

Tax Section Chairs, 1989–2014

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From its beginning 75 years ago, with a small number of interested American Bar Association tax lawyers, the Section has grown to approximately 20,000, including lawyer, associate, and law student members. Just as important, it has grown in its dedication to the tax system and to aid those least able to cope with the system (although many would say that encompasses most Americans). On the occasion of the 50th anniversary of the Section, a history of those 50 years was set out in *The Tax Lawyer*. To update that on the Section's 75th anniversary, a year-by-year discussion of some of the goals and achievements of the Section during the succeeding past 25 years is set forth below.

While the Section was criticized in its early years as being primarily interested in the desires of its members and their clients, the brief résumés of the achievements of the Section during the past 25 years will make clear that the Section is interested in a fair, less complicated, and transparent tax system even when those goals are contrary to the wishes of its members' clients. The descriptions of the Section's achievements below have been extracted from remarks in *The Tax Lawyer* by its Chairs through the past 25 years. What you will see is a Section of the ABA which has supplied most of the leaders of the Treasury, the Service, the Tax Division of the Justice Department, and the Chief of Staff of the Joint Committee of Congress. You will also see a Section producing the best tax continuing legal education programs. Finally, you will see a Section whose comments on tax legislation and regulations are much in demand because of their quality and the recognition that they are not taxpayer oriented but tax system oriented. With that introduction, follow me through the past 25 years on a Section Chair by Section Chair basis.

A little more than 25 years ago, Irwin Treiger began his final column as Chair of the Section by welcoming Larry Gibbs back to Section after his stint as Commissioner of Internal Revenue. As indicated, members of the Section have constantly been called upon to assume the leadership positions in the agencies of the government responsible for the tax system. Irwin noted that Larry was on the Council of the Section when he was tapped to be Commissioner. In an earlier report, Irwin noted the resignation from Council of Ken Gideon who had accepted the post of Assistant Secretary for Tax Policy in the Treasury.

Irwin's successor, Jim Holden, who took over for the 1989–1990 term, noted that the Section had grown to 27,000 members, a far cry from its origins. He pointed out the constant problems that the Section faced in coupling

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its Annual Meeting with the Annual Meeting of the ABA. The ABA locations were not inviting to Section members and the Section Council asked the ABA to give consideration to that fact. As you may know, the Section ultimately divorced its Annual Meeting from that of the ABA.

Jim also noted an important focus of the Section, to increase the participation by women and various racial, ethnic, and other groups. During his term, the Section was also faced with a proposal that all civil tax litigation be consigned to the U.S. Tax Court. The Section supported that proposal . . . which of course went nowhere. Jim also testified on behalf of the ABA in support of the base broadening and lower rates introduced by the 1986 Tax Reform Act. Again, despite the clear reasons for such a tax approach, the base broadening and lower tax rates reflected in the 1986 Act lasted only a relatively short time. Finally, Jim noted that at the Section's May Meeting there were over 1,800 registrants. By its 50th year, the Section had really grown.

Jere McGaffey succeeded Jim as Chair for the 1990–1991 term. He noted the Section's decision to urge Congress to give more resources to the Service enabling it to function efficiently in the international arena. The need for sufficient resources for the Service has been a constant theme of the Section. Rather than receiving increases, today the Service is being crippled by a constant reduction in its budget. The new Commissioner commented in a luncheon speech to the Section that the severe cuts have meant that he can only replace one person for each 12 the Service loses. The Section is behind him, but that does not seem to be doing a lot of good.

Jere also mentioned the Section's continued comments and suggestions to the Service, Treasury, and Congress on tax legislation and regulations. Among the regulatory comments was a 115-page treatise on regulations dealing with foreign currency transactions. Jere noted that the Section constitutes one of the few groups commenting on regulations without having a direct interest. In the Section officer's annual courtesy call to the Service, the Section was complimented for this and on its important contributions to the tax system.

Peter Faber followed Jere and indicated that a principal objective of the Section would be to seek simplification of the tax laws and regulations. That prompted the Section's support for a flat 15 year amortization period for intangibles even though it might seem unfair in particular cases. The provision was adopted. The Section, under David Glickman's coordination, also suggested modifications to some existing regulations to make them simpler.

