



COURTESY

Shoe Tree Brewing Co. won a bronze medal at the Great American Beer Festival.

REALLY BIG 'SHOE'

Shoe Tree Brewing Co. honored

Nevada Appeal staff report

Shoe Tree Brewing Co. received a bronze medal at the 2018 Great American Beer Festival competition. Presented by the Brewers Association, GABF is the largest commercial beer competition in the world and recognizes the most outstanding beers produced in the United States. The top

three winners in the competition's 102 beer-style categories were announced Sept. 22 at the Great American Beer Festival awards ceremony held at the Colorado Convention Center in Denver.

Shoe Tree Brewing Co. was recognized in the American-Style Sour Ale beer-style category for its Wicked Shifty, a Sour New England IPA. Wicked Shifty, is a cloudy

pale beer that's kettle soured to give a tart refreshing flavor. New England IPAs are known for their major hop flavor and aroma without too much bitterness.

Shoe Tree took it a step further and soured it to add another layer of complexity. Shoe Tree Brewing Co. is a seven-barrel

HONOR, A15

Fraudulent Form 1099-MISC damages

Dr. Nicholas Angelopoulos (Dr. Nick) received an IRS Notice in 2011 for additional income taxes in 2007 based on form 1099-MISC sent to him. The form showed \$159,000 as taxable income to him, but it should have been about \$38,000.

Dr. Nick sued his former partners in district court for issuing a fraudulent form 1099-MISC with intent to cause him damages and problems with IRS.

The jury trial in the civil case in district court found the form was issued fraudulently and with intent to harm Dr. Nick. Dr. Nick prevailed on all counts and the defendants' counterclaim. The jury awarded him \$990,000



John Bullis

in compensatory damages, \$1 million in punitive damages and about \$200,000 in interest.

The district court found Dr. Nick wasn't unreasonable when he refused to settle for a much lower amount the defendants offered. Dr. Nick sought \$369,466 as reimbursement of the fees and costs he paid while the defendants offered only \$5,000.

Dr. Nick hired an attorney, an accountant and an expert witness.

Dividing the fees paid between the main issue on Count 1 with other issues was difficult. Count 1 involved whether the defendants had intentionally and fraudulently issued the incorrect form 1099-MISC. The jury found that intent was present.

Then the big issue was how much reimbursement of fees and expenses was appropriate for Dr. Nick.

The attorney fees were found to be reasonable and not excessive. The accountant dealt with IRS and prepared four years of amended returns after the Tax Court's favorable ruling. Other fees and expenses were found to be reasonable also, but the district court only awarded part of the

fees to Dr. Nick as reasonable and related to Count 1.

It's good to keep records of the income you receive each year and compare it to the form 1099-MISC or other forms. Everyone makes mistakes sometimes. If the form shows the wrong amount, meet with the issuer and resolve the matter — hopefully with a corrected form being done. Try to settle the matter in a reasonable way. Give the other side a copy of your records and computation so they can see if the form needs to be corrected.

Did you hear? "Ten rules for making every day a great day: Think that good things will

BULLIS, A15

GOED director: Huge progress made since 2011 in Nevada

By Geoff Dornan
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The head of the Governor's Office of Economic Development says Nevada has made huge progress since 2011.

"We've seen so much improvement it's hard to pinpoint what are the things that got us in the right direction," Paul Anderson told the Northern Nevada Development Authority's annual progress report breakfast meeting at the Carson Nugget. "If you think about it, we were in 2011 at the top of all the wrong lists."

Things are different now, he said.

"We went from hemorrhaging 186,000 jobs during the recession to gaining back 270,000 jobs," he said. "We did better than every other state in almost every single category."

He said GOED and its local and business partners did so by streamlining business processes, removing red tape and barriers to starting a business here.

"What we've seen is real diversity taking place," Anderson said. "We're seeing double digit growth in the areas we've identified as important sectors. Hundreds of new businesses call Nevada home."

He said now, Nevada's reputation in economic development isn't only known nationally but internationally with interest showing from Poland, Spanish Basque country, Japan and Australia among other places.

He said the recovery is translating not only into more businesses and job creation but better jobs with higher pay. He pointed out the average wage was \$20.88 a year ago, but has now reached \$28.59 an hour.

Anderson said the state has the nation's fastest growing population but admitted that's causing some problems, creating a serious housing shortage as well as traffic and infrastructure problems.

"These are good problems to have," he told the audience of more than 70 people.

NNDA President Rob Hooper said the authority has helped more than 100 expanding or relocating companies come to the four-county Sierra region since 2010. He said that has helped create some 5,000 jobs and bring more than \$1.4 billion in economic impact over the past eight years.

Now, he said, they're getting more selective.

"When we started and were in economic freefall, any job was a good job," Hooper said.

Now, he said they're focusing on good jobs with higher wages and companies that have a commitment to the area.

"Economic development is not about what's in it for me," he said. "It's about what's in it for our kids, our grandkids and our community."