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Inside This Issue

ABA opposes beneficial ownership proposals that would impose new burdens on lawyers 1

Law firms will share in “pass-through” tax deductions in sweeping tax reform package 3

Tax reform agreement preserves deduction for student loan interest 3

ABA urges Congress to support funding for democracy programming 4

ABA applauds introduction of environmental justice legislation 5

House passes concealed-carry bill with NICS provisions 6

ABA provides Russian Ministry of Justice with information about U.S. legal services market 8

Regular Features

Legislative Boxscore 2

Judicial Vacancies/Confirmations 6

Washington News Briefs 7



Other efforts are more effective in fighting money laundering

ABA opposes beneficial ownership proposals that would impose new burdens on lawyers

ABA President Hilarie Bass expressed the ABA’s concerns last month about key provisions in the draft “Counter Terrorism and Illicit Finance Act” that she said would “impose burdensome and intrusive regulations on millions of small businesses and their lawyers.”

In a [Nov. 27 letter](#) to House Financial Services Committee Chairman Jeb Hensarling (R-Texas) and Ranking Member Maxine Waters (D-Calif.), Bass said that Section 9 of the draft bill would require small corporations and limited liability companies (LLCs) and many of their lawyers to submit extensive information about the companies’ “beneficial owners” to the Treasury Department’s Financial Crimes Enforcement Network (FinCEN).

FinCEN would then be required to disclose the information to many other federal and foreign governmental agencies and financial institutions upon request.

The draft bill, sponsored by Reps. Steve Pearce (R-N.M.), Blaine Luetkemeyer (R-Mo.) and Carolyn Maloney (D-N.Y.), includes language that mirrors many of the controversial beneficial ownership provisions in Maloney’s previous bill, H.R. 3089, which the ABA has long opposed.

Bass submitted her letter for the record of a Nov. 29 joint subcommittee hearing on various proposals that are intended to combat money laundering and terrorist financing. She emphasized that the ABA has worked diligently for years with the legal community, federal law enforcement authorities, and international stakeholders on reforms in this area but opposes the Section 9 provisions (“Transparent Incorporation Practices”) for several reasons.

First, she said the new regulatory regime created by Section 9, combined with the broad and confusing definition of beneficial owner in the proposal, would be costly, impose onerous burdens on legitimate businesses and their lawyers and subject them to harsh criminal and civil penalties for essentially paperwork violations, and sow confusion into the company formation process.

Second, Bass said the ABA believes that the proposed reporting requirements would weaken the federal government’s current anti-money laundering and counter-terrorist financing tools. FinCEN’s new Customer Due Diligence (CDD) rule, issued in May 2016 for banks and other financial institutions and set to take effect in May 2018, would be suspended until FinCEN could write new regulations transferring the banks’ existing beneficial ownership reporting duties to small businesses as required by the draft bill.

Third, Bass explained that the Section 9 reporting requirements are unnecessary because, in addition to FinCEN’s CDD Rule, the federal government and the legal profession have developed other tools and taken other