Peter also noted the continuing supply of top tax administration positions by members of the Section. Active Section members Fred Goldberg and Shirley Peterson had just assumed responsibilities as Assistant Secretary of the Treasury for Tax Policy and Commissioner of Internal Revenue, respectively. Peter noted six others who had assumed such leadership positions, but he also noted that this had not hampered the Section in disagreeing with some of the government's positions.

Council, during Peter's tenure, also opened all Section educational meetings to the government members and the press. Of course, we now find the

government members participating fully in Section educational programs, especially at its May Meeting, which is its most heavily attended meeting.

Al O'Neill was elected Chair for the 1992–1993 term and announced that Council had approved a report of a special task force on minority participation and had created a Standing Committee to Develop Minority Participation. This marked another milestone in the Section's attempt to diversify its membership and participation.

Carr Ferguson, who succeeded Al, announced the formation of a new Standing Committee on Women and Minorities, continuing the Section's emphasis on diversification. He also noted the appointment of Loretta Argrett, who was then on the Section's Nominating Committee and Vice-Chair of the Committee on Women and Minorities, as the Assistant Attorney General for the Tax Division of the Justice Department, a position that Carr had held.

Carr also reported on three rounds of testimony before the House Ways and Means Committee, another of the Section's important contributions to tax policy. Then he indicated that the Section had undertaken a project to improve the earned income tax credit for low-income taxpayers. Again, the Section was turning to the health of the tax system rather than to the interests of the clients of its members (few of who qualify as low-income taxpayers).

Tom Terry assumed the post as Chair for the 1994–1995 term and repeated the Section's support for the Tax Reform Act of 1986 (which many of us thought was the best of all the recently enacted tax legislation). Nonetheless, Congress continued to whittle away at it.

Tom noted that at that time virtually all living former Assistant Secretaries of the Treasury for Tax Policy, Commissioners of Internal Revenue, Internal Revenue Service Chief Counsels, and Chiefs of Staff of the Joint Committee on Taxation were members of the Section. As pointed out by others, this has been a signature of the Section. Tom also indicated the objectives of the Section: minimize complexity, minimize problems of administering proposed regulations, and minimize tax proposals creating uneven economic playing fields. Once again, these are important tax system issues, not issues directed to particular members or their clients. Tom also noted that the Section had submitted 94 comments on pending tax bills and that 31 of the recommended changes were adopted while eight others were partially adopted. Thus, the Section continued with another of its major efforts—to improve tax legislation.

During 1995–1996, I was fortunate enough to be allowed to succeed Tom as Chair of the Section. I noted that the Section opposed a proposal to move a substantial number of attorney positions from the Tax Division to the U.S. Attorneys. I did not want the tax expertise of the Tax Division to be dissipated. Happily, before the Senate Appropriations Committee took up this matter, the Section obtained “blanket authority” from the ABA for its position, and this proposal was defeated.

At that time, a number of widely varying proposals to revamp the tax system were being suggested, so the Section formed a blue ribbon task force

to analyze them. It was chaired by Jack Nolan, and the professors on the committee included Al Warren and Danny Halperin from Harvard, Mike Graetz from Yale, and Marty Ginsburg from Georgetown. The task force also included a number of former Section Chairs, former tax officials, and prominent Section members. Both the Treasury and the Service were very interested in the output of that task force. Finally, in a report to members, I noted the reduction in the Service's budget and the vitriolic attacks on the Service that were more than I could remember in 30 years of practice. I now can see that they pale in comparison to what is going on today.

Steve Salch, who succeeded me for the 1996–1997 term, commented on the valuable educational programs conducted by the Section. Under Steve, the 1996 May Meeting had a number of programs involving Treasury and Service personnel, programs generally regarded as the best CLE programs for tax practitioners conducted anywhere. The awareness of this resulted in attendance records at the midyear and May meetings despite the country's recession. Steve also noted that the Section consistently placed the interests of sound tax administration above self-interest—another of its best traits.

