

records data significantly lacks information on race and ethnicity for 62% of its members. In contrast, the survey is missing these data for only 21% of respondents. The 2010 survey slightly over-represents minority members from the African American, Asian, and Latino communities. This was a net positive for purposes of the survey analysis; higher frequencies in the minority pools provided more observations from which to make in-group distinctions and draw between-group comparisons.

### Generalizability of Results

Since most of the data for the survey were collected electronically, the entire population was taken as the object of analysis; thus, neither probabilistic nor stratified sampling was employed. The above analysis of descriptive statistics shows that the respondent pool accurately represents the population in all sociologically significant dimensions. However, there are some limitations to bear in mind. First, respondents are members who are the most engaged in the Section and its activities. This has both positive and negative implications. On the positive side, the feedback elicited provides the Section with important insights that will help increase satisfaction among active members. On the other hand, attitudes of individuals who are less involved in the Section may diverge from those of the more active respondents. Since less-committed members tend not to answer surveys, impediments to their involvement must be inferred from the overall survey responses. Second, even though key minority groups are slightly over-represented in terms of percentages, the raw numbers of these respondents are very low. This means that a few highly opinionated individuals could skew the results. It is not certain that this is the case; however, please note that the observations based on ethnicity may be less reliable than observations based on gender or age. Third, the survey age distribution under-represents young members who are likely to be law students. For the vast majority—members between 30 and 65

years of age—the data support robust generalizations from the respondent pool to the member population.

Based on the 2010 Member Survey the following recommendations are being presented for consideration:

1. **Recommendation:** Develop incentives and leadership training opportunities for mid-career lawyers.
2. **Recommendation:** Conduct a focus group (during one of the Section Meetings) or distribute a short survey to query women members on their preferences and constraints on participation in Section activities.
3. **Recommendation:** 1) Consider new ways of cooperative marketing between the Tax Section and sponsors. 2) Increase member awareness of sponsorships through targeted surveys and mailings.
4. **Recommendation:** Consider creating a mentorship program or “associate chair” positions for younger attorneys that will bring them into decision-making contexts. Alternatively, create an institutional channel through which new tax attorneys can influence the selection of speakers or CLE topics. ■

## TAX *Bits*

### Tax: That Three Letter Four Letter Word

By Robert S. Steinberg\*

Tax time is for most too unhygienic.  
We all dislike taxes,  
I guess it's genetic.

Tax is a three letter,  
four letter word.  
For who wants to pay  
for a governing herd?

Blue and red hucksters  
gang gagging amuck.  
Some few call a Congress,  
and I call a duck.

Quack, quack the flock promises  
quacking aloud,  
anytime anyone  
gathers a crowd.

Quack, quack about giving  
the worker a living.  
Quack on about trying  
to spend less on flying.

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Quack about budgets  
and Social Security.  
Quack ideologically  
on Adam Smith purity.

But where does this quacking  
that hackles up foes,  
lead us, I wonder?  
If only to woes.

We'd pay taxes more gladly  
if Congress had unction  
to work compromises,  
as grownups should function.

But politics being  
no noble profession,  
we grudgingly file  
our income confession.

Burnt homage to hacks  
who spend off our backs,  
that three letter, four letter  
hated word “tax.”