From the Chair-Elect

By Rudolph R. Ramelli*

Moving into the role of Chair of the Tax Section is both exciting and intimidating. Exciting, because as Chair I can help continue the good work of the Section. As an organization, the Tax Section contributes more to the tax system than any other professional organization and all of this is done by volunteer members. We do this through our continuing legal education and publications, our government submissions, and our support of pro bono activities.

The continuing legal education provided by the Section is unrivaled not only in the quality and quantity of our content, but also in the experience of our speakers and in the many networking opportunities. We also meet in some of the best destinations in the country. At each of our three main meetings there are at least 40 committee programs providing well over 100 distinct panel presentations featuring leading practitioners and government representatives. In addition, the Section sponsors a variety of other CLE opportunities throughout the year, including monthly teleconferences and a number of longstanding national and international conferences, institutes, and seminars on which we partner with other organizations, such as IBA, IFA, TEI, IPT, and ALI-CLE. We also sponsor special programs for new lawyers and those interested in assisting low income taxpayers, such as Tax Bridge to Practice and the Low Income Taxpayers Representation Workshop. These programs range from primers for those just learning about an area of tax law to cutting edge discussions.

As a Section, we can also be proud of the numerous technical comments that our Committees produce each year, which are submitted to the government. As all practitioners know, tax law is constantly evolving. New laws are passed, and issues arise that need to be addressed by the tax system. The Treasury and the Internal Revenue Service attempt to do this through regulations, rulings, and other guidance. They cannot, however, do this alone. They need the insight that practitioners can bring to the process. At the Committee level is where this work is done. While the process takes time and may often seem bureaucratic, the work product is one that we, as Section members, can be proud of. The Treasury and the Service look forward to Section comments, take them seriously, and often adjust their thinking based on what our Committees suggest.

While its CLE and technical comments are enough to distinguish the Section, our pro bono activities complete the picture. Take a few minutes to look at the pro bono page on the Section's website or reread Bill Paul's "From the Chair" message in the Winter 2012 *NewsQuarterly*. You will see that the Section offers many opportunities and makes it easy for members to participate in pro bono activities.

Becoming Chair is also an intimidating prospect. The Section is well run and, as indicated above, does good work. Each Chair's goal is to continue that good work and to hopefully leave the Section in a little better position. I have been given a head start on accomplishing this with a list of recommendations resulting from the Long-Range Planning initiative undertaken by my predecessor Bill Paul during his term.

The last Long-Range Planning initiative was undertaken in 1999–2000. At that time, the Section did not have a formal channel by which to engage and support young lawyer involvement in the Section, nor did it provide opportunities to encourage pro bono practice, an important obligation of our profession. The 1999–2000 project identified needs in both areas, and as a direct result, both areas are thriving over a decade later.

The Young Lawyers Forum (YLF) is now a significant force in the Section. The YLF organizes the Annual Law Student Tax Challenge, which enters its 12th year this fall. Designed for J.D. and LL.M. candidates, this competition has grown each year and in 2011 attracted over 100 submissions. It is one of the Section's most rewarding activities—not only for the impressive competitors, but also for the long list of volunteer members who help in drafting the program materials and in serving as reviewers and judges. In addition, the YLF sponsors the Tax Bridge to Practice program at the May Meeting, which provides an introduction to tax practice through a combination of general and breakout sessions on substantive tax and career-building topics. This year's Tax Bridge attracted over 150 law students and young lawyers, and the many new faces added a refreshing energy to the May Meeting. In addition, the Section's commitment to pro bono is now well established and includes many activities that directly support low-income taxpayer clinics, VITA and Military VITA, and Tax Court Calendar Call Programs around the country.

At the May Meeting, Council accepted six reports from the Long-Range

* Jones, Walker, Waechter, Poitevent, Carrere & Denegre, LLP, New Orleans, LA.

Planning Task Force Subcommittees charged with looking to the future. These reports cover topics ranging from membership and diversity to committee structure and meetings. Over the next year, the Section Officers and Staff will prioritize the recommendations and undertake either implementation or further study.

One of the topics discussed in the Task Force reports is our Section Meeting format, which has been the same for nearly 30 years. Council will spend some time this year considering the format of our meetings. Our meetings have been successful, and that may be a testament to the current format. However, things change: technology has changed how we live and work, professional pressures have changed, family pressures have changed, and our membership has changed.

Council will consider all of these factors as it analyzes our meeting structure. Input will be sought from Committee Chairs, as well as from members who regularly attend our meetings and from those who do not. The conclusion may very well be that our current structure works and no changes are needed. Alternatively, we may find that the Section's best interest would be served by making changes that respond to the changing needs of our membership.

Finally, tax reform continues to be discussed and debated. The Section's tax reform option project begun by Charlie Egerton has produced five reports that have been submitted to the tax writing committees and more are moving to completion. The reports submitted to date have been very well received, with the tax writing committees requesting meetings with our members to discuss the options. Whatever form tax reform takes, the Section will be well positioned to respond.

I expect that 2012–2013 will be an active year for the Section. I look forward to serving as Chair, and I welcome your ideas and input as I undertake the role. ■