciation to thus warrant a stake in its division.⁴ In

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July of 2017, the Nebraska Supreme Court ended this dilemma in *Stephens v. Stephens*⁵ and joined the growing majority of state courts to have adopted the active appreciation rule.⁶

Unlike its *Stanosheck* and *Van Newkirk* predecessors, the active appreciation rule divides *all* appreciation earned during marriage on *any* nonmarital asset unless a titled spouse can prove that such appreciation was not the product of the active efforts of *either* spouse.⁷ While *Stephens* has settled the debate regarding which principal of law to apply when dividing appreciation, *Stephens* has likely created a new debate in determining what spousal efforts constitute active efforts—an equally murky issue for Nebraska courts to tackle. This article hopes to serve as a practitioner's guide to the newly adopted active appreciation rule, while noting potential issues in its future applications.

The Facts of *Stephens*

Robert Stephens was a 34-percent owner and president of Stephens & Smith, a construction company that he founded prior to his marriage to Janet in 1991.⁸ As president of Stephens & Smith, Robert's responsibilities included working fulltime, managing company resources and employees, and making financial and investment decisions.⁹ Janet had no role with the company.¹⁰ At the time of their marriage, Robert's share of Stephens & Smith was valued at roughly \$300,000, and by the time that Robert filed for dissolution in 2014, his interest in Stephens & Smith had grown to over \$5 million.¹¹

At trial, the district court applied the *Van Newkirk* line of cases and found that Stephens & Smith should remain Robert's nonmarital property because "no marital funds were contributed to Stephens & Smith" and the appreciation earned in the company during marriage could not be distinguished between Robert's active efforts and "organic growth."¹²

Adopting the active appreciation rule, the Supreme Court of Nebraska reversed on appeal.¹³

The Active Appreciation Rule

As mentioned above, *Stephens*' active appreciation rule presumes that all appreciation earned during marriage is marital property subject to equitable division unless a titled spouse can satisfy the *passive appreciation exception*.¹⁴ The *Stephens* Court defines this exception by requiring the titled spouse to prove: "(1) The [appreciation] is readily identifiable and traceable to the nonmarital portion of the [asset], and (2) the [appreciation] is not due to the active efforts of either spouse."¹⁵

At its core, the active appreciation rule is a legal presumption that errs on the side of classifying appreciation as marital property.¹⁶ The *Stephens* Court found this to be the desirable approach because a titled spouse contesting this presumption would almost always have better access to the evidence required to rebut this presumption.¹⁷ For example, if a wife argues that

the appreciation earned on her premarital retirement account should be divided, she is likely to have better access to the financial records needed to evidence the spousal efforts undertaken to grow that account.

The Evidentiary Framework of the Active Appreciation Rule

Although the active appreciation rule's presumption is relatively straightforward, it is important to note that the non-titled spouse must satisfy two evidentiary burdens before the rule becomes applicable.¹⁸ First, the non-titled spouse must prove that appreciation accrued during marriage,¹⁹ and second, the non-titled spouse must show that the appreciation was the product of marital efforts of either spouse.²⁰ To clarify this latter element, the non-titled spouse must evidence some minimal amount of proof that marital efforts produced the appreciation because "[i]f there is no proof that marital contributions were made to a particular separate asset, any appreciation in that asset is obviously not active."²¹

After these threshold elements are met, the active appreciation rule then shifts the burden of proof to the titled spouse to show that marital efforts did not actively cause said appreciation, thus requiring the titled spouse to prove that the appreciation was passive.²²

Within this evidentiary framework, it is also important to remember that the active appreciation rule is not applicable unless the titled spouse has already met his or her burden of proof to show that he or she possess a nonmarital interest in the disputed property because all property owned by spouses during marriage, appreciated or not, is presumed to be marital property.²³ Accordingly, the evidentiary framework for the active appreciation rule in Nebraska follows this order:

- (1) The non-titled spouse proves the existence of property owned by either spouse during marriage, which is presumed marital;²⁴
- (2) The titled spouse proves his or her nonmarital interest in that property;²⁵
- (3) The non-titled spouse proves that the nonmarital property appreciated during marriage and introduces a minimal amount of evidence to show that such appreciation was the product of marital efforts;²⁶ and,
- (4) The titled spouse rebuts the active appreciation rule by satisfying the passive appreciation exception.

