

GOVERNMENT SUBMISSIONS

BOXSCORE

Since the last issue of the *NewsQuarterly*, the Tax Section has coordinated the following Government Submissions, which can be viewed and downloaded free of charge from the Section's website at www.abanet.org/tax/pubpolicy/regindex.html. If you have any questions or need assistance in locating these documents please contact the Tax Section office at (202) 662-1783.

I.R.C. §	DATE	TITLE	COMMITTEE	CONTACT
414(v)	6/26/02	Comments Regarding Proposed Treasury Regulation § 1.414(v)-1	Employee Benefits	Leonard S. Hirsh Bernard F. O'Hare
various	6/27/02	Comments to IRS and Treasury Dept. Regarding Tax Shelter Proposals dated March 20, 2002	Section of Taxation	Richard M. Lipton
n/a	6/28/02	Comments Concerning Limited Scope Income Tax Examinations in the Internal Revenue Service's Large and Mid-Size Business Division	Administrative Practice	Melissa E. Welch Thomas J. Callahan Gregory J. Gawlik
1441	7/24/02	Comments Regarding IRS Notice 2002-41: Withholding Foreign Partnership and Withholding Foreign Trust Agreements	U.S. Activities of Foreigners and Tax Treaties	Edward J. Tanenbaum Jason S. Bazar
n/a	8/5/02	Comments Concerning Proposed Amendments to Tax Court Rules	Court Procedure & Practice	Nancy T. Bowen
n/a	8/13/02	Comments Concerning Proposed Amendments to Tax Court Rules	Low Income Taxpayers	Elizabeth A. Copeland Leandra Lederman
various	9/13/02	Comment Letter to Treasury Dept. regarding Recommendations of the AICPA/ABA/TEI Task Force on Tax Simplification	Section of Taxation	David Glickman Terrill A. Hyde



THE SECTION WANTS YOUR E-MAIL

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INTERVIEW WITH **JAMES P. HOLDEN**

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involve issues that you would rather not have to wrestle with, such as collection due process hearings. You are not really working with the tax law; you are instead working with a taxpayer who has a tax liability and not much

money, and you are trying to protect that person's rights while the system extracts money from him. It can be an impossible situation.

I do think there is a risk to the core mission of Appeals when it is

required to perform these other assignments that tend to make the role of the Appeals Officer less attractive. We need to assure that Appeals will continue to attract highly qualified people. ■