

## NEWS BRIEFS

### TAX SECTION RECEIVES IRS COMMISSIONER'S AWARD

The ABA Section of Taxation, together with the American Tax Policy Institute, the American Institute of Certified Public Accountants, the National Association of Enrolled Agents, and the Tax Executives Institute, was awarded this spring with the IRS Commissioner's Award—the highest honor bestowed by the Commissioner of Internal Revenue—in recognition of outstanding contributions and commitment to the success of the January 2000 Modernization Conference.

As Commissioner Charles Rossotti explained at the award presentation, the Modernization Conference was a cooperative effort between the IRS and the tax professional community, creating a private-public forum to examine the significance, complexity and magnitude of the challenges the IRS faces today and in the future. He said that the communication channels forged at the conference are models for future positive experiences, and all those who worked in partnership to organize the event are contributors to the complex process of modernizing the IRS and share in its successes.

### CONGRATULATIONS TO OUR JOHN S. NOLAN FELLOWS

The Section of Taxation recently established a new program, named in honor of the late John S. Nolan, to recognize young tax lawyers of achievement and promise. The Section congratulates this year's Fellows: Donna Lady Alpi, Hogan & Hartson LLP, Washington, DC; Barry Kozak, Bell Boyd & Lloyd LLC, Chicago, IL; Todd E. Molz, Munger Tolles & Olson, Los Angeles, CA; Shannon K.

Nash, Cooley Goodward LLP, Reston, VA; Jeffrey H. Paravano, Baker & Hostetler LLP, Cleveland, OH; and Anita C. Soucy, The Community Tax Law Project, Richmond, VA.

Benefits of being selected include: reimbursement of Section Meeting registration fees, recognition at Section Meetings, assignment of a mentor from a Committee of the Section, and participation in other special events of the Section. The role of a John S. Nolan Fellow is not a "working" assignment; however, the Section wishes to encourage these special young lawyers in assisting in the development of the Section's relationship with the Young Lawyers Division of the ABA, including recruiting members to the Tax Section, coordinating with the YLD liaisons to offer joint social activities at the Annual Meeting, and reporting to Council on their experiences as Fellows.

### MARK YOUR CALENDAR—NOVEMBER CLE ON NEGOTIATING BUSINESS ACQUISITIONS

"Negotiating Business Acquisitions," cosponsored by the ABA Center for Continuing Legal Education and the Section of Taxation, is scheduled for November 6-8, 2000, in Boca Raton, FL. The program is designed to educate lawyers, investment bankers, accountants and other professionals about the acquisition process, including techniques used in structuring deals; the tax, antitrust, securities and accounting aspects of business acquisitions; and it will provide techniques for valuing acquisition candidates. Register early. For more information, contact ABA Member Services at 800/285-2221 and select 3.

### IN MEMORIAM: MYRON C. BAUM

Myron ("Mike") Baum, a long-time member of the Section, died on June 19, 2000, at the age of 82.

A college graduate at age 18, Mike finished first in his class at NYU Law School while working full time and serving on the law review. He spent 35 years at the Justice Department, including more than 20 years at the Tax Division as an appellate lawyer, trial section chief, Deputy Assistant Attorney General and Acting Assistant Attorney General. Widely known and respected for his skills as a tax litigator, he was a revered mentor to several generations of Tax Division lawyers.

After retiring from Justice in 1979, Mike joined the Washington firm of Caplin & Drysdale, where he continued to practice until the time of his death. He was a regular attendee at Section meetings and an active participant in numerous projects and activities of the Court Procedure Committee. He also was heavily involved for many years as a volunteer in dispute resolution programs of local and federal courts in the District of Columbia.

Mike is survived by his wife, Bea, two sons and two grandchildren.

### NOVEMBER ABA CONNECTION: TAX OUTCOMES YOU DIDN'T EXPECT

On November 15, 2000, at 1:00 p.m. (EST) the ABA Connection is presenting a one-hour CLE teleconference on "Tax Outcomes You Didn't Expect." The Internal Revenue Code is full of surprises—and most of them are going to cost an unsuspecting taxpayer money. This teleconference discusses where some of the biggest surprises are, how they can increase a tax bill, and what steps to take to minimize their impact. Samuel L. Braunstein will lead a

panel of experts in discussing this important topic. The program is a no-cost benefit of ABA membership. Continuing Legal Education credit has been applied for in states that accept the teleconference format. To register, call the ABA at 1-800/285-2221 from 8:30 a.m. to 6:30 p.m. (EST) weekdays, beginning Monday, October 23rd. Or, register online by Friday, November 10th, at [www.abanet.org/CLE/connection.html](http://www.abanet.org/CLE/connection.html).