To apply this framework, refer back to the opening illustration. First, Bella must prove that Ally gained an ownership

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interest in her mother's home during their marriage. Second, Ally must prove her nonmarital inheritance interest in the home. Third, Bella must prove that the home appreciated during marriage, and she must also introduce a minimal amount of evidence that the appreciation was the product of either spouse's marital efforts. Finally, the active appreciation rule applies, requiring Ally to prove that the appreciation was passive.

And while the facts in the opening illustration do not dispute that Ally acquired her ownership interest in the home during marriage, it is not difficult to think of a scenario where this burden becomes more problematic for Bella. If the facts instead stated that Ally inherited her mother's home *after* she had separated from Bella but *before* she had filed for divorce, Bella would be required to prove the date of filing as the proper demarcation for the end of the parties' marriage as opposed to the date of separation—an issue litigated in many divorces.

Distinguishing Between Active and Passive Efforts

If a non-titled spouse is successful proving the threshold elements required to apply *Stephens'* active appreciation rule, then the crux of remaining litigation likely rests upon the distinction between active and passive spousal efforts. On this note, *Stephens* provides little guidance, and practitioners searching *Stephens* for a standard defining active efforts will search

in vein. Instead, *Stephens'* definition of active efforts must be divined from how *Stephens* applied this concept to its facts.

Because *Stephens* involved a husband who owned and served as the president of his company, *Stephens* focused on applying the concept of active efforts in the context of business management.²⁷ *Stephens* found, as a matter of law, that only first-tier business managers can actively cause appreciation in the value of their company's stock.²⁸ *Stephens* defined first-tier managers as persons "responsible for ensuring the policy, direction, and good will that contributes most directly to the value of a company's stock."²⁹ But *Stephens* didn't stop there. "The appreciation of a company's stock may be due not just to a first-tier manager's direct efforts, but to his or her mere presence, when the individual is identified with the business entity and tied to its good will."³⁰ Thus after *Stephens*, CEO-owners should fret over their nonmarital appreciated businesses, whereas cashiers with stock options may rest easy.

But for practitioners in this area, *Stephens* represents a challenge for counseling spouses who have minimal roles in appreciating their nonmarital property. While the scope of *Stephens* is limited to analyzing the active efforts of first-tier business managers, the foundation for *Stephens'* holdings comes from a family law treatise written by Brett R. Turner—THE EQUITABLE DISTRIBUTION OF PROPERTY,³¹ which



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opines on a wide range of spousal actions that constitute active efforts.³² Accordingly, practitioners may look to this treatise for insight as to how future battles over active-effort determinations may be decided by the Nebraska Supreme Court.

Sufficiency of Spousal Efforts and Proximate Causation

Whether a spouse's efforts in appreciating property are so minimal as to satisfy the passive efforts exception of *Stephens* is an issue frequently litigated in active appreciation jurisdictions.³³

While Turner's treatise expressly discourages courts from examining the magnitude of spousal efforts when applying the active appreciation rule,³⁴ Turner essentially couches this issue within the realm of causation.³⁵ Turner advocates for courts to adopt a proximate cause standard to evaluate whether spousal efforts, as a matter of law, were responsible for causing appreciation.³⁶ Accordingly, when the Nebraska Supreme Court is next called upon to distinguish between active and passive spousal efforts, the court may well adopt a proximate causation standard to analyze this issue. Such a standard would likely question whether marital efforts, in a natural and continuous sequence, without any intervening cause, produced appreciation, and without which appreciation would not have occurred.³⁷ Thus, the future in distinguishing between active and passive efforts may well be in evidencing whether an independent and sufficient cause did, or would have, brought about such appreciation apart from the actions of either spouse.

For example, the facts of the opening illustration state that Ally researched and hired Roger to sell the home that she had inherited from her mother. Thus, are Ally's marital efforts sufficient enough under the law to be the legal cause of the appreciation realized on the home? What if Ally can prove that the buyer would have purchased the home for \$1.1 million regardless of whomever Ally hired as her realtor?

