



THE MIDDLE GROUND

Federal Bar Association - Middle District of North Carolina Chapter

Volume 3, Issue 1 – May 2013

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This newsletter was produced by the Younger Lawyers Committee and edited by Brian R. Anderson.

President's Message

By Julie Theall Earp
Smith Moore Leatherwood LLP

I visited the Elon School of Law a few months ago to tell a class of students what the FBA-MDNC Chapter was all about. The professor was kind enough to give me class time to invite the students to a new event we sponsored this year. Thanks to Judge Osteen, John Brubaker, Randy Loftis and many others, the Elon Law students had an opportunity to tour the courthouse, meet key people, hear from Judge Osteen and get a sense for the important work that goes on every day in the Middle District. Hopefully, they left having conquered some of the jitters they otherwise would have had the first time they appear in federal court.

As I waited for my turn to talk with the students, I listened to the professor explain the concept of summary judgment, and I watched as these soon-to-be lawyers thought about whether they would *ever* use such a concept in one of their cases. I can remember thinking the same thing almost thirty years – and many motions for summary judgment - ago. What seems so theoretical when we are learning it in the classroom has an intensely practical, and powerful, impact later when put to use. And so, I couldn't help adding a tag line to my invitation to the law students to tour the federal courthouse. "You *will* use it," I told them. "That summary judgment thing? It was worth every minute of your time to learn about it today. It really works." The professor thanked me for backing him up, but he didn't have to. I meant it.

Now, thirty years after sitting in my own law school class listening to a lecture on Rule 56, I am still learning important new things. That's the beauty of law practice. The difference is that now the teachers are not in the classroom. They are colleagues who have "been there, done that" and who are generous enough to share their experiences. They are other members of the Middle District of North Carolina Bar who recognize the importance of professionalism, service to the Court, and loyalty to both their fraternity and to the principles of law above all else. Civility in the Middle District is an expectation, and coming together each Spring and Fall as a group reinforces that expectation. Practitioners who come to these events, year in and year out, embody some of the best traits a lawyer can have. How better to learn than from and in the company of these leaders?

As you know, the MDNC Chapter events are open to all lawyers,

regardless of whether they are also members of the Federal Bar Association. Since we began the Chapter some three years ago, however, almost 100 of us have chosen to become members. Some of us have joined sections in the national organization and have attended events that were also attended by federal practitioners from across the country. The FBA chapter in Puerto Rico is hosting the FBA's annual meeting this year. The FBA Labor and Employment Section just completed its annual meeting and CLE in New Orleans. The Washington DC Chapter regularly sponsors events with members of the Supreme Court. The Richmond Chapter recently sponsored a program featuring members of the Fourth Circuit Court of Appeals and Justice Sandra Day O'Connor. And the list goes on. So, in addition to the learning and camaraderie that comes from the MDNC Chapter's two annual meetings, I encourage you to examine the offerings and benefits of the FBA on a national level. You *will* use what you learn.

It has been a pleasure serving in the role of Chapter President this year. There were many highlights. Thank you to all of our CLE speakers for volunteering to share your wisdom. Magistrate Judge Peake delivered an outstanding address covering both civil pretrial procedure and the impact of *Simmons* in the criminal arena at our Fall CLE. Judge Osteen both presented a meaningful (and humorous) keynote address at our Fall Banquet and gave the Elon law students insight on practice before the District Court. Judge Duncan has graciously given her time to present the keynote address at our Spring Luncheon, and we are delighted to welcome her as the first member of the Fourth Circuit to visit us.

Many thanks to the MDNC Chapter's officers and board members as well, each of whom stepped up and delivered CLE presentations, wrote articles, prepared membership plans, kept the finances in order, and represented the Chapter at national leadership meetings. Chris Clifton, President-elect, will inherit a talented group of volunteers. Lastly, I would be remiss if I did not also sincerely thank Brian Anderson, who will finish his three-year stint as editor of this (award winning) newsletter with this edition. Brian performed his duties so competently and quietly that newsletters seemingly materialized from thin air on time and letter perfect. Many thanks, Brian. You will be a tough act to follow.

MDNC Chapter Welcomes Judge Allyson Duncan to Spring Event

By R. Scott Adams

Spilman Thomas & Battle, PLLC

Over her 10 years of service as an appellate judge on the United States Court of Appeals for the Fourth Circuit, Judge Duncan has seen the Fourth Circuit undergo changes in its makeup and has expanded her involvement in judicial programs around the globe. Judge Duncan broke North Carolina's streak of having no representation on the Fourth Circuit, while simultaneously serving as president of the North Carolina Bar Association.