Steve reported that the Section had 40-plus substantive Committees producing comments and proposals for the tax system and that each Committee was now producing a business plan. He noted the Section's work with the IRS Restructuring Commission, which received favorable comments from both the Commission and the Treasury. Then he noted that the Section's comments on proposed regulations and other issues were so well regarded by the Service and Treasury that if they were a day late the Section received calls asking where they were.

For the Section's 1997–1998 term it was lucky to have Phil Mann assume the Chair. He testified before the Ways and Means Committee on the Restructuring Commission's recommendations and set out the guiding principles that the Section saw for governance and oversight. He also noted a continuation of the legal education efforts of the Section, which, under Jerry August, had produced two conferences on the Taxpayer Relief Act of 1997.

The Section's May Meeting set a new attendance record with over 2,064 registrants, and Phil reported that this showed that the Section's active membership was on the rise. He noted that the Section had recommended simpler, easier-to-comply-with regulations and proposals for simplifying a number of Code provisions.

Stef Tucker succeeded Phil, assuming the Chair for the 1998–1999 term. He commented on the record number of testimonies before Congress and number of proposals and comments on proposed regulations during Phil's occupancy of the chair. Stef stated that the Section was adding an ethics program to its educational programs (which would allow its members to get needed bar credits for ethics) and reported on a review to be conducted of the Section's entire CLE programming. While Stef was in office the Section established a new Vice-Chair Communications, evidencing the Section's growing efforts in communicating with its members, the ABA, the AICPA, and TEI.

Stef also reported on a Workshop on Low-Income Taxpayer Clinics, which attracted more than 100 attendees from all over the country. This again is a tribute to the Section's interest in the tax system rather than the narrower interests of the clients of its members. During Stef's tenure the Section testified and presented written submissions (receiving press coverage) in the public debate on tax issues of corporate tax shelters, simplification, and multidisciplinary practice. In the communications area the Section added to its home page a Manual on Government Submissions and links to substantive committees (employee benefits, exempt organizations, and state and local taxes), again increasing correspondence with its members.

Paul Sax assumed the Chair for 1999–2000 and picked up where Stef left off. He noted that under Ron Pearlman and Buck Chapoton the Section was being heard on corporate tax shelters, including a proposal governing corporate tax shelter opinions, extending the duties of candor and diligence in such opinions. This led to a submission to the Service and Treasury of proposed regulations addressing “more-likely-than-not” tax opinions.

For the Section, Paul also testified before the House Ways and Means Committee on corporate tax shelters. The Section further continued in a role Paul described as “Counsel to the Tax System,” by working with the Service in a highly successful Modernization Conference. Paul commended Stu Offer for his work with LEXIS Publishing leading to a corporate sponsorship and moving the Section to the forefront of the Bar and CLE providers and making meeting materials accessible through the Internet. Thus, the Section moved forward in its educational and technical contributions to the tax system and Section members.

Pam Olson became Chair for the 2000–2001 term. She noted that the Section had joined with the AICPA and others in testimony on the need for simplification, echoing a constant plea by the Section. She also noted the submission of comments on Circular 230 and tax shelter registration, listing, and disclosure.

Pam reported on the Section's support for creation and funding of low-income taxpayer clinics (LITCs), continuing its emphasis on the tax system rather than member's clients. She commended Nina Olson (no relation), who was serving as Chair of the Low-Income Taxpayer Committee and Director of The Community Tax Law Project. Of course, this is the Nina Olson who is and has been the National Taxpayer Advocate. Pam also reported that the Section agreed to become a supporter of the American Tax Policy Institute (ATPI), the major tax policy research organization, which undertakes tax policy reports and conferences. The Section not only supports ATPI monetarily, but former Section officers constitute a large portion of its board.

Pam then discussed an effort to bring younger lawyers into Section activities. It sponsored a Young Lawyers Forum with excellent programs. Pam also presented a list of predictions, which turned out to be more guides as to what should be done than what was done. They included a prediction that bipartisan-ship would prevail and that Congress would enact meaningful simplification.

Most of us wish that Pam had been right. Pam continued helping the Section until the administration grabbed her to be the Deputy Assistant Secretary of the Treasury for Tax Policy, the Treasury's top tax position.