If the facts of the opening illustration instead stated that Ally had taken actions to repair the home before its sale, thereby increasing its value, then active appreciation jurisdictions would not hesitate to classify such efforts as the active cause of the appreciation.³⁸ But while it is generally true that the more spousal time and resources undertaken to cause appreciation, the more likely a court will find such efforts to be the proximate cause of active appreciation,³⁹ it remains difficult for practitioners to anticipate where Nebraska courts will draw the line.

Lingering Questions After *Stephens*

1. Extinction of Grace Awards?

Under Nebraska law prior to the adoption of the active appreciation rule, the possibility existed for spouses to leave a marriage with drastically disparate shares of wealth earned during marriage.⁴⁰ These divorces were typified by one spouse

owning a large nonmarital estate, which produced a significant amount of appreciation or income during marriage, while the marital estate itself contained few assets of value.⁴¹ Upon dissolution, such nonmarital estates would remain exempt from division, and non-titled spouses would leave marriages with relatively small property awards. Nebraska courts sought to reconcile these inequitable cases by issuing Grace awards, which used "magical math" to divine an appropriate division of nonmarital property between spouses to ensure that the non-titled spouse received an equitable share of income-producing property, regardless of its classification.⁴²

With the adoption of the active appreciation rule, *Stephens* purports to eliminate the need for Grace awards.⁴³ This is because *Stephens*' presumption in favor of non-titled spouses allows such spouses to share in the division of appreciated nonmarital property. For example, a stay-at-home husband with a wife who owns and operates a considerable nonmarital business is now presumed to receive a marital share of the appreciation earned during marriage on his wife's business—thus negating the need for the husband to receive a Grace award.

Yet, a presumption is not a certainty, which is why *Stephens* may have overstated the extinction of Grace. In the case of a married couple whose primary source of income during marriage stems from passive appreciation on nonmarital assets, it seems likely that, even under the active appreciation rule, a non-titled spouse would suffer the same inequities at the heart of Grace.

If in the opening illustration Ally and Bella reconcile and live a luxurious lifestyle over the next three decades, funded solely by Ally's nonmarital trust that passively appreciates during marriage, then upon dissolution, *Stephens*' active appreciation rule will be of no avail to Bella, who will find herself in familiar shoes to the wife in Grace.

Thus, it remains to be seen whether Grace awards are still viable under Nebraska law in the context of inequitable, *passively-appreciated*, nonmarital estates.

2. Active Depreciation?

For better or worse. "[T]he marital estate should include the fruits of either spouse's efforts during the marriage."⁴⁴ But should the fruits of marital efforts be divided only when they result in a gain? While it remains to be seen whether the principles found in *Stephens* equally apply to active depreciation on nonmarital property during marriage, it is hard to distinguish the logical roots between the two applications.

For example, suppose in our opening illustration that when Ally inherits her mother's home that Bella volunteers to finish the basement. In doing so, Bella accidentally destabilizes the home, and it topples over the following day. The property depreciates by \$100,000 and is now worthless. If, after seeing the heap of rubble, Ally decides to file for divorce, would apply-

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ing the principles of *Stephens* result in Bella sharing an equitable division of the \$100,000 in depreciation on the home? Would it matter if the property depreciated through Ally's marital efforts—albeit with good intentions?

With the adoption of the active appreciation rule, it seems inevitable that the Nebraska Supreme Court will be called upon to provide an answer to whether a corollary rule exists.

3. Commingled Appreciation?

Finally, the adoption of the active appreciation rule sparks the question of how Nebraska courts should reconcile the concept of active appreciation with the Nebraska Supreme Court's longstanding commingling rules. "Separate property becomes marital property by commingling if inextricably mingled with marital property or with the separate property of the other spouse,"⁴⁵ and the burden for tracing nonmarital portions of commingled property rests on the titled spouse.⁴⁶


Accordingly, when appreciation earned during marriage is reinvested into a nonmarital asset, the *whole* of that asset should be treated as commingled property, thus placing the burden of proof on the titled spouse to trace a nonmarital interest in *any* part of that property.

This interplay matters little when the appreciation is intact upon dissolution because courts can equitably divide the marital appreciation while offsetting the value of the asset at the time of marriage (or acquisition during marriage) as the titled spouse's traceable nonmarital interest.⁴⁷ However, when appreciation or income earned during marriage is reinvested into an asset during marriage (thereby commingling the asset) with a value at the time of dissolution that is equal to or less than its value at the time of marriage (or acquisition during marriage), then courts cannot simply offset the original value of the asset as the titled spouse's nonmarital interest.

