FROM THE CHAIR
You—Our Members—Are the Lifeblood of the Section

By Armando Gomez*

L
ike any volunteer organization, the Section of Taxation depends on its individual members for just about everything. While the Tax Section is the premier provider of continuing legal education for tax lawyers, educating its members through programming at our three regular meetings and numerous other CLE programs, and through thoughtful articles and commentaries published in The Tax Lawyer, the NewsQuarterly, and other publications, the Tax Section also provides many opportunities for its members to give back. Here are some of the ways in which you can become more engaged in the Tax Section’s work.

First, consider joining a committee, or increasing the number of committees on which you are a member. The Tax Section’s committees are where most of our work is done and are the pipeline through which Section leaders are made and leadership opportunities are filled. For example, we have over 30 committees that regularly provide programming at our three regular meetings. Whether your practice focuses on corporate transactions, planning for small businesses, cross-border matters, administrative controversy, or court practice, there is something for everyone at these meetings. You are welcome to attend any of the CLE programming at the meetings, and I encourage you to volunteer to help organize programming for our upcoming meetings. Most committees include a “current developments” session at the meetings, which can be a good place for younger or less-experienced speakers to get their feet wet. Just reach out to the committee leadership to volunteer, and I am sure they will be happy for your help. Contact information for each committee is available on the Section website. See page 11 for a current list of committees.

The committees also are the source of nearly all of the Tax Section’s government submissions. The government regularly requests our input on a wide variety of issues. Whether it is a notice of proposed rulemaking or other form of proposed guidance, or the need to address new legislation or significant judicial decisions, there are numerous opportunities for the Tax Section to provide its input into the guidance process. We also provide input to the Congressional tax-writing committees on proposed tax legislation and even opportunities for the Congress to simplify and reform the Code. All of these projects require input from our members. As a member of a committee, you can help formulate the scope and nature of reports that the Tax Section prepares, and, if you are so inclined, you can take on a principal role in drafting the reports. There are even opportunities for less-experienced members to get involved, including with research and cite checking for the reports. Every contribution is a valuable part of the process, and we are always looking for volunteers to assist with these efforts. If you attend the three regular meetings, each committee chair usually announces the projects for which the committee is seeking help. If you cannot make it to a meeting, you can also just reach out to the committee chair to volunteer, or better yet, to suggest a project that the committee can take on (with your help, of course).

The majority of the Tax Section’s committees are focused on a particular subject or practice area, like the Partnerships and LLCs Committee or the Civil and Criminal Tax Penalties Committee. Other committees focus on the operation of the Tax Section and what we do for our members. For example, if you are interested in enhancing the quality of our meetings or want to help with organizing our periodic CLE webinars, please volunteer to join the Membership and Marketing Committee or the CLE Committee. I would also encourage you to attend one of the sessions organized by the Diversity Committee, which provides programming across a wide range of tax issues.

For the young lawyers, the Young Lawyers Forum (YLF) presents a number of opportunities to engage our younger members in the Section’s activities. For example, each year the YLF organizes the Tax Section’s Law Student Tax Challenge (LSTC), in which teams of J.D. and LL.M. students compete in drafting and presenting on assigned problems. This program, which exposes law students to a research project that a law firm associate might receive in the real world, is a great introduction to the Tax Section for the students and is a fun way for young Section members to get involved in our work. And for anyone

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Henry Morgenthau, Jr.…The proposal … in 1952 … was placed … before the Republican Presidential candidate.… The proposal seeks … a rigid cleavage between tax administration and tax policy.… On one analysis, the Bureau is being separated from the thought influence, or the doctrinal influence, or the social philosophy of the Treasury Department. This seems the paramount objective.… [I believe] an antiseptic, sterilized tax administration, uncontaminated by the currents and needs of an ever changing society, is hardly realistic, and is clearly undesirable.… In brief, there are no ‘purely administrative matters’ in our federal tax system. Stated differently, there is no tax problem, certainly no significant tax problem, which should be answered on the basis of administrative considerations alone.… [A witness stated in congressional hearings on the proposal that] ‘I think there would be much less tendency on the part of an independent Bureau of Internal Revenue to read into the tax laws which you [the Congress] enact, interpretations which you did not intend.…’ I am afraid that here our witness, who happens to be a very capable attorney in dealing with theoretical matters, was also demonstrating that he is a very capable, practical attorney as well. For he was appealing to the Congressmen in a vein most pleasing to them, that of a defender of their authority against those who would flout the Congressional will.” Stanley S. Surrey, A Comment on the Proposal to Separate the Bureau of Internal Revenue from the Treasury Department, 8 Tax L. Rev. 155, 155–56, 157, 160–61 (1952–1953). 

If you want to get involved but are not sure you want to present at meetings, another option is to write an article for one of the Tax Section’s publications. Our editors are always seeking new content, so please think about how you might be able to contribute. And if you have a really big idea, or an in-depth outline that you have been regularly updating, consider whether a book is the way to go. The Tax Section has published a number of books in recent years, and is always happy to help authors think through how to publish on a practical topic that will be of interest to our members.

Each year the Tax Section goes through a process of identifying new leaders, for our committees, our council, and our officers. If you have interest in getting involved in Tax Section leadership, the first step is to get active in a committee. Once you have shown interest in the committee’s work, talk with the leadership of the committee about how to join their leadership team. At our regular meetings, anyone with a red badge is a member of leadership, so feel free to ask one of us how to get more involved.

Last, I wanted to mention one program that the Tax Section has to recognize younger lawyers who are actively involved in the work of the Tax Section. Named for the late Jack Nolan, who chaired the Tax Section in 1981-82 and received the Tax Section’s first Distinguished Service Award in 1995, this program has helped propel a number of younger lawyers into leadership positions across the Tax Section. I am honored to be the first Nolan Fellow to become chair of the Section, and am pleased that a number of other Nolan Fellows are also active in leadership positions. The current chair-elect, George Howell, will be leading the effort to identify the next class of Nolan Fellows this fall. If you know of an ambitious young lawyer who is devoted to the Section’s work, please consider submitting a nomination. Details on the Nolan Fellows program and application materials can be found on the Tax Section website.