Judge Duncan has had a wide-ranging career since graduating from Duke Law School. She spent nearly a decade working for the Equal Employment Opportunity Commission, holding a number of attorney positions, as well as chief of staff. She then moved to North Carolina Central University School of Law, working as a professor for several years before being appointed to the North Carolina Court of Appeals. From 1991 to 1998, Judge Duncan worked as a Commissioner of the North Carolina Utilities Commission. In 1998, she left the Commission to join the Raleigh office of Kilpatrick Stockton.

In 2003, President Bush nominated Judge Duncan to the Fourth Circuit, and she received her commission that August. After Judge Samuel Ervin III died in September 1999, North Carolina, the most populous state in the Fourth Circuit footprint, continued without representation on the Fourth Circuit until Judge Duncan's appointment. Only recently has the Fourth Circuit become fully staffed, and now there are three judges from North Carolina serving on the Fourth Circuit. Judges James Wynn and Albert Diaz were nominated and confirmed over the last few years and joined Judge Duncan on the Fourth Circuit.

IRS Enlists Foreign Banks to Enforce the Internal Revenue Code

*By Sophia L. Harvey
Carolina Law Partners*

Even before the Internal Revenue Service (“IRS”) attracted media attention for its conduct with regard to tax-exempt entities,¹ the IRS was not an institution many Americans wanted to interact with more than absolutely necessary. Foreign banks are now feeling the same sentiment. With the enactment of the Foreign Account Tax Compliance Act (“FATCA”), the IRS has enlisted the help of foreign banks in its efforts to enforce the Internal Revenue Code (“IRC”) by requiring foreign banks to disclose detailed information about accounts held by United States citizens or residents, or accounts held by foreign entities owned by United States citizens or residents.

I. Why Offshore Assets Matter.

Information about assets held by Americans in offshore financial institutions is critical to enforcement of the federal tax laws because the American tax system uses citizenship in lieu of residency as the jurisdictional basis for taxation. The provisions of the IRC are imposed on every citizen of the United States regardless of whether they reside within the United States or abroad.² The actual amount of tax revenues lost from income that is held offshore and is unreported to the IRS is unknown, but has been estimated to be in the tens of billions of dollars.³

United States persons have always had an obligation to report and pay taxes on worldwide income. Taxation on the basis of citizenship harkens back to the first “modern” income tax enacted in 1913 which provided that the income tax applied to “every citizen of the United States, whether residing at home or abroad.”⁴ The United States’ use of citizenship-based taxation underpins the American government’s strong and continued interest in assets that Americans hold offshore.

II. What is FATCA?

FATCA was enacted to give the IRS another tool in enforcing tax compliance by requiring “foreign financial institutions”⁵ to provide information

Although Judge Duncan obviously started as the most junior judge on the Court, she now has moved into the middle in terms of seniority, and routinely presides over appellate arguments as the most-senior member of three-judge panels. The composition of the Fourth Circuit has changed over the last decade, replacing several judges due to death or illness and filling several slots that were vacant for a period of time. Judge Duncan was the third woman on the Fourth Circuit, and there are now four women circuit judges.

Judge Duncan’s former law clerk, Matt Leerberg of Smith Moore Leatherwood LLP in Raleigh, said that “Judge Duncan is a peerless logical thinker and precise writer. One of the most challenging and rewarding parts of serving as Judge Duncan’s clerk was learning how to approach a case with the rigor that she would, and to organize our writing to reflect that linear approach.” Matt also explained that to break up long spans of research and writing, Judge Duncan would often lead her chambers on brisk walks around the environs, where they could talk about everything from sticky legal issues to Dancing With the Stars.

In addition to her service on the bench, Judge Duncan continues to be active in North Carolina and beyond. She serves on the Duke University Board of Trustees. At the national level, she is president-elect of the Federal Judges Association (FJA). Through her involvement with the FJA, Judge Duncan has become involved in the International Association of Judges (IAJ), an organization created to promote the rule of law and judicial independence around the world. Judge Duncan chaired the committee that ran the IAJ’s conference in Alexandria, Virginia, which was its first conference in the United States. She has also been involved in training for judges around the world through the IAJ.