LEGISLATIVE BOXSCORE

LEGISLATIVE ISSUE	HOUSE	SENATE	FINAL	ABA POSITION
<p>Criminal Justice. H.R. 1809 and S. 860 would reauthorize the Juvenile Justice and Delinquency Prevention Act (JJDP). H.R. 2480, H.R. 2473, S. 1311 and S. 1312 are aimed at combating human trafficking. H.R. 510 and S. 139 would establish a system for the use of Rapid DNA. S.1917 would reform sentencing and corrections practices. S. 1994 would implement corrections reforms. H.R. 2899 would reauthorize the Second Chance Act. HR. 1795 would reform asset forfeiture laws. H.R. 38 and S. 446 would mandate concealed-carry reciprocity.</p>	<p>House passed H.R. 1809 on 5/23/17. House passed H.R. 2473 on 5/23/17. Judiciary Cmte. approved H.R. 2480 on 6/28/17. House passed H.R. 510 on 5/16/17. House passed H.R. 38 on 12/6/17.</p>	<p>Senate passed S. 860 and H.R. 510 on 8/1/17. Senate passed S. 1311 and S. 1312 on 9/11/17. S. 1917 was referred to Judiciary Cmte. on 10/4/17; S. 1994, on 10/19/17.</p>	<p>President signed P.L. 115-50 (H.R. 510) on 8/18/17.</p>	<p>Support sentencing and correction reform. Supports JJDP and Second Chance Act reauthorization. Supports funding for federal and state indigent defense programs. Supports certain civil asset forfeiture reforms. Supports bills to combat human trafficking. Supports prompt collection and testing of DNA evidence. See page 6.</p>
<p>Immigration. The president announced a new travel ban restricting entry into the country from eight countries. Federal judges temporarily blocked the ban for those seeking entry from six of the eight countries. The Supreme Court has allowed some of the restrictions to go into effect. The president announced he is phasing out the Deferred Action on Childhood Arrivals (DACA) program by March 2018. S. 1615 and H.R. 3440, the Dream Act, would continue the program.</p>	<p>H.R. 3440 was referred to Judiciary Cmte. on 7/26/17.</p>	<p>S. 1615 was referred to Judiciary Cmte. on 7/22/17.</p>		<p>Supports improvements in the immigration court and adjudication system. Opposes mandatory detention and supports alternatives to detention. Supports access to counsel and due process safeguards. Supports the Dream Act.</p>
<p>Legal Services Corporation (LSC). The president's FY 2018 budget included no funding for LSC, which is currently funded at \$385 million through 12/22/17 under P.L. 115-90 (H.J. Res. 123).</p>	<p>House approved \$300 million for LSC on 9/14/17.</p>	<p>Senate Approps. Cmte approved \$385 million for LSC on 7/27/17.</p>	<p>President signed P.L. 115-90 (H.J. Res. 123) on 12/8/17.</p>	<p>Supports an independent, well-funded LSC.</p>
<p>Tort Reform. H.R. 1215 would preempt state medical liability laws to impose caps on non-economic damages H.R. 985 would class action lawsuits. H.R. 720 would require mandatory monetary sanctions against lawyers who file non-meritorious lawsuits.</p>	<p>House passed H.R. 1215 on 6/28/17. House passed H.R. 985 on 3/9/17. House passed H.R. 720 on 3/10/17.</p>			<p>Opposes the bills. Opposes preemption of state medical liability laws and the bypassing of the Rules Enabling Act to amend the Federal Rules of Civil Procedure.</p>

Congress agrees on sweeping tax reform legislation

Law firms will share in pass-through tax deductions

The final version of H.R. 1, tax reform legislation that is expected to be enacted before Christmas, includes ABA-supported language granting tax relief to all “pass-through” entities, including law firms.

Although the final “pass-through” provisions do not include all of the ABA’s recommendations in this area, they represent a significant victory for the ABA and many of its law firm members.

Under the final version, individual owners of “pass-through” entities – including partnerships, Subchapter S corporations, and sole proprietorships – will be allowed to deduct 20 percent of the qualified business income they receive from the entity.

The deduction applies to all “pass-through” entities, but the benefits will be phased out for owners of law firms and other professional services businesses who earn over \$315,000 (for married taxpayers filing jointly) or \$157,500 (for single taxpayers).

These amounts are lower than the original \$500,000/\$250,000 income thresholds in the previous version of the bill passed by the Senate. However, because the final bill also lowers the top individual income tax from the current 39.6 percent to 37 percent and increases the income thresholds that a taxpayer must earn to be included in the highest income tax brackets, many high-income law firm partners and other professionals will still receive

substantial tax reductions under the legislation.

During conference consideration of the tax package, the ABA had urged the conferees to include the Senate’s version of “pass-through” business tax relief in the final bill.

In a [Dec. 13 letter](#), ABA President Hilarie Bass encouraged the conferees to apply the deduction for qualified business income contained in Section 11011 of the Senate bill to all “pass-through entities” – including law firms and all other types of professional service businesses on an equal, non-discriminatory basis.

Bass pointed out that while both the House and Senate versions of the legislation included substantial tax reductions for various “pass-through” businesses, the provisions differed significantly in several important ways.

The previous Senate-passed bill would have reduced taxes on these businesses by creating a 23 percent deduction for the qualified, non-wage portion of the “pass-through” income as determined by a complex formula. The Senate measure would have provided the deduction to all types of “pass-through” businesses, including professional service businesses, but professional services providers could only claim the full deduction if their taxable income did not exceed \$500,000 for married individuals filing jointly or \$250,000 for other individuals.

The House-passed bill would have taxed many “pass-through” businesses at a maximum rate of 25 percent on qualified business income, but would have treated other income as compensation subject to the taxpayer’s ordinary individual income tax rates. A reduced “pass-through” rate of 9 percent would have been phased in over five years

see “Tax reform,” page 4

Tax reform package preserves deduction for student loan interest payments

The final version of H.R. 1, tax reform legislation, preserves the student loan interest tax deduction, which was targeted for elimination in the earlier House-passed version of the bill.