Pam's departure led to Dick Lipton assuming the Chair for the 2001–2002 term several months before he thought he would have to. He noted that his focus would be on serving the Section's members, and he appointed Dick Shaw and Susan Serota to lead a Member Value Task Force. He then noted that he wanted to see a focus on the needs of less fortunate citizens in complying with the tax system, furthering the Section's efforts to better the system rather than merely bettering the member's clients.

Under Dick, the Section submitted lengthy comments on the Circular 230 rules governing practice before the Service. It also submitted a number of other comments, including comments on split dollar insurance, sentencing guidelines, exclusions under section 121, and numerous employee benefit comments. Dick also undertook strong efforts to remedy the greying of the Section. He noted the appointment in the previous year of six Nolan Fellows, young lawyers who demonstrated an interest in the Section. He also noted the Young Lawyers Forum and its breakfast, which attracted a strong attendance. Finally, he and Pam Olson wrote the heads of tax departments of the 200 largest law firms urging them to make Section benefits available to their young tax lawyers.

During Dick's service as Chair the country experienced its worst terrorist attack—the September 11 attack on the World Trade Center. The Section formed a task force chaired by Mike Hirschfeld (later to be a Section Chair) as a resource on tax matters resulting from the attack, such as the taxation of charitable donations to businesses damaged in the attack. Finally, after years of noting the adverse factors resulting from holding the Section's Annual Meeting in conjunction with the ABA Annual Meeting, the Council voted to not hold committee meetings during the ABA Annual Meeting, insuring that the Section would not be meeting at that time. As an aside, it might be noted that Dick was instrumental in the Section obtaining sponsorships, thereby making some of its programs more affordable for its members. At the time, there was worry on Council that the ABA would frown upon one of its Sections having a sponsor. Instead, many ABA Sections have now adopted the Tax Section model.

For the 2002–2003 term, Herb Beller took over as Chair. He noted the continued efforts to curb abusive tax shelters and the work of the Section's Tax Shelter Task Force under Bill Paul (who would be Chair in 2011–2012). He also noted the creation of four new task forces to advance tax system goals: the Inversion/International Tax Reform task force; the Business Activity Tax task force to work on a workable "nexus" standard; the Transfer Tax Reform task force to prepare a report on gift, estate, and generation-skipping taxes and alternatives.

Herb indicated a concentration of activity during his tour of duty on tax shelter matters in keeping with the major emphasis on these matters of the

Service and Congress. The Section gave comments on repropounded disclosure and list maintenance regulations and submitted twenty sets of comments on technical tax issues. The Section expressed reservations on the codification of the “economic substance” doctrine, reservations echoed by members of the Service and Treasury faced with implementing this statutory provision.

Under Herb, the Section also formed a new Pro Bono Committee to facilitate participation by Section members in pro bono activities. Once again, the Section moved forward on matters important to the tax system as a whole.

The 2003–2004 Section agenda was headed by Dick Shaw who pointed out that the Section had testified before the IRS Oversight Board and expressed the need for appropriate funding and personnel for the Service to carry out its administration of the tax system. This has been a constant plea of the Section and appears to constantly fall on deaf ears.

Dick said that Section officers met on four occasions with the Service and Treasury on tax shelter issues. It also continued to emphasize the necessity for simplification of the tax laws. Dick said that while this appeared to be a wasted goal it should nevertheless be aggressively pursued. The Section also continued its focus on Circular 230 and asked the Service to bring it back to the table. That was done. Dick also noted the growth of the Young Lawyers Forum and the attendance of more than 2,200 members at the Section’s May Meeting. Thus, the Section was growing, as was its complement of younger lawyers.

Ken Gideon, who served as both Chief Counsel of the Service and Assistant Secretary for Tax Policy of the Treasury, took over as Chair of the Section for its 2004–2005 season. He noted that the Section would hold its second meeting with the Real Property, Probate and Trust Law Section in Boston and that there were over 1,200 registrants.

Ken also reported that the Section had persuaded the ABA to retain tax simplification as a legislative priority, maintaining the Section’s attention to this issue of such importance to the tax system. Ken also testified before the IRS Oversight Board to stress the importance of initiatives to improve tax administration.

