

conceived and executed criminal enforcement.

## KUDOS

Our sincere thanks and praise are warmly extended for the following exceptional contributions:

- Fred T. Witt, Jr. of Deloitte & Touche LLP, Phoenix, Arizona, and his working group, for our letters to the Hill so effectively urging restoration of section 453 for accrual taxpayers;
- Helen M. Hubbard of Ernst & Young LLP, Washington, DC, and Professor Annette Nellen of San

Jose State University for their work with Chair-Elect Pam Olson drafting our excellent cash method testimony before the House Small Business Committee;

- Richard C. Stark of McKee Nelson Ernst & Young LLP, Washington, DC, for his ever-thoughtful guidance of our testimonies on penalty and interest reform;
- Vice Chair Buck Chapoton for drafting our reply to Senator Moynihan's inquiry, with customary balance and insight addressing the need for revitalization of ethical standards in our profession;

- Ronald A. Pearlman, freshly reappointed as Professor at Georgetown University Law Center, who has with consummate skill led and inspired our Corporate Tax Shelters Task Force, for that as well as our important testimony before the Senate Finance Committee; and
- Phillip L. Mann of Miller & Chevalier, Chartered, Washington, DC, for his continuing guidance of the modernization of the Internal Revenue Service and of the Section itself, but mostly for his astute and devoted stewardship of the Section. ■

# COUNCIL ACTIONS

by Joel D. Zychick, Secretary, New York, NY

The Council of the ABA Section of Taxation met on May 11, 2000, at the Spring Meeting of the ABA Section of Taxation in Washington, DC. The Council heard reports and took actions on the following topics.

## DIVERSITY PLAN FOR THE SECTION

Section Chair Paul J. Sax reviewed the Section's Tax Law Fellows initiative and announced the selection of the first six Fellows (see p. 34 of this *Newsletter*). Council then considered that the Fellows be denominated the "John S. Nolan Fellows" in recognition of Mr. Nolan's distinguished career, which included serving as a Section Chair and Assistant Secretary of Treasury for Tax Policy. Mr. Nolan cared greatly for young lawyers and understood well their importance to the future of the Section and the tax profession. Mr. Sax also reviewed the proposal to rename the Committee on

Women and Minorities the Committee on Diversity. Council unanimously adopted Mr. Sax's proposals.

## LEGAL OPPORTUNITY SCHOLARSHIP FUND

Mr. Sax reviewed the proposal for the Section to make a monetary contribution to the ABA Legal Opportunity Scholarship Fund that is an initiative of ABA President Bill Paul. Mr. Sax noted that the Fund complements the Section's work on Diversity, as its mission is "[t]o encourage racial and ethnic minority students to apply to law school and to provide financial assistance to ensure that these students have the opportunity to attend law school for three years." After discussion Council agreed to a funding commitment.

## AMERICAN TAX POLICY INSTITUTE

Richard Lipton reviewed a proposal for the Section to make a contribution to the American Tax Policy Institute (ATPI) to support and expand its role in the tax system. He advised that ATPI is seeking additional resources, both financial and non-financial, to enable it to continue its valuable tax policy research, analysis, discussion and commentary. Janet Spragens, incoming Council Director of the Section and Trustee of ATPI, said that ATPI was very interested in a partnership with the Section. After discussion Council approved the ATPI funding proposal with such changes as the Executive Committee of the Section may approve.

## MEETING ATTIRE

Mr. Sax proposed that the proper attire for all Section meetings be designated "Casual." Council unanimously adopted the proposal. ■