

SPOTLIGHT ON COMMITTEES: COURT PROCEDURE AND PRACTICE

by Mary A. McNulty, Dallas, TX

The Court Procedure and Practice Committee (the “Committee”) focuses on procedural and practice issues arising in tax litigation. The Committee has a long history of active participation by members of the United States Tax Court, the United States Court of Federal Claims, the Office of Chief Counsel of the Internal Revenue Service, and the Tax Division of the Department of Justice. This governmental participation creates a unique environment in which issues are considered from a variety of different perspectives, thereby enhancing the tax system.

CLE Programs. The Committee offers exceptional CLE programs on procedural issues and hot topics involving tax controversies. Our programs typically include panels moderated by a subcommittee chair and featuring renowned experts, top government officials, and Tax Court or other judges. These presentations are supplemented by reports from the Chief Judge of the United States Tax Court, the Chief Judge of the United States Court of Federal Claims, a representative from the Office of Chief Counsel of the Internal Revenue Service, and the Assistant Attorney General for the Tax Division of the United States Department of Justice.

Our Current Developments Subcommittee Chair also presents a brief report on hot topics relevant to our audience. In addition, at our May meeting, we honor a former Tax Court judge and briefly profile his or her career and contributions to the tax system. We also have a joint luncheon at each of our meetings with the Administrative Practice Committee, featuring a government speaker.

On January 25, 2006, the Committee is presenting the Tax Section’s “last Wednesday” teleconference. The topic is “Fundamentals of Partnership Proceedings – Avoiding Common Procedural Pitfalls,” which is very timely for any practitioner handling a tax shelter case. This topic will also be beneficial to any practitioner handling partnership audits, which have become increasingly common.

At the Tax Section meeting on February 3, 2006, our Committee will be presenting panels on FAS 109 and the Continued Erosion of Privilege, Tax Shelter Litigation in the Court of Federal Claims and District Courts, and Publicity in Litigated Tax Cases. We invite you to join us.

Comment Projects. Committee members meet informally with Government representatives on particular issues and make formal submissions on proposed legislation, proposed regulations, and rule changes. The Committee recently provided comments on the Tax Court’s proposed rule changes; considered whether to recommend any changes to the rules of the U.S. Court of Federal Claims as part of a project of that court’s Bar Association; assisted with comments regarding the allocation of a dependency exemption between parents of a common child, due to the potential for increased Tax Court litigation of family law matters; and assisted with comments on proposed Treasury regulations regarding collection due process. The Committee also continues to provide input on the proposed “whistle-blower” legislation, the Tax Court’s e-filing initiative, and ways in which a

taxpayer’s privacy can be protected in Tax Court filings.

Comments are made available to Section membership on the Tax Section’s website by clicking through to either the Committee’s webpage or the Public Policy webpage.

Leadership and Participation. The Committee is fortunate to have talented, diverse, and energetic leadership and hard-working members who provide the Committee with experience, creativity, and common sense. Every effort is made to spread responsibility and credit freely. Many have participated in Committee activities for a number of years; others are new to the Committee. We maintain an environment in which new members feel welcome and are encouraged to participate actively.

Each Saturday morning during the Tax Section meetings, our Committee’s officers, sub-committee chairs, and other interested persons meet to plan future meetings. Despite an early start (7:45 a.m.), these meetings are stimulating, productive, and fun. Anyone showing up with a good idea and a willingness to work is likely to be asked to participate in a presentation at a future meeting.

If you would like to become involved with the Committee’s work, please feel free to contact either Mary McNulty (Chair), the Committee’s Vice-Chairs, Larry Hill and Chris Rizek, or the Committee’s Subcommittee Chair for Membership and our Young Lawyers’ liaison, Nicole Bielawski. Better yet—attend our Saturday morning planning meeting at the next Tax Section meeting! ■