Under Ken, the Section established a new Technology Committee with each Section committee appointing a member. This again reiterated the Section’s recognition of the importance of technological communication with its members. Ken also continued the Section’s emphasis on attracting younger members and interacting with government officials.

Dennis Drapkin headed the Section for its 2005–2006 term. He immediately recognized some of Ken’s accomplishments, such as streamlining the Section’s structure with a revision of its bylaws and reorganizing its special committees as well as rationalizing its task forces. Ken had developed relationships with other Sections, which will help the Section in years to come. Dennis continued the focus of the Section on involving young and new lawyers and on enlarging the Section’s diversity. To this end, the Section funded

three \$5,000 scholarships for each of its next three years to help racial and ethnic minority students attend law school.

Following up on the Section's response to disasters, Dennis formed a task force to address tax issues arising in the aftermath of Hurricane Katrina, an enormous Gulf Coast storm. This storm also cratered the planned Midyear Meeting in New Orleans, which was moved to San Diego. The Circular 230 regulations also created a storm among practitioners, and the Section responded with a letter making observations and requesting immediate action.

Dennis and the other Section officers met with senior officers of the Service and the Treasury to discuss a number of issues, and the Section continued its timely submissions to the government on a variety of topics including tax treaties, exempt organization guidance following Hurricane Katrina, employee benefits, financial transactions, and the codification of the "economic substance" doctrine. At the special request of the Director of the Office of Professional Responsibility, it also examined whether Tax Court special trial judges would be appropriate triers of disciplinary hearings.

For the 2006–2007 term, the Tax Section welcomed its second female Chair, Susan Serota. Susan reported a successful Fall Meeting, again held in conjunction with the Section of Real Property, Probate and Trust Law. She also reported on comments from the Low Income Taxpayers Committee on requiring partial payments in offers in compromise and defining "low income." Susan and Dennis Drapkin also submitted a paper on behalf of the Section to the Finance and Ways and Means Committees on section 409A governing nonqualified deferred compensation, a subject about which Susan is one of the foremost experts.

During Susan's term the Section's Task Force on International Tax Reform completed a 200-page report, which was published and submitted to the Congressional tax-writing committees. Since the attention of Congress, the Treasury, and the Service was focused on the tax gap, the Section also stepped forward as one of the primary organizations equipped to better understand the issues involved. The Section also submitted more than 15 comments to the Hill, the Treasury, and the Service. It continued its efforts to promote diversity and created a new publication, *Student eNews*, aimed at law student members of the Section, again furthering its efforts to attract new young members and future leaders of the Section. The Section's 2007 May Meeting attracted over 2,300 attendees, demonstrating the health and vibrancy of the Section.

Stanley Blend took the helm for the 2007–2008 term and in his first report announced the formation of a new committee on publications. Of course, subsequently that has proven to be a very popular and important part of the Section's activities. He also noted submissions of the Section on the taxation of carried interests (a topic still on the forefront some seven years later) and the expanded penalties for return preparers. The Commissioner's office gave the Section special thanks for its submissions on the redesigned Form 990, most of which were incorporated in the final form. In his final report to

the Section, Stanley noted that it had submitted approximately 50 technical comments to the Hill, the Treasury, and the Service. He also noted the Section's move to advance its work in the pro bono arena. A new pro bono staff attorney was added and a proposal was made to establish an endowment to fund four legal positions with nonprofit, service-oriented organizations, preferably LITCs. The Section had moved far beyond its earlier concentration on the higher-income clients of its members.

Bill Wilkins began his term as Chair of the Section in the fall of 2008 and in his first column discussed the creation of a white paper entitled *Statement of Policy Favoring Tax Simplicity, Stability, and Transparency*. The Section created the white paper to present a clear statement of the core tax policy values it has advocated since the 1970s. Bill noted that the Tax Section always spoke up for the public in its recommendations.

Bill pointed to the success of the Section's meetings, particularly the Washington, D.C., May Meeting. This success had led to severe time and space constraints in past years. He also discussed the Section's continuation of its annual "courtesy calls" with senior tax officials in Washington. The discussions with the Treasury Department and the Service about the Service's Appeals process proved particularly productive.