In a [Nov. 28 letter](#) to the leadership of the House Ways and Means Committee and the Senate Finance Committee, the ABA expressed support, based on policy adopted in 1992, for the student loan interest tax deduction and said that law students are directly affected by any changes in the deduction.

Current rules allow borrowers to deduct, subject to income limits, up to \$2,500 in interest paid toward federal and private student loans that qualify.

“Of particular interest to the American Bar Association is the powerful financial disincentive for law students to enter the important function of public service in our society,” wrote ABA Governmental Affairs Director Thomas M. Susman. “The deduction of interest on law school loans helps recent graduates to accept lower paying, public service jobs that they might not otherwise be able to afford,” he emphasized.

Susman said the rising costs of obtaining college and graduate education result in a widening of the chasm between rich and poor, and college education may soon become a luxury that only the wealthy can afford.

The tax reform bill, marking the first major overhaul of the tax system since 1986, was expected to be passed by the House and Senate and signed by the president before Christmas.

ABA urges Congress to support essential funding for democracy, rights and governance programming

ABA President Hilarie Bass urged House and Senate appropriators this month to support continued funding for democracy, rights and governance programming as they finalize fiscal year 2018 appropriations legislation for the State Department, foreign operations and related programs.

“The United States has been able to play a critical leadership role in the world because it has, over multiple administrations of both parties, maintained a values-based foreign policy that advances the conditions for a peaceful and prosperous world,” Bass [wrote Dec. 7](#) to Senate Appropriations Committee Chairman Thad Cochran (R-Miss.) and Ranking Member Patrick J. Leahy (D-Vt.) and House Appropriations Committee Chairman Rodney Frelinghuysen (R-N.J.) and Ranking Member Nita M. Lowey (D-N.Y.).

She emphasized that failure to sustain and fund the values-based policy “risks ceding our leadership position to those who would remake the global order in ways that will certainly not serve U.S. interests.”

Bass pointed out that while Secretary of State Rex Tillerson as-

sured the ABA in a recent letter that upholding American values remains a central focus of U.S. foreign and development policy, the Trump administration requested a 38 percent reduction of \$1 billion for these efforts in its fiscal year 2018 proposed budget.

She urged the appropriations committees to consider the following provisions when they negotiate the budget and supplemental funding request.

Democracy Programs. Retain language from previous funding bills that requires that not less than \$2.308 billion shall be provided for democracy programs, which support rule of law and justice sector institution building, counter human trafficking and human rights abuses, combat public and private sector corruption, and build accountable governance institutions.

Choice of Implementing Instrument. Retain language directing the U.S. Agency for International Development to implement civil society and political competition and consensus-building programs abroad in a manner recognizing the unique benefits of grants and cooperative agreements, and expand language to include pro-

grams that develop independent judiciaries and legal professions. This can be done through grants to independent U.S.-based non-governmental organizations, which are best positioned to work as true partners with local leaders, Bass wrote.

Democracy Fund. Oppose any attempts to cut funding or redirect funds away from the Democracy Fund, which promotes democratic principles throughout the world and is especially important as the United States faces dangerous threats from violent extremism and democratic backsliding in critical regions. The administration recently proposed cutting \$99 million from the fund to provide emergency supplemental appropriations for disaster aid.

National Endowment for Democracy. Support a funding level of \$170 million for the endowment that is included in both the House and Senate appropriations bills to strengthen democratic institutions and civil society.

Contributions to International Organizations. Support a funding level of \$1.449 billion – the amount in the Senate bill – to fund U.S. dues payments for the United Nations regular budget and assessments for specialized agencies and international organizations.

Bass noted that the administration has underscored that it will prioritize U.S. interests and obtaining value for U.S. taxpayers in its foreign policy, and she emphasized that “investments in good governance and the rule of law around the world unequivocally meet these criteria.”

“Investments in preventive diplomacy and development are a fraction of the cost of military intervention required when governance fails,” she said. ■

Tax reform

continued from page 3

for small “pass-through” entities based on certain income thresholds. These lower “pass-through” rates, however, would not generally have applied to law firms and many other types of professional service businesses.