Beyond her extraordinary career on the Fourth Circuit, Judge Duncan continues to serve through local and international avenues. We look forward to welcoming her to our 2013 Spring Luncheon, where she will be the keynote speaker.

R. Scott Adams is a senior attorney in the Winston-Salem office of Spilman, Thomas & Battle, PLLC. His primary area of practice is consumer financial services litigation, and he has significant experience with class action matters.

regarding “United States accounts.”⁶ The cost of “noncompliance is a thirty-percent withholding penalty on “withholdable payments”⁷ from United States sources.⁸

FATCA was passed in March 2010 as part of the Hiring Incentives to Restore Employment Act (“HIRE”). Enacted partially in response to the abuses by UBS AG of Switzerland and LGT Bank of Lichtenstein in actively assisting their United States clients conceal approximately \$18 billion in assets from United States tax authorities, FATCA’s aim is to increase information exchange and disclosure of the assets of Americans held abroad.⁹ The investigation of UBS revealed that its American clients held assets in undeclared Swiss bank accounts which were invested in various assets within the United States. The bank’s clients escaped taxation on the returns derived from the investment of such assets in the United States because the IRC exempts United States source bank and portfolio interest from withholding tax if it is not paid to a citizen or resident of the United States.¹⁰ UBS’ American clients were able to certify that they were not citizens or residents of the United States, thus the investment returns on their offshore assets were exempt from tax under the portfolio interest exception. Failure to disclose returns earned from investing the foreign holdings also resulted in suppression of the account holders’ worldwide income.

Senator Carl Levin of Michigan explained that the impetus behind the Act was to collect the estimated \$100 billion in tax revenues lost to offshore tax abuses and end the widespread use and abuse of overseas tax havens.¹¹ One of the hallmarks of the offshore tax shelters was secrecy laws in tax haven jurisdictions. The stringent secrecy laws made it possible for United States taxpayers to protect their identities from the IRS and thereby avoid payment of tax on a significant portion of assets shielded from detection in those jurisdictions.¹² Enter FATCA’s stringent information disclosure requirements.

The FATCA statutes are codified in Sections 1471 through 1474 of the IRC. FATCA requires “foreign financial institutions” to enter into an agreement with the IRS to collect and report information regarding all accounts held in their respective institutions by United States persons or United States owned foreign entities, a “United States account.”¹³ The foreign financial institution is required to report the name, address and

taxpayer identification number of each United States account.¹⁴ The foreign financial institution is also required to report the account balance of the United States account as well as the gross receipts and gross withdrawals or payments from the account.¹⁵ The disclosure requirement extends to foreign entities that have a substantial United States owner.¹⁶

Furthermore, FATCA requires foreign financial institutions to impose a thirty-percent withholding tax on any payments made to account holders who refuse to provide the foreign financial institution with the information sought by the IRS, so-called “recalcitrant account holders.”¹⁷

If a foreign financial institution elects not to enter into an agreement with the IRS to provide the required information, payments from sources within the United States to the foreign financial institution will be subject to a thirty-percent withholding tax.¹⁸ This withholding applies to payments from sources within the United States of interest, dividends, rents, salaries, wages, as well as the gross proceeds from the sale or other disposition of property of a type which can produce interest or dividends from sources within the United States.¹⁹

The IRS intends to cross-reference information it obtains from foreign financial institutions through FATCA with information about offshore accounts voluntarily disclosed by United States taxpayers. United States citizens with foreign assets over a threshold amount are required to file on an annual basis Form TD F 90-22.1 or the Foreign Bank Account Report, commonly referred to as the “FBAR.” Starting in 2012, individuals holding a “specified foreign financial asset” over a threshold amount are required to disclose the asset on Form 8938 with their timely filed Form 1040s.²⁰ With the enactment of FATCA, the IRS will be able to check the information about foreign financial assets voluntarily provided by taxpayers on the FBAR and Form 8938 to information about United States accounts provided by foreign financial institutions and identify undisclosed assets and accounts.²¹

III. The International Response to FATCA.

FATCA has been described by some as “the most extensive extraterritorial reach of U.S. tax enforcement in history.”²² Not surprisingly, the foreign financial

community has greeted FATCA with great resistance and concern. FATCA imposes a heavy compliance burden on foreign financial institutions wishing to avoid the thirty-percent withholding on United States sourced payments.