In his final column, Bill again highlighted the continued success of the Section's May Meeting, which welcomed over 2,000 attendees. He noted changes in the Section's leadership, including the resignation of Chair-Elect Karen Hawkins in order to become the new Director of the IRS Office of Professional Responsibility as well as his own nomination as Chief Counsel of the Service. Once again, Section leadership was called upon to become the government's tax leadership.

Bill also reported that the Section continued to increase its pro bono efforts, hiring a new staff attorney to help identify opportunities for members to become involved and encouraging member participation in an important program to assist in the U.S. Tax Court on Calendar Call days. Finally, Bill announced the selection of the Section's first two Public Service Fellows. The Section had continued its efforts to make assisting low-income taxpayers a priority.

Stu Lewis, writing as Chair-Elect in the summer of 2009, noted that even in the midst of the worst recession since the Great Depression, the Section maintained a total membership of over 22,000. In his first column as Chair for 2009–2010, he discussed the Section's 30 to 50 annual comments to government agencies and the Hill. He also discussed the extensive legislative and regulation review process in which the Committee chairs, the Committee on Government Submissions, the Council Director, the Vice-Chair Government Relations, and the Section Chair reviewed and approved comments before they were submitted. While the review and submission process could be slow and frustrating, it was necessary to ensure well-reasoned and high-quality comments, and this was recognized by the Service, Treasury, and the Hill. Among the most notable submissions in that year were five white papers

initiated under the leadership of Bill Wilkins. These papers were designed as submissions to Congress and addressed issues that the Section expected Congress to consider in the near future.

Stu pointed out the significance of the Section's pro bono efforts, including its support for the Service's Volunteer Income Tax Assistance (VITA) program and its Public Service Fellowships. The Section would award up to two fellowships for a two-year period to recent law school graduates or judicial clerks employed in a public interest, nonprofit section 501(c)(3) sponsoring organization involving taxation or administration of tax law. Also of note was the Janet R. Spragens Pro Bono Award. The Section would give this award to up to two people each year for their pro bono service in representing low-income taxpayers.

Stu also discussed some of the Section's continued efforts to involve young lawyers, including the Young Lawyer Forum (YLF). He summarized the Section's most notable accomplishments during his term as Chair and the impact of the Section's comments to Congress. The government's requests for input from the Section demonstrated the influence of these comments, which was due in part to the rigorous review process put in place by the Section.

Charlie Egerton took over as Chair in the fall of 2010, and in his first column noted the addition of a welcome dinner for first time attendees at the Section's May 2010 meeting. He also pointed to the continued impact of the white paper created under Bill Wilkins' leadership, renewing the Section's plea for tax simplification. Charlie also reviewed the Section's largest comments project in many years—preparing recommendations to Congress for achieving tax reform in various areas of the Code.

In his last report to Section members as Chair, Charlie discussed the current health of the Tax Section. The Section's approximately 23,000 members and the steady attendance at Annual Meetings during the nation's worst financial downturn in 80 years indicated its overall health. Also demonstrating the health of the Section were the many young, new, and diverse faces at panel presentations, especially those at the May Meeting in Washington. Charlie also noted the success of the Section's comments. Approximately 28 sets of comments were anticipated to be submitted in the fall when the Section's committees would complete their tax reform recommendations to Congress. As another indicator of the Section's health, he noted the success of its pro bono initiatives under the leadership of the Pro Bono Committee, Public Service Fellowship Committee, and Pro Bono Staff Counsel, Rachel Ney.

In his column as Chair-Elect during the summer of 2011, Bill Paul discussed tax reform, identified by outgoing Chair Charlie Egerton as a critical area for the Section. He noted Charlie's tax reform proposals initiative as one of the largest projects undertaken by the Section in many years. Then, as Chair, Bill discussed the Section's continued pro bono efforts in the midst of a changing economic environment. The Section distributed its fifth edition of *Effectively Representing Your Client Before the IRS* free of charge to all of the approximately 160 LITCs that received grants from the Service. The Section

also continued to support the Service's VITA program and the Tax Court Calendar Call programs in which volunteers attended the calendar call and provided assistance to pro se petitioners.