The ABA supported the Senate approach as far preferable to the House approach, which Bass said unfairly excluded professional services businesses from the lower tax rates applicable to other non-service “pass-through” entities.

“Law firms, accounting firms, and many other types of professional service providers create a large number of good paying jobs,” Bass ex-

see “Tax reform,” page 7

ABA applauds introduction of environmental justice bills

The ABA expressed support last month for introduction of legislation in the Senate and House aimed at strengthening environmental justice.

In a Nov. 16 letter to Senate bill sponsor Sen. Cory Booker (D-N.J.), ABA President Hilarie Bass applauded Booker's commitment to environmental equality by making his bill, S. 1996, the Environmental Justice Act of 2017, one of his top priorities in the 115th Congress.

The legislation, introduced in the House as H.R. 4114 by Rep. Raul Ruiz (D-Calif.), would require air and water permitting decisions to consider the cumulative impact to vulnerable communities and would clarify citizens' right to sue, which Bass said would help "remove barriers to justice for victims of manmade environmental disasters."

Vulnerable populations – such as indigenous communities, communities of color, and low-income populations – are more likely to be located near hazardous sites and exposed to toxins, Bass explained. "Achieving environmental justice



Sen. Cory Booker (D-N.J.) (at podium) discussed environmental justice issues in a keynote address during a panel discussion sponsored Nov. 27 by the ABA Section of Civil Rights and Social Justice. The panel included (seated from left): moderator Randy Hayman, Beveridge & Diamond PC; Mustafa Ali, vice president of Climate, Environmental Justice & Community Revitalization for the Hip Hop Caucus; and Patrice Simms, vice president of litigation for EarthJustice.

would result in the same degree of protection from environmental and health hazards for all people and equal access to the decision-making process to have a healthy environment in which to live, learn and work," she said.

The legislation's provisions include:

- codifying and expanding the 1994 Executive Order on Environmental Justice, which focused federal attention on the environmental and human health impact of federal actions on minority and low-income communities;

- codifying the existing National Environmental Justice Advisory Council and environmental justice grant programs;

- establishing requirements for federal agencies to follow when addressing environmental justice;

- clarifying that communities impacted by environmental crises may bring statutory claims for damages and common law claims in addition to requesting injunctive relief; and

- reinstating a private right of action for discriminatory practices under the Civil Rights Act.

Booker emphasized in a press release that the bill would provide disadvantaged communities "with legal tools to protect their rights." He added, "We cannot have social justice or economic justice without environmental justice." ■

Beneficial ownership

continued from front page

steps that are much more effective and practical in fighting money laundering and terrorist financing. These include the Internal Revenue Service's (IRS) current practice of collecting "responsible party" information from every business with at least one employee and then making that available to law enforcement, as well as the ABA's development in 2010 of the "Voluntary Good Practices Guidance for Lawyers to Detect and Combat Money Laundering and Terrorist Financing" (Guidance). In addition, the ABA, the International Bar Association, and the Council of Bars and Law Societies of Europe jointly published the "Lawyer's Guide to Detecting and Preventing Money Laundering" (Lawyers' Guide) in 2014.

Bass emphasized that the ABA will continue its effort to disseminate the Guidance, the Lawyers' Guide and other important education materi-

see "Beneficial ownership," page 8

House passes ABA-opposed concealed-carry legislation

Despite opposition from the ABA and others concerned about public safety, the House passed the Concealed Carry Reciprocity Act of 2017 by a vote of 231-198 on Dec. 6.

The bill, H.R. 38, would mandate national reciprocity for concealed-carry permits issued pursuant to state law, an action that would require any state that allows some form of concealed carry of firearms to recognize a concealed-carry permit issued in another state.

“That policy offends deeply rooted principles of federalism where public safety is traditionally the concern of state and local government,” then-ABA President Linda A. Klein wrote last summer to the leadership of the [Senate](#) Judiciary Committee and the [House](#) Judiciary Subcommittee on Crime, Terrorism, Homeland Security and Investigations. Klein highlighted ABA policy adopted in 2011 opposing legislation to force states to recognize concealed-carry permits or licenses issued in another state, and said “we should not tie states’ hands when it comes to deciding who can carry guns within their borders.”

She noted that a states’ ability to consider safety factors like age, training and criminal records would give way to other states’ less stringent requirements. “Unlike some efforts of Congress to create minimum safety standards, this bill could lead to no safety standards as more states enact laws to allow persons to carry concealed firearms without a permit,” she added.