## ABA REJECTS REVISED MDP PROPOSAL

A renewed proposal of the ABA Commission on Multidisciplinary Practice to amend the ABA Model Rules of Professional Conduct was rejected by the ABA House of Delegates during its sessions at the ABA Annual Meeting in New York on July 11, 2000. The ABA unanimously voted to maintain its position that lawyers not be permitted to share fees with nonlawyers, and that nonlawyers not be permitted to own or control entities that practice law, effectively rejecting the concept of multidisciplinary practice, which has been an ongoing debate within the Association for at least the last two years.

The revised recommendation, which can be found at <http://www.abanet.org/cpr/multi-com.html>, took a more general approach to amending ethics rules to permit MDPs than did a proposal that was presented at the ABA's 1999 Annual Meeting in Atlanta. The House of Delegates declined then to support any rules change that would allow MDPs.

## UPCOMING PROGRAM ALERT—ALTERNATIVE DISPUTE RESOLUTION IN TAX CASES

Plans are underway for a one-day CLE program on alternative dispute resolution in tax cases. It will be held this fall in Washington, DC. Cosponsored by the Sections of Dispute

Resolution and Taxation, the program is designed to inform lawyers and taxpayers about new opportunities to resolve tax disputes with the Internal Revenue Service through mediation, arbitration and other ADR measures, as the IRS retools for the new millennium. Please check the website [www.abanet.org/tax/](http://www.abanet.org/tax/) for updates as plans are confirmed!

## TAXi CD SENT TO 78,000 SCHOOLS; FREE TO MEMBERS

The Section of Taxation teamed up this spring with the IRS to reach out to educators regarding TAXi—the award-winning online learning lab that teaches teens about the U.S. Tax System using real-life situations and dialogue that appeals to them. Colorful TAXi CD-ROM packages were developed and sent to over 78,000 middle and high schools around the country to encourage educators to bring TAXi into their classrooms without the need for an internet connection. TAXi's lively cast of characters, including *Kiki Schmooz* and *Kid Crunch Tax Genius*, explore tax-related matters that affect teens, such as summer jobs and teens in business for themselves. TAXi's Teachers' Toolkit provides links to a variety of IRS volunteer assistance and education programs, a tax forms resource kit, glossary of tax terms, as well as the ability to download specific teaching modules from the TAXi website.

Tax professionals who may find this program useful in their pro bono work or with their own teens are invited to obtain a free copy of the

TAXi CD from the ABA Tax Section office by calling 202/662-8670. To access TAXi online, visit the Section's website at [www.abanet.org/tax/](http://www.abanet.org/tax/) or the TAXi website at [www.irs.ustreas.gov/prod/taxi/](http://www.irs.ustreas.gov/prod/taxi/).

## CONTRIBUTE YOUR LEGAL EXPERTISE TO THE UNDP

The ABA Section of International Law and Practice extends an invitation to all ABA members to participate in a new project of the ABA and the United Nations Development Programme (UNDP). Housed in the offices of the Section of International Law and Practice, the mission of the ABA/UNDP Legal Resource Unit is to provide legal resources to service UNDP global governance programs and projects supporting legal reform and democratic institution-building. The primary task of the Unit is to assist UNDP Country Offices in identifying candidates capable of providing legal advice, normally on a *pro bono* basis, on the drafting of legislation, judicial reform, building of legal institutions including professional groups and associations, and other legal dimensions of governance.

The ABA/UNDP Legal Resource Unit commenced operations on February 1, 2000, and is currently developing a database of interested legal experts. For more information, contact Hongxia Liu, American Bar Association, 740 15th Street, NW, Suite 1060, Washington, DC 20005, tel. 202/662-1662, fax 202/662-1666, [liuh@staff.abanet.org](mailto:liuh@staff.abanet.org). ■



<http://www.irs.ustreas.gov/prod/taxi/>