

# Good News For Alabama Businesses: Federal Tax Increase Unlikely

By: Rutledge & Yaghmai

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Alabama businesses won't face a federal tax increase that could have totaled \$36.8 million for this year because the state will meet a deadline to repay federal money it borrowed for its unemployment compensation trust fund, [The Birmingham News](#) reports.

"I don't think they'll have to pay it at all," said Tom Surtees, director of the state Department of Industrial Relations, which runs Alabama's unemployment compensation program.

State employers generally pay taxes into Alabama's unemployment compensation trust fund, but the huge increase in jobless benefits paid to workers since the start of the financial crisis exceeded tax collections in 2008 through 2010 and forced the state to borrow federal money to keep its trust fund afloat.

The trust fund had a balance of \$405.5 million in December 2007 and \$309.7 million in December 2008, state records show, but would have had deficits of \$142.5 million in December 2009 and \$200.7 million in December 2010 without federal loans.

The state at one point owed the U.S. Treasury \$288 million, Surtees said. But taxes collected by the trust fund have exceeded payouts in recent months, and the state has whittled its debt down to \$44.4 million, according to the U.S. Department of Labor.

Surtees said the state would pay off all of its debt by a Nov. 10 deadline.

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## About Rutledge & Yaghmai

<http://rylaw.net/>

Rutledge & Yaghmai (R & Y) is a full service litigation firm that offers more than fiftyseven years of diverse legal experience. Formed in 2006, Rutledge & Yaghmai concentrates on giving each case individual attention as opposed to carrying a mass a number of cases. That way they are able to develop a lifelong relationship with clients.

### William Rutledge

William Eugene Rutledge graduated from the University of Alabama in 1960. He graduated from the University of Alabama Law School 1966. Mr. Rutledge served as a Captain in the Judge Advocate General's Corps, U.S. Army and as Chief of Military

Justice at Fort Bliss, Texas. He was trial counsel for the United States where he prosecuted several nationally publicized court marshalls. He was the recipient of the Distinguished Service Medal for his trial work in the Army.

He began the practice of law in Birmingham, AL on August 1, 1966. His early trial practice was a mixture of business litigation and railroad related litigation. He has a strong appellate practice in which he has excelled since the early 1970s and continues that practice till the present time. He has handled over 100 cases in the state appellate system and 80 cases in the federal appellate system.

He specialized through the years of his practice in business formations. He has assisted new entrepreneurs in the formation and strategy of their businesses. Also, he represents companies in business litigation. Cases have ranged from business disputes among members to representing smaller companies against the "larger corporations." Practice memberships include the Bar of the Alabama Supreme Court, the United States District Court for the Northern, Middle and Southern Districts, the United States Court of Appeals for the Eleventh Circuit, and the Supreme Court of the United States. He is married to Sherry Crittenden Rutledge and has four children and six grandchildren.

### **Greg Yaghmai**

Greg graduated with honors from The Citadel where he received his bachelor's degree in Business Administration. In 1997, he received his law degree from Cumberland School of Law.

For the first four and half of years of his legal career, Greg served as a Deputy District Attorney for the Jefferson County, Alabama District Attorney's Office. By age 26 he tried his first death penalty case. He went on to try either solo or as lead counsel seven capital murder and six murder cases. He also had the benefit of being the first lawyer in Alabama to be certified by the Alabama State Troopers as a Traffic Homicide investigator. He obtained this after attending a two-week seminar, which required him to live in a closed military base with forty other police officers. He also had the unique experience of being provided alcohol in a controlled setting so he could be utilized by the Jefferson County Sheriff's training academy in officers learning how to administer field sobriety tests. He is a member of the National College for DUI Defense (NCDD) which is a prestigious organization defending those charged with DUI.

He subsequently left the DA's office to become a partner in a forty lawyer civil litigation firm. This firm concentrated mostly on civil defense work, but Greg continued to expand his plaintiff and criminal defense practice.

In 2006, he co-founded Rutledge & Yaghmai. One of Greg's goals was to reduce the number of cases handled to allow for more individual attention to each case. Rutledge & Yaghmai maintains a general litigation practice. Greg focuses on personal injury, business litigation, and criminal defense cases.

Greg has truly handled cases from all sides: criminal prosecution/defense and civil plaintiff/defense. Overall, Greg has tried more than seventy-five jury trials to conclusion. He has significant experience in using visual presentations and present day media applications in presenting cases to jury. His ultimate jury consultant is his wife, Brandi, who he met when she served on the jury of a rape/kidnapping case he tried.

He has recently been asked to teach Trial Techniques for the International Web based site Solo Practice University. There he will share his expertise in trying jury cases.

Greg is licensed in all state and federal courts in Alabama and the 11th Circuit