Return to the opening illustration one last time. Suppose that Ally and Bella both work diligently to repair the home that Ally inherited from her mother, thus appreciating its value to \$1.1 million. A year after their hard work, the economy tanks and home values plummet. By the time Ally files for divorce, the home is worth \$100,000. Here, Bella would receive nothing in divorce if the court offset the original value of Ally's inheritance as her nonmarital interest. And that treatment of the home would likely be incorrect under the principals of active appreciation and commingling. Instead, the court would need to treat Ally's home as commingled property and require Ally to prove what portion of her nonmarital interest remains in the home in light of the marital efforts placed into repairing the home.

Conclusion

Stephens' adoption of the active appreciation rule paves a new path forward in Nebraska for the equitable division of

appreciated nonmarital property. Harmonizing Nebraska law with a majority of sister jurisdictions, *Stephens* lends clarity to the proper rule of law governing the division of appreciated nonmarital property. However, *Stephens* also adds Nebraska to the ranks of jurisdictions wrought with litigation over the difference between active and passive appreciation. And as is the case when issuing a trailblazing judicial opinion, it is inevitable that the Nebraska Supreme Court will be called upon to answer the lingering questions presented by *Stephens*. 

Endnotes

- ¹ See Jane Langan Mach & Alyssa Martin, *Appreciating the Dilemma of Appreciation of Separate Property*, THE NEBRASKA LAWYER, July–Aug. 2017, at 7.
- ² *Id.* at 8–9.
- ³ See *Stanoscheck v. Janette*, 294 Neb. 138, 881 N.W.2d 599 (2016) (finding that the application of the active appreciation rule is limited to certain retirement accounts).
- ⁴ See *Van Newkirk v. Van Newkirk*, 212 Neb. 730, 212 Neb. 832 (1982).
- ⁵ 297 Neb. 188, 899 N.W.2d 582, 595 (2017).
- ⁶ See 1 Brett R. Turner, *EQUITABLE DISTRIBUTION OF PROPERTY* § 5:54 (3d ed. 2005) (finding a "remarkable degree of consensus in recent years" of states adopting the active appreciation rule).
- ⁷ *Stephens*, 297 Neb. 188, 899 N.W.2d 582, 595.
- ⁸ *Id.*, 297 Neb. 188, 899 N.W.2d at 587.
- ⁹ *Id.*
- ¹⁰ *Id.*, 297 Neb. 188, 899 N.W.2d at 595–96.
- ¹¹ *Id.*, 297 Neb. 188, 899 N.W.2d at 587.
- ¹² *Id.*, 297 Neb. 188, 899 N.W.2d at 589–90.
- ¹³ *Id.*, 297 Neb. 188, 899 N.W.2d at 596–97.
- ¹⁴ See *supra* text accompanying note 7.
- ¹⁵ *Stephens*, 297 Neb. 188, 899 N.W.2d 582, 595.
- ¹⁶ See *Id.*
- ¹⁷ *Id.*
- ¹⁸ See *Turner*, *supra* note 6, at § 5:56.
- ¹⁹ See *id.*
- ²⁰ See *id.* It is also important to note that a majority of jurisdictions require the spouse employing the active appreciation rule to also prove that the efforts of either spouse (presumed to be active) were undertaken during marriage. See *id.*
- ²¹ *Id.*
- ²² See *id.* at § 5:57 ("[T]he [causation] burden of proof was properly on the [titled spouse].").
- ²³ See *id.* at § 5:56 ("The owning spouse has admittedly proven that the *initial* value of the asset is separate property, but the entire point of the active appreciation rule is that the appreciation is acquired in a manner distinct from the underlying asset.").
- ²⁴ See NEB. REV. STAT. § 42-366(8) (Reissue 2016).
- ²⁵ *Id.*
- ²⁶ See *supra* text accompanying notes 17–20.
- ²⁷ *Stephens*, 297 Neb. 188, 899 N.W.2d 582, 596.
- ²⁸ *Id.* ("Despite the importance of each employee in a company, a company's value for purposes of active appreciation is attributable only to the efforts of first-tier management or similar persons with control over the asset's value."). In the context of active stock appreciation, it is important to distinguish between internal and external marital efforts. While *Stephens* limits the legal scope of internal active efforts (efforts undertaken through employment

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within a company) to first-tier business managers, it remains possible, if not probable, that external active efforts (e.g., stock trading) are not limited to first-tier business managers. For example, active spousal efforts in trading stocks, thereby creating appreciation, may still fall within the scope of the active appreciation rule regardless of whether the trading-spouse was a first-tier business manager. See Turner, *supra* note 6, at § 5:57, notes 66–71.