Klein also expressed concern that the knowledge of local authorities would be rendered moot. For example, she said, a person with a history of domestic disturbances, who might be denied a concealed-carry permit in his or her own state, could

simply obtain a permit in another state. In addition, permits that are revoked, counterfeited or otherwise invalid would be difficult to identify by law enforcement or other officials.

Some states already have concealed-carry reciprocity agreements with other selected states that may have similar licensing requirements, and Klein said that, as a result, the legislation is unnecessary. Klein also highlighted the increase in crime that has followed the increase in right-to-carry laws, citing a study that found crime at a 13 percent to 15 percent higher rate than it would have been without these laws.

The future of the legislation, which has been sent to the Senate, became more complicated when a provision to help states and agencies enter criminal and domestic violence convictions in the National Instant Criminal Background Check System (NICS), was added to H.R. 38. There is no similar provision in S. 446, the Senate version of the concealed-carry legislation.

During floor debate on H.R. 38, opponents of the concealed-carry legislation argued that the NICS provision, with broad bipartisan support, should not be tethered to the concealed-carry provisions, which they believe will endanger more citizens.

In the Senate, there has been no action on S. 446. The Senate Judiciary Committee did, however, hold a hearing on ways to improve NICS on Dec. 6, the same day the House passed H.R. 38.

The ABA supports legislation to ensure that NICS is as complete and accurate as possible so that all individuals properly categorized by law as persons prohibited from acquiring firearms are included in the system. ■

Judicial Vacancies/Confirmations—115th Congress* (as of 12/18/17)

<u>Court</u>	<u>Vacancies</u>	<u>Pending Nominations</u>	<u>Confirmations</u>
US Supreme Court (9 judgeships)	0	0	1
US Courts of Appeals (179 judgeships)	14	6	12
US District Courts (678 judgeships)	120	34	6
Court of International Trade (9 judgeships)	2	0	0
Totals	136	40	19

*Includes territorial judgeships

WASHINGTON NEWS BRIEFS

U.S. ATTORNEYS: ABA President Hilarie Bass wrote to U.S. Attorney General Jeff Sessions last month asking him to urge senators to take diversity into consideration when proposing candidates to President Trump for nomination to become U.S. attorneys. In her [Nov. 30 letter](#), Bass emphasized the importance of diversity in the justice system and its relationship to the perception of fair treatment. This, she said, is especially true for those in the justice system who hold positions of authority such as the 93 U.S. attorneys, who are nominated by the president and confirmed by the Senate for four-year terms to represent the government as federal prosecutors in civil and criminal cases in the federal judicial districts. “U.S. attorneys are unquestionably among the most visible and powerful components of our justice system and, like judges, are symbols of government authority,” she said. The position of U.S. attorney, she added, is also a platform for future employment in the profession as judges, law firm leaders, professors, and elected officials. She noted that an equal number of men and women graduate from law school today, yet they enter a profession that is 65 percent male and 85 percent white (non-Hispanic) – a slight improvement from the year 2000, when statistics showed that the profession was 73 percent male and 88.8 percent white (non-Hispanic). She said the ABA is greatly concerned that a lower percentage of women and people of color have been appointed to U.S. attorney positions in the past year than in previous presidential administrations. “Our failure to achieve a diverse justice system despite the ever-increasing multiculturalism of our nation invites a crisis in public confidence,” she wrote, highlighting that the ABA has made increasing diversity and eliminating bias in the legal profession and the justice system one of four principal goals of the association.

HIGHER EDUCATION ACT/PSLF: The House Education and the Workforce Committee approved a Higher Education Act (HEA) reauthorization bill Dec. 12 that, in addition to making substantial changes to federal student loan programs, would eliminate the ABA-supported Public Service Loan Forgiveness (PSLF) Program. PSLF, established in 2007, forgives student loans for individuals who work in a wide range of public service jobs, including jobs in government and non-profit charitable organizations. Program participants include prosecutors, public defenders and legal aid lawyers, who are eligible for forgiveness of remaining debt after 10 years of eligible employment and 120 qualified loan payments. H.R. 4508 – known

as the Promoting Real Opportunity, Success and Prosperity Through Education Reform (PROSPER) Act – was introduced Dec. 1 by committee Chairwoman Virginia Foxx (R-N.C.), who said it is time “to get serious about simplifying and improving student aid.” During the 13-hour markup of the bill, committee members considered more than 60 amendments and rejected, by a close 20-19 vote, an amendment proposed by Rep. Joe Courtney (D-Conn.) that would have preserved PSLF and extended eligibility for the program to farmers. H.R. 4508 has not yet been scheduled for House floor action. Meanwhile, the Senate Health, Education, Labor and Pensions (HELP) Committee’s version of HEA reauthorization is expected to be unveiled early next year.