Moreover, it raises a plethora of privacy issues. FATCA requires all foreign financial institutions to obtain information regarding each account holder in its institution to determine whether such account constitutes a United States account.²³ It further provides that where domestic law governing the foreign financial institution requires a waiver from the account holder for the disclosure of information to a third-party, if the foreign financial institution cannot obtain such a waiver, the account must be closed.²⁴

In addition, foreign financial institutions must identify “recalcitrant account holders,” those customers who do not waive the applicable provisions or otherwise do not allow a foreign financial institution to fulfill its disclosure obligations.²⁵ The foreign financial institution must report to the IRS the aggregate number and balance of accounts held by such recalcitrant account holders.²⁶

FATCA’s disclosure requirements put many foreign financial institutions in an impossible position, requiring them to make a choice between violating domestic law and complying with the dictates of FATCA.

For example, Canadian banks have indicated that FATCA creates a number of potential conflicts with Canadian law.²⁷ Under the Canadian access to basic banking services (“ABBS”) law, banks are required to open accounts for any individual who presents adequate identification under the ABBS regulations even if such individual refuses to provide items such as a United States taxpayer identification number. In order to comply with any agreement that meets the dictates of FATCA, the Canadian bank is required to obtain a taxpayer identification number from a United States person.²⁸ However, closure of an account for failure to provide a United States taxpayer identification number would subject the Canadian bank to penalties for violating ABBS, its domestic law.²⁹ These fines can reach upwards of \$200,000 per violation.³⁰ Moreover, even if it could close the account of a recalcitrant account holder, a Canadian bank could not then refuse to re-open a bank account for the same customer upon presentation of the

identification deemed adequate by Canadian law under ABBS.³¹

A second concern raised by Canadian banks involves the violation of Canada’s privacy laws.³² Canada has enacted a Personal Information Protection and Electronic Documents Act (“PIPEDA”).³³ PIPEDA governs the collection, use, and disclosure of an individual’s personal information by a financial institution and applies to all individuals regardless of nationality or residence.³⁴ The exception contained within PIPEDA for disclosure of information required by law does not encompass disclosures made to comply with FATCA because the latter is a voluntary regime.³⁵ Consequently, in order to disclose the information required to be provided to the United States under FATCA, Canadian banks would have to obtain waivers from its accountholders of the protections of PIPEDA at a significant cost.³⁶

Similarly, Japanese financial institutions risk running afoul of privacy laws in complying with FATCA. Japanese law prohibits the disclosure of personal information to a third party without the customer’s consent.³⁷ If the customer does not consent to the disclosure, then there would be no basis under Japanese law for the bank to withhold funds from that customer’s account under any “foreign financial institutions agreement” with the United States government.³⁸ Nor would there be a legitimate basis under Japanese law for the bank to close the customer’s account.³⁹ The Japanese foreign financial institution would thus be presented with the option of either violating Japanese law or violating the terms of FATCA.⁴⁰

The same is true under Australian law which would require consent from every United States person to the disclosure of personal information by the foreign financial institution to the United States government.⁴¹ If the foreign financial institution could not obtain the accountholder’s consent, it would be forced to close the account under the terms of FATCA, which would result in a violation of Australian anti-discrimination law by the bank for closing an account on the sole ground that the account was owned by a United States citizen.⁴²

IV. The Future of FATCA

Whether FATCA will prove effective in the IRS’ fight against tax evasion is unclear. Rather than absorb the

high compliance costs, some foreign financial institutions have simply adopted a policy of not opening accounts for United States citizens or residents. The next few years will show how the international financial community responds to what has been perceived as extensive extraterritorial overreaching by the IRS in asking foreign banks to help it enforce the United States' domestic tax laws.

Sophia L. Harvey practices tax and criminal law with Carolina Law Partners in their Winston-Salem office and is a candidate for the SJD in taxation from the University of Florida Levin College of Law.

¹ “Inappropriate Criteria Were Used to Identify Tax-Exempt Applications for Review,” Report of the Treasury Inspector General for Tax Administration, May 14, 2013 (Ref. No. 2013-10-053).

² Section 1 of the IRC which imposes the federal income tax upon individuals does not differentiate between citizens, residents, and nonresidents.

³ “Offshore Tax Evasion – IRS Has Collected Billions of Dollars, but May be Missing Continued Evasion,” United States Government Accountability Office, Report to Congressional Requesters, March 2013, at p. 1.

⁴ Act of Oct. 3, 1913, ch. 16, § II(A)(1), 38 Stat. 114, 166.

⁵ 26 U.S.C. § 1471(d)(4) and (5).

