

ABA Section of Taxation CLE Calendar

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DATE	PROGRAM	CONTACT INFO
October 21-22, 2010	ALI-ABA Course of Study: Tax Exempt Charitable Organizations Washington Marriott at Metro Center – Washington, DC	ALI-ABA www.ali-aba.org 800-CLE-NEWS
October 26-27, 2010	21st Annual Philadelphia Tax Conference Union League of Philadelphia – Philadelphia, PA	Tax Section www.abanet.org/tax 202.662.8670
November 3, 2010	Civil Tax Penalty Abatements – Fact or Fiction? CLE Teleconference & Live Audio Webcast	Tax Section www.abanet.org/tax 202.662.8670
November 10, 2010	The Rubber Meets the Road: Understanding the Impact of Schedule UTP CLE Teleconference & Live Audio Webcast	Tax Section www.abanet.org/tax 202.662.8670
December 2-3, 2010	27th Annual National Institute on Criminal Tax Fraud Hotel Nikko – San Francisco, CA	ABA Center for CLE www.abanet.org/cle 800.285.2221
March 21-22, 2011	2011 ABA/IPT Advanced Income Tax Seminar The Ritz-Carlton New Orleans – New Orleans, LA	Tax Section www.abanet.org/tax 202.662.8670
March 22-23, 2011	2011 ABA/IPT Advanced Sales/Use Tax Seminar The Ritz-Carlton New Orleans – New Orleans, LA	Tax Section www.abanet.org/tax 202.662.8670
March 24-25, 2011	2011 ABA/IPT Advanced Property Tax Seminar The Ritz-Carlton New Orleans – New Orleans, LA	Tax Section www.abanet.org/tax 202.662.8670
April 14-15, 2011	11th Annual Tax Planning Strategies – U.S. and Europe Conference Château de la Muette, OECD Headquarters – Paris, France	Tax Section www.abanet.org/tax 202.662.8670
June 15-17, 2011	4th Annual U.S. – Latin American Tax Planning Strategies Conference Mandarin Oriental – Miami, FL	Tax Section www.abanet.org/tax 202.662.8670

THE SUPREME COURT'S FEDERAL TAX JURISPRUDENCE | BOOK REVIEW *continued from page 18*

dence in the 20th Century as indicating a movement away from this position toward a pro-government slant in which the Court was primarily concerned about protecting the fisc against abusive conduct by taxpayers. Certainly, the proliferation of tax shelters (both individual and corporate) in the latter part of the 20th Century put pressure on the courts. Taxpayers have devised intricate strategies aimed at exploiting specific statutory and regulatory provisions that in many cases led to an odd and pro-taxpayer result. The courts, often applying sophisticated (and less sophisticated)

versions of the “smell test,” have felt a need to fill the gaps that they felt had been left by legislators, the Service, and state revenue departments. If this has seemed to indicate a pro-government bias, arguably it has been prompted by aggressive strategies adopted by taxpayers. It is not clear that a pro-government bias has been evident in cases involving run-of-the-mill business transactions. The Supreme Court's decision in *Frank Lyon Co. v. United States*, 435 U.S. 561 (1978), upholding the form of a financing structure, is a case in point.

Mr. Cummings makes a persuasive case for the proposition that the Supreme Court has had a significant impact on the development of the federal tax laws. His book should be required reading for all practitioners and students of the subject. ■

To order a copy of *The Supreme Court's Federal Tax Jurisprudence: An Analysis of Fact Finding Methods and Statutory Interpretation from the Court's Tax Opinions, 1801 – Present*, go to www.abanet.org/tax/pubs.