Tax reform

continued from page 4

plained. Professional service providers also help stimulate job creation in the local community and throughout the nation by purchasing goods and services from numerous other businesses, she added.

“Because professional services businesses provide just as many benefits to our economy and society-at-large as other ‘pass-through’ businesses,” Bass concluded, “the conferees should adopt the Senate’s language – and thus create a more level playing field – by applying the same basic tax rates, deductions and other tax benefits to all types of ‘pass-through’ business entities.”

In addition to the “pass-through” provisions, the tax reform package also benefits lawyers and law firms in several other specific ways.

For example, the final bill does not include the harmful ABA-opposed mandatory accrual accounting proposals that would have required many law firms to switch from cash to accrual accounting and therefore pay taxes on their work in progress, accounts receivable, and other “phantom income” long before it is received from clients. The final legislation does not include a controversial provision opposed by the ABA that would have barred contingency fee lawyers from deducting lawsuit-related expenses before the cases are resolved.

In addition, conferees preserved the ABA-supported deduction for student loan interest payments in the final bill, which will benefit many younger lawyers still struggling to pay off college or law school debts (see article, page 3).

ABA provides Russian Ministry of Justice with information about U.S. legal services market

The ABA provided information on the United States' system of lawyer regulation last month to the Ministry of Justice of the Russian Federation, which is considering revisions to rules that enable foreign law firms to practice in Russia.

In a [Dec. 5 letter](#) to Russian Deputy Minister of Justice Denis Novak, ABA Governmental Affairs Director Thomas M. Susman explained that the regulation of lawyers and law firms in the United States is conducted at the state level and that the general regulatory approach for practice authority, professional conduct, and discipline addresses individual domestic and foreign lawyers rather than law firms. Rules adopted by the states to regulate foreign lawyers in various capacities – which have been based on model rules developed by the ABA – provide a variety of mechanisms that foreign lawyers and law firms can utilize to offer legal services in the United States.

Foreign law firms, Susman said, generally may establish offices in U.S. jurisdictions on the same or similar bases as U.S. law firms, with specific rules varying by state. Foreign firms in most cases can operate under their own name, open branch offices, take on U.S. cli-

ents, and enter employment and partner relationships with U.S.-licensed lawyers, he said.

Foreign-licensed lawyers also may establish an office through registration as foreign legal consultants. Thirty-three jurisdictions have adopted the ABA Model Rules for Licensing and Practice by Foreign Legal Consultants, which allow lawyers from outside the United States, upon certain conditions, to establish an office and advise clients on the law of the jurisdictions in which they are licensed without passing any examinations or undergoing any additional training.

Foreign lawyers also may access the U.S. legal services market by becoming fully admitted in the U.S. jurisdictions by sitting for a bar exam in the United States. Once admitted to practice in a jurisdiction, foreign lawyers enjoy all the rights and privileges afforded to U.S. citizens who are members of the bar.

Foreign lawyers also may be able to engage in temporary practice through fly-in/fly-out arrangements.

“The ABA has long supported liberalized legal services markets, both in the United States and abroad, as a means to enhance the ability of lawyers and law firms to serve their clients effectively through cross-border practice,” Susman said. “The ABA believes that allowing these activities is critical not only for the mutual benefit of our legal practitioners and their clients, but also to promoting positive engagement between our respective legal professions and countries.” ■

Beneficial ownership

continued from page 5

als to lawyers in the United States and abroad and “to support efforts by federal law enforcement agencies and the states to detect and fight money laundering and terrorist financing in ways that minimize the impact on the confidential lawyer-client relationship, state regulation of the business formation process and legal profession, and the U.S. economy.”



The monthly *Washington Letter* reports news of national public interest to the legal profession, including congressional, executive branch and ABA activities concerning the association's legislative priorities. The newsletter is published by the Governmental Affairs Office as a service to ABA members and national, state and local bar associations. Full text is available on the Internet at [http://www.americanbar.org/advocacy/governmental legislative work/publications.html](http://www.americanbar.org/advocacy/governmental_legislative_work/publications.html). ©2017 American Bar Association. All rights reserved. Please address correspondence to:

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