Bill also reported on the Section's tax reform initiative. The Section's ideas for reform would be presented as "options" instead of "proposals," thereby reducing the likelihood that other Sections of the ABA might object, which might prevent the Tax Section from submitting the ideas to Congress. As of March 2012, options for reform in the area of financial products and partnerships had been submitted to Congress, and Council had approved the options developed in the estate and gift area and an option to address taxpayer identity theft. The Partnership and LLCs Committee developed seven separate options for improving the tax law relating to partnerships. In the area of financial products, the Financial Transactions Committee produced an impressive submission that spanned approximately 63 pages. This report was well received by Congress and Treasury, and House Ways and Means Chairman Camp referred to it at a joint hearing of his committee and the Finance Committee on the taxation of financial products. The Estate and Gift Taxes Committee produced a report of similar scale. Bill also noted the Low Income Taxpayers Committee's development of an option to address taxpayer identity theft.

Ruddy Ramelli took over for 2012–2013 and began his column as Chair-Elect by discussing the Section's unrivaled CLE programs. He noted that each of the three main Section meetings featured 40 or more committee programs providing well over 100 panel presentations. These presentations featured leading practitioners and government representatives.

In addition to CLE and technical comments, pro bono activities were a distinguishing effort of the Section. This effort included activities that directly supported LITCs, VITA and Military VITA, and Tax Court Calendar Call Programs across the country. Ruddy also noted the Young Lawyer Forum as a successful effort of the Tax Section, mentioning the success of its Annual Law Student Tax Challenge, which attracted over 100 submissions in 2011.

Ruddy further discussed the Section's Tax Reform Option Project started by Charlie Egerton. As of the summer of 2012, the project had produced five reports that were sent to the tax-writing committees. Ruddy noted that the Section had continued submitting reports and comments to the government over the summer. The Tax Reform Option Project produced six reports submitted by the Bankruptcy and Workouts Committee, the Insurance Committee, the Employee Benefits Committee, the Transfer Pricing Committee, the Corporate Tax Committee, and the Tax Exempt Financing Committee. Nine committee comments submitted over the summer brought the total number of comments submitted by the Section since the beginning of the year to 20.

Ruddy mentioned the high attendance at the Section's three Annual Meetings, especially the May Meeting in Washington. This Meeting was traditionally the largest, and registration during his term that year reached

almost 2,100. At the Section's Boston CLE Meeting, Commissioner Shulman gave one of his last speeches before the conclusion of his term.

Mike Hirschfeld, in his column as Chair-Elect for the 2013–2014 term, welcomed Janet In as the new Executive Director of the Section. She took over following the untimely death of Christine Brunswick, who had been a guiding light for the Section for years. In his first column as Chair, Mike discussed Chris's contributions to the Section. He also noted the Foreign Account Tax Compliance Act (FATCA), enacted in 2010 due to the abuse of offshore investments, perceived by some as a way to avoid paying taxes. FATCA would impose new withholding taxes on foreign financial institutions that failed to agree to disclose to the Service the identity of their U.S. customers. Mike mentioned the Second Annual International Tax Enforcement Conference to be held in Washington in November, encouraging attendance in order to help clarify any confusion about the new world of global tax cooperation and enforcement.

Mike highlighted the Section's continued and persistent commitment to pro bono matters, noting its Pro Bono and Tax Clinics Committee headed by George Willis. He also noted the Section's involvement in Tax Court Calendar Call programs, the importance of which is exemplified by the fact that approximately 70% of Tax Court petitioners across the nation are pro se. Mike focused on LITCs in his spring 2014 column, discussing the increase in low-income taxpayers and the need for these LITCs to help them solve and prevent the tax issues that faced them.

As the Section moves forward toward a century of accomplishments, it has continued the path of the last 25 years. Mike Hirschfeld recently sent letters to Congress urging that the Service's budget be restored. He pointed out the drastic harm to the tax system caused by the prior budgetary cuts, which would be exacerbated by the new threatened cuts.

So the Section continues as a voice for a sound tax system. It also continues to provide the best tax educational programs available anywhere, often with full participation of the Service and the Treasury. It also is pushing to obtain greater diversity in the Section. So here is to the next 25 years and the Section's 100th anniversary!