²⁹ *Id.* (citing *Hanson v. Hanson*, 125 P.3d 299 (Alaska 2005)).

³⁰ *Id.*

³¹ See *id.* at notes 10–11, 14–15, 19–23, 30–33, 40–44, and 46–47.

³² See Turner, *supra* note 6, at § 5:56.

³³ See *id.* at § 5:57.

³⁴ See *id.* at § 5:56.

³⁵ See *id.* at § 5:57 (“In most active appreciation cases, the non-owning spouse has little difficulty proving the presence of both appreciation and marital contributions. The result of the cases therefore generally depends on the extent which the appreciation was caused by the marital contributions.”).

³⁶ *Id.* (“[T]he law of equitable distribution should adopt a definition of causation close to the tort-law concept of proximate cause.”).

³⁷ See *Strode v. City of Ashland*, 295 Neb. 44, 68, 886 N.W.2d 293, 310 (2016) (defining Nebraska’s proximate cause standard).

³⁸ See, e.g., *Ghai v. Ghai*, 182 Ohio App.3d 479, 489 (1991) (finding that the appreciation on nonmarital real property was subject to equitable division because one spouse invested labor into repairing the real property during marriage).

³⁹ See, e.g., *Stephens*, 297 Neb. 188, 899 N.W.2d 582, 596 (The classification of the growth in value of [a nonmarital asset] . . . depends on the extent that the overall growth of the [asset] was caused by . . . active efforts.”) (emphasis added); *Plog v. Plog*, 20 Neb. App. 383 (2012) (finding “long-term and of consequence” efforts of non-titled spouse in operating husband’s nonmarital business were sufficient to transform nonmarital business into a

marital asset). *But see*, *Tyler v. Tyler*, 253 Neb. 209 (1997) (finding that husband failed to prove value in his efforts to improve his wife’s nonmarital residence, and thus his efforts were not significant enough to transform the residence into marital property); *Spady v. Spady*, 2016 WL 3252063 (Neb. App.) (“[Wife’s] work was not full-time, day to day . . . [.] As such, we conclude . . . [Wife’s] contributions to [Husband’s nonmarital business] do not rise to the level required to convert [Husband’s] separate property to a marital asset.”).

⁴⁰ See Craig W. Dalton, *Reconsidering Property Division in Divorce Under Nebraska Law in Light of the ALI’s Principles of the Law of Family Dissolution: Analysis and Recommendations*, 37 CREIGHTON L. REV. 1, 33–36 (2003) (“[A]pplication of the usual property division rules would have resulted in the wife receiving a small property award while the husband would have continued to enjoy nearly all the property he had enjoyed during the marriage.”).

⁴¹ See, e.g., *Dormann v. Dormann*, 8 Neb. App. 1049 (2000) (holding a nonmarital family farm, which produced income during marriage, should be equitably divided pursuant to divorce).

⁴² See *Grace v. Grace*, 221 Neb. 695 (1986); Dalton, *supra* note 40, at 33–34.

⁴³ *Stephens v. Stephens*, 297 Neb. 188, 899 N.W.2s 582, 595 (“[The] principles set forth in *Grace* are no longer applicable . . . [;] our adoption of the active appreciation rule . . . limits the need for such an extraordinary recourse.”).

⁴⁴ *Id.*

⁴⁵ *Coufal v. Coufal*, 291 Neb. 378, 385, 866 N.W.2d 74, 79 (2015).

⁴⁶ *Onstot v. Onstot*, 298 Neb. 897, 904, 906 N.W.2d 300, 306 (2018).

⁴⁷ See, e.g., *Heald v. Heald*, 259 Neb. 604, 611 N.W.2d 598 (2000) (offsetting the value of husband’s home at the time of marriage as his nonmarital interest).



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