



FROM THE CHAIR-ELECT

An Invitation to Celebrate the Section's 75th Anniversary

By Armando Gomez*

During the 2014–2015 fiscal year, the Tax Section will celebrate the 75th anniversary of its founding. This presents an opportunity to celebrate our history and to reflect upon all that the Tax Section has done—for the tax system and its members—since the summer of 1939 when the former Committee on Federal Taxation of the American Bar Association was formally designated as the Section on Taxation. It also presents an opportunity to consider where we want to take the Tax Section going forward. It will be my honor to serve as the Section's Chair during this upcoming, milestone year, and I look forward to working with each of you to recognize and celebrate our accomplishments, as well as to make plans for the future.

The Tax Section has long had an important role in the development of ethical standards applicable to the practice of law by tax attorneys. With the recent finalization of amendments to Circular 230, emails and other regular communications will soon be shortened to eliminate boilerplate disclaimers that routinely have been disregarded. The new amendments to Circular 230 provide an opportunity to reflect, however, on the principles to which tax attorneys must adhere when providing written advice to clients and prospective clients. The Standards of Tax Practice Committee will continue to lead our efforts in this area, and our incoming Chair-Elect, George Howell, and I are excited about working with the committee to ensure that the Tax Section remains a leader in setting standards for the profession.

From its founding, the Tax Section has played a significant role in law

development. The past year has been no exception, with thoughtful comments submitted to the congressional tax-writing committees on pending legislative proposals and to the Treasury Department and the Service on proposed regulations and other guidance items. The development of these comments necessarily depends on the Tax Section's committees, and I am confident that our committees will continue to produce helpful comments that can be submitted to the government to improve the development of legislation and regulations. Our mission going forward is to ensure that Tax Section leadership is doing everything it can to help support our committees in the development of these comments, and to find more opportunities for the Tax Section to communicate with the government so that our voice will be heard. If you have suggestions for comment projects, please reach out to your committee leadership or to our incoming Vice Chair, Government Relations, Peter Blessing.

Over the past year, our current Chair, Michael Hirschfeld, has challenged the Tax Section's Council to increase the Tax Section's commitment to diversity. I am pleased to report that a task force of current and incoming Officers and Council directors has been organized to develop a long-term plan under which the Tax Section will seek to expand our outreach to tax lawyers of all backgrounds and interests. This is a critical issue facing the bar as a whole, and one that we must address to ensure that the Tax Section remains strong for the next 75 years. Tom Callahan, our incoming Vice Chair, Committee Operations, has agreed to lead the task

force. Please reach out to Tom if you have ideas about this important area.

Another important aspect of the Tax Section's work has been in the development of pro bono programs through which our members provide legal and tax services to underserved taxpayers. Many Tax Section members throughout the country have volunteered to take on pro bono matters through low-income taxpayer clinics, through the Tax Court's calendar call program, and through the VITA program. We also continue to fund recent law school graduates with two-year fellowships designed to bring representation to those who need it most. With the ever-growing complexity of the Internal Revenue Code and the expansive role that the tax system plays in social programs, it is no wonder that so many taxpayers with limited financial means regularly encounter tax difficulties. As we celebrate the 75th anniversary of the Tax Section, I hope that all Tax Section members will endeavor to increase their commitment to the Tax Section's pro bono work, either through undertaking to perform at least 75 hours of pro bono services or through contributing at least \$75 to help endow the Christine A. Brunswick Public Service Fellowship program, or both. These and other initiatives will be coordinated by Wells Hall, our Vice Chair, Pro Bono and Outreach, and by Les Grodd, our Vice Chair, Administration.

To help commemorate the Tax Section's 75th anniversary, Alice Abreu, our Vice Chair, Publications, is developing a four-part series of compendiums that will be published in *The Tax Lawyer*, starting with the Fall 2014 issue. These compendiums will

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sure, the Joint Tax Committee and the Congressional Budget Office always have a little dynamic scoring in what they do, because they have to predict the GDP. But going further than that opens up a can of worms. At this point, dynamic scoring typically is pushed by a subset of Republicans, but imagine if everybody started pushing. For example, Democrats might have a proposal to spend another \$100 billion a year on education, and they'd like to claim that their proposal would increase the GDP by \$500 billion a year. If you opened up the floodgates,

then everybody would be doing it and pretty soon every spending program would be scored as free and every tax cut would be scored as free, and after a while we'd find that we're spending all of our tax dollars on interest on the national debt.

So I do not think that a major move toward dynamic scoring is going to happen. Which is not to say that our lawmakers don't try to hide the true cost of things that they're proposing. Look at what Dave Camp is doing now to try to make his tax overhaul plan look

“revenue-neutral.” For example, he wants to push a lot of better-off employees into Roth IRAs, which are non-deductible when contributions are made, but are tax-free when withdrawals are made later. That and other gimmicks are how he pays for his tax plan in the first ten years. But over the next ten years, his plan loses money like crazy, probably about \$1.7 trillion. Camp apparently doesn't think that the permanent effects of his tax program are his problem. Why would he if he can get away with such an attitude? ■

include contributions from past and current Tax Section leaders, and will include perspectives and observations on what the Tax Section has accomplished in the last 25—and how we hope to support the profession during the next 25 years. Please look for these and other initiatives that we are undertaking to celebrate our past, present, and future.

We have three fantastic meetings to look forward to in the coming year: the Joint Fall CLE Meeting with RPTe in Denver, the Midyear Meeting in Houston—a new venue for us, and, as always, the May Meeting in Washington. In addition to the best-in-class CLE programming and fellowship with colleagues at these meetings, I encourage you to check out some of the other CLE programs that we offer

throughout the year. Our incoming Vice Chair, CLE, Joan Arnold, will be coordinating in-person meetings around the United States and in Europe, as well as countless webinars designed to ensure that Tax Section members are up-to-date on all of the new issues and law developments that may affect our clients or our practice.

As I prepare to lead the Tax Section for the next year, I want to thank Michael Hirschfeld for his efforts to steer the Section during the past year. I also want to thank Janet In, the Section's Director, and the incredible team that works with her to ensure that all of our meetings, programming, publications, government outreach, and public service efforts succeed. Without these dedicated professionals, the Tax Section would

not be what it is today. I look forward to working with the Officers and Council, and the Tax Section staff, to continue our tradition of excellence in professional development for our members and the public, broadening our outreach to ensure that the Tax Section welcomes tax lawyers of diverse backgrounds and perspectives, encouraging Congress and the Treasury to simplify the tax laws, working with Treasury and the Service to develop useful and timely guidance, and delivering pro bono services to the underserved. ■