⁶ 26 U.S.C. § 1471(d)(1).

⁷ 26 U.S.C. § 1473(1).

⁸ 26 U.S.C. § 1471(a).

⁹ 156 Cong. Rec. S1745 (Mar. 18, 2010) (statement of Senator Carl Levin) (explaining the results of an investigation by the Permanent Subcommittee on Investigations into the results of offshore tax abuses).

¹⁰ 26 U.S.C. §§ 871(h) and 881(c). Under Section 7701(b), a “nonresident alien” is defined as an individual who is “neither a citizen of the United States nor a resident of the United States.”

¹¹ 156 Cong. Rec. S1745 (Mar. 18, 2010) (statement of Senator Carl Levin).

¹² *Id.*

¹³ 26 U.S.C. § 1471(b) & (d).

¹⁴ 26 U.S.C. § 1471(d)(1).

¹⁵ 26 U.S.C. § 1471(c)(1).

¹⁶ A “substantial United States owner” is defined, *inter alia*, as a United States person who owns, directly or indirectly, more than 10 percent of the stock of a corporation, or who owns, directly or

indirectly, more than 10 percent of the profits or capital interest in a partnership. 26 U.S.C. § 1473(2).

¹⁷ IRC § 1471(d)(6).

¹⁸ 26 U.S.C. § 1471(a).

¹⁹ IRC § 1473(1).

²⁰ 26 U.S.C. § 6038D.

²¹ “Foreign Account Reporting Requirements – IRS Needs to Further Develop Risk, Compliance, and Cost Plans,” United States Government Accountability Office, Report to the Committee on Finance, U.S. Senate, April 2012, at p. 12.

²² Scott D. Michel & H. David Rosenbloom, *FATCA and Foreign Bank Accounts: Has the U.S. Overreached?*, 62 Tax Notes Int'l 709 (May 30, 2011).

²³ 26 U.S.C. § 1471 (b)(1)(A).

²⁴ 26 U.S.C. § 1471(b)(1)(F).

²⁵ Treas. Reg. § 1.1471-5(f).

²⁶ Treas. Reg. § 1.1471-4(d)(6).

²⁷ IRS No. 2010-60 DIJK (Apr. 14, 2011), 2011 WL 1743217, at *2.

²⁸ *Id.*

²⁹ *Id.*

³⁰ *Id.*

³¹ *Id.*

³² IRS No. 2010-60 DIJK (Apr. 14, 2011), 2011 WL 1743217, at *2.

³³ *Id.*

³⁴ *Id.*

³⁵ *Id.*

³⁶ *Id.*

³⁷ IRS Notice 2011-34 (Jul. 14, 2011), 2011 WL 4707149, at *5.

³⁸ *Id.*

³⁹ *Id.*

⁴⁰ *Id.*

⁴¹ IRS Notice 2011-34 (Jul. 14, 2011), at *5.

⁴² *Id.*

Clerk's Corner: An Update from the Clerk of Court for the United States District Court for the Middle District of North Carolina

By John S. Brubaker

Magistrate Judge Joe L. Webster.

Joe L. Webster has been appointed by the Court as United States Magistrate Judge for the Middle District of North Carolina. Judge Webster graduated from Howard University *magna cum laude* in 1976, and graduated from Howard University School of Law in 1979. He practiced law from 1979 through 2006, and was appointed as a North Carolina Administrative Law Judge, Office of Administrative Hearings, in 2006, and has served in that position until his appointment. Judge Webster was a member of the N.C. Board of Law Examiners from 1989 through 2002, an Adjunct Professor of Law at Norman Adrian Wiggins School of Law from 2004 through 2012 and First Vice President of BarCARES of N.C., Inc., from 2011 through 2012. Judge Webster's duty station is in Durham, North Carolina.

Civil Filing Fee Increase.

The cost for filing a civil action increased from \$350 to \$400. The Judicial Conference approved a new \$50 administrative fee for filing a civil action, suit or proceeding in a district court.

Sealed Document Training Video.

For an instructional video on how to file and serve sealed documents, please visit the News and Announcements section on the Court's website at www.ncmd.uscourts.gov.

Electronic Device Policy for Attorneys.

Attorneys can request authorization to bring cell phones, laptops, tablets or other electronic devices to the courthouses pursuant to Standing Order No. 2. To seek authorization, attorneys should complete the Electronic Device Request and Acknowledgment Form and submit the form to the clerk's office with a self-addressed stamped envelope. Attorneys who have previously been granted permission to bring laptops into the courthouses are required to complete a new permission form should they desire to bring cellphones or tablets into the courthouses.

Bill of Costs Guide.

The Clerk's Office has developed guidelines, which are available on the Court's website, for filing bill of costs. Although the guidelines are not to be considered legal advice nor cited as legal authority, they should be reviewed by litigants before preparing the Bill of Cost Form.

MDNC Chapter Hosts Courthouse Tour for Area Law Students

On April 5, 2013, our Chapter hosted a private tour of the Middle District Courthouse in Greensboro. Chapter President Julie Theall Earp and Membership Chair Randy Loftis invited law students from Elon and Wake Forest Universities to this special tour. The Clerk of Court, John Brubaker, assisted in coordinating the tour. Approximately 30 law students participated in the tour. The tour began with a meeting with Chief Judge William L. Osteen, Jr. in Courtroom number 3. Judge Osteen opened court in the formal manner so the students could see how court is routinely opened. Judge Osteen then gave a history of the Middle District, including identifying all the former Judges whose portraits surround Courtroom number 3. Judge Osteen then graciously took questions from the students. Following meeting with Judge Osteen, the students were divided into two groups for a tour of the Clerk's office and a tour of the Marshall's office. Mr. Brubaker escorted one group and Mr. Loftis escorted the second group. The students thoroughly enjoyed the tour. The MDNC Chapter hopes to make the courthouse tour an annual event and expand the tour to all law schools in the MDNC's geographic footprint.



**Federal Bar Association
Middle District of North Carolina Chapter**

cordially invites you to attend its

2013 Spring Luncheon

**Featuring The Honorable Allyson K. Duncan
United States Circuit Court Judge
Fourth Circuit Court of Appeals**

Wednesday, May 22, 2013

**Registration 11: 45 a.m. - 12:00 p.m.
Luncheon 12:00 p.m. – 1:45 p.m.**

**Sheraton Greensboro Hotel at Four Seasons
Joseph S. Koury Convention Center
Entry F from parking lot, Imperial Room**

For more information about the FBA, or to join, please visit www.fedbar.org

FBA MDNC programs and events are for all lawyers, regardless of FBA membership

connect



through the Federal Bar Association

The Federal Bar Association offers an unmatched array of opportunities and services to enhance your connections to the judiciary, the legal profession, and your peers within the legal community. Our mission is to strengthen the federal legal system and administration of justice by serving the interests and the needs of the federal practitioner, both public and private, the federal judiciary, and the public they serve.

Advocacy

The opportunity to make a change and improve the federal legal system through grassroots work in over 80 FBA chapters and a strong national advocacy.

Networking

Connect with a network of federal practitioners extending across all 50 states, the District of Columbia, Puerto Rico, and the Virgin Islands.

Leadership

Governance positions within the association help shape the FBA's future and make an impact on the growth of the federal legal community.

Learning

Explore best practices and new ideas at the many Continuing Legal Education programs offered throughout the year—at both the national and chapter levels.

expand your connections, expand your career

THREE WAYS TO APPLY TODAY: ① Join online at www.fedbar.org; ② Fax application to (571) 481-9090; or ③ Mail application to FBA, 1220 North Fillmore St., Suite 444, Arlington, VA 22201. For more information, contact the FBA membership department at (571) 481-9100 or membership@fedbar.org.

FEDERAL BAR ASSOCIATION APPLICATION FOR MEMBERSHIP (CONTINUES ON REVERSE)

Applicant Information

First Name _____ M.I. _____ Last Name _____ Suffix (e.g. Jr.) _____ Title (e.g. Attorney At Law, Partner, Assistant U.S. Attorney) _____

Male Female

Have you been an FBA member in the past? yes no

Which do you prefer as your primary address? business home

Firm/Company/Agency		Number of Attorneys	
Address		Suite/Floor	
City	State	Zip	Country
()	()		
Phone	Fax	E-mail	

Address				Apt. #
City	State	Zip	Country	
()	()			
Phone		Fax		
/ /				
Date of Birth		E-mail		

Bar Admission and Law School Information (required)

U.S.	Court of Record: _____
	State/District: _____ Original Admission: / /

Tribal	Court of Record: _____
	State: _____ Original Admission: / /

Foreign	Court/Tribunal of Record: _____
	Country: _____ Original Admission: / /

Students	Law School: _____
	State/District: _____ Expected Graduation: / /

Practice Information

PRACTICE TYPE

- Private Sector: Private Practice Corporate/In-House
 Public Sector: Government Association Counsel
 Nonprofit University/College
 Military Judiciary

PRIMARY PRACTICE AREAS

- | | |
|--|--|
| <input type="radio"/> Administrative | <input type="radio"/> Health |
| <input type="radio"/> Admiralty/Maritime | <input type="radio"/> Immigration |
| <input type="radio"/> ADR/Arbitration | <input type="radio"/> Indian |
| <input type="radio"/> Antitrust/Trade | <input type="radio"/> Intellectual Property |
| <input type="radio"/> Bankruptcy | <input type="radio"/> International |
| <input type="radio"/> Communications | <input type="radio"/> Labor/Employment |
| <input type="radio"/> Criminal | <input type="radio"/> Military |
| <input type="radio"/> Environment/Energy | <input type="radio"/> Social Security |
| <input type="radio"/> Federal Litigation | <input type="radio"/> State/Local Government |
| <input type="radio"/> Financial Institutions | <input type="radio"/> Taxation |
| <input type="radio"/> General Counsel | <input type="radio"/> Transportation |
| <input type="radio"/> Government Contracts | <input type="radio"/> Veterans |
| <input type="radio"/> Other: _____ | |

Membership Levels

SUSTAINING MEMBERSHIP

Members of the association distinguish themselves when becoming sustaining members of the FBA. Sixty dollars of the sustaining dues are used to support educational programs and publications of the FBA. Sustaining members receive a 5% discount on the registration fees for all national meetings and national CLE events.

	<u>Private Sector</u>	<u>Public Sector</u>
Member Admitted to Practice 0-5 Years	○ \$155	○ \$135
Member Admitted to Practice 6-10 Years	○ \$215	○ \$190
Member Admitted to Practice 11+ Years	○ \$255	○ \$220
Retired (Fully Retired from the Practice of Law).....	○ \$155	○ \$155

ACTIVE MEMBERSHIP

Open to any person admitted to the practice of law before a federal court or a court of record in any of the several states, commonwealths, territories, or possessions of the United States or in the District of Columbia.

	<u>Private Sector</u>	<u>Public Sector</u>
Member Admitted to Practice 0-5 Years	○ \$95	○ \$75
Member Admitted to Practice 6-10 Years	○ \$155	○ \$130
Member Admitted to Practice 11+ Years	○ \$195	○ \$160
Retired (Fully Retired from the Practice of Law).....	○ \$95	○ \$95

ASSOCIATE MEMBERSHIP

Foreign Associate Admitted to practice law outside the U.S. ○ \$195
 Law Student Associate Currently enrolled in law school ○ \$30

Dues Total: \$ _____

Practice Area Sections

<input type="checkbox"/> Alternative Dispute Resolution .. \$15	<input type="checkbox"/> Intellectual Property Law..... \$10
<input type="checkbox"/> Antitrust and Trade Regulation.. \$15	<input type="checkbox"/> International Law..... \$10
<input type="checkbox"/> Bankruptcy Law..... \$10	<input type="checkbox"/> Labor and Employment Law..... \$15
<input type="checkbox"/> Civil Rights Law \$10	<input type="checkbox"/> Securities Law Section \$0
<input type="checkbox"/> Criminal Law \$10	<input type="checkbox"/> Social Security..... \$10
<input type="checkbox"/> Environment, Energy, and Natural Resources..... \$15	<input type="checkbox"/> State and Local Government Relations..... \$5
<input type="checkbox"/> Federal Litigation..... \$10	<input type="checkbox"/> Taxation..... \$15
<input type="checkbox"/> Government Contracts..... \$20	<input type="checkbox"/> Transportation and Transportation Security Law..... \$20
<input type="checkbox"/> Health Law..... \$10	<input type="checkbox"/> Veterans Law..... \$10
<input type="checkbox"/> Immigration Law..... \$10	
<input type="checkbox"/> Indian Law \$15	

Career Divisions

- Federal Career Service (past/present employee of federal government).....N/C
- Judiciary (past/present member or staff of a judiciary).....N/C
- Corporate & Association Counsels (past/present member of corporate/association counsel's staff)..... \$10
- Senior Lawyers* (age 55 or over)..... \$10
- Younger Lawyers* (age 36 or younger or admitted less than 3 years)N/C

*For eligibility, date of birth must be provided.

Sections and Divisions Total: \$ _____

Chapter Affiliation

Your FBA membership entitles you to a chapter membership. Local chapter dues are indicated next to the chapter name (if applicable). If no chapter is selected, you will be assigned a chapter based on geographic location. *No chapter currently located in this state or location.

<u>Alabama</u> <input type="checkbox"/> Birmingham <input type="checkbox"/> Mobile <input type="checkbox"/> Montgomery <input type="checkbox"/> North Alabama	<u>Georgia</u> <input type="checkbox"/> Atlanta-\$10 <u>Hawaii</u> <input type="checkbox"/> Hawaii <u>Idaho</u> <input type="checkbox"/> Idaho	<u>New Jersey</u> <input type="checkbox"/> New Jersey <u>New Mexico*</u> <input type="checkbox"/> At Large <u>New York</u> <input type="checkbox"/> Eastern District of New York <input type="checkbox"/> Southern District of New York	<u>Rhode Island</u> <input type="checkbox"/> Rhode Island <u>South Carolina</u> <input type="checkbox"/> South Carolina <u>South Dakota*</u> <input type="checkbox"/> At Large <u>Tennessee</u> <input type="checkbox"/> Chattanooga <input type="checkbox"/> Memphis <input type="checkbox"/> Mid-South <input type="checkbox"/> Nashville <input type="checkbox"/> Northeast <input type="checkbox"/> Tennessee
<u>Alaska</u> <input type="checkbox"/> Alaska <u>Arizona</u> <input type="checkbox"/> Phoenix <input type="checkbox"/> William D. Browning/ Tucson-\$10	<u>Illinois</u> <input type="checkbox"/> Chicago <u>Indiana</u> <input type="checkbox"/> Indianapolis <u>Iowa</u> <input type="checkbox"/> Iowa-\$10 <u>Kansas*</u> <input type="checkbox"/> At Large <u>Kentucky</u> <input type="checkbox"/> Kentucky <u>Louisiana</u> <input type="checkbox"/> Baton Rouge <input type="checkbox"/> Lafayette/ Acadiana <input type="checkbox"/> New Orleans	<input type="checkbox"/> North Carolina <input type="checkbox"/> Eastern District of North Carolina <input type="checkbox"/> Middle District of North Carolina <input type="checkbox"/> Western District of North Carolina <u>North Dakota*</u> <input type="checkbox"/> At Large <u>Ohio</u> <input type="checkbox"/> John W. Peck/ Cincinnati/ Northern Kentucky <input type="checkbox"/> Columbus <input type="checkbox"/> Dayton <input type="checkbox"/> Northern District of Ohio-\$10	<u>Texas</u> <input type="checkbox"/> Austin <input type="checkbox"/> Dallas-\$10 <input type="checkbox"/> Del Rio-\$25 <input type="checkbox"/> El Paso <input type="checkbox"/> Fort Worth <input type="checkbox"/> San Antonio <input type="checkbox"/> Southern District of Texas-\$25 <input type="checkbox"/> Waco <u>Utah</u> <input type="checkbox"/> Utah <u>Vermont*</u> <input type="checkbox"/> At Large <u>Virgin Islands</u> <input type="checkbox"/> Virgin Islands <u>Virginia</u> <input type="checkbox"/> Northern Virginia <input type="checkbox"/> Richmond <input type="checkbox"/> Roanoke <input type="checkbox"/> Tidewater <u>Washington*</u> <input type="checkbox"/> At Large <u>West Virginia*</u> <input type="checkbox"/> At Large <u>Wisconsin*</u> <input type="checkbox"/> At Large <u>Wyoming</u> <input type="checkbox"/> Wyoming
<u>Arkansas*</u> <input type="checkbox"/> At Large <u>California</u> <input type="checkbox"/> Central Coast <input type="checkbox"/> Inland Empire <input type="checkbox"/> Los Angeles <input type="checkbox"/> Northern District of California <input type="checkbox"/> Orange County <input type="checkbox"/> Sacramento <input type="checkbox"/> San Diego <input type="checkbox"/> San Joaquin Valley <u>Colorado</u> <input type="checkbox"/> Colorado <u>Connecticut</u> <input type="checkbox"/> District of Connecticut <u>Delaware</u> <input type="checkbox"/> Delaware <u>District of Columbia</u> <input type="checkbox"/> Capitol Hill <input type="checkbox"/> D.C. <input type="checkbox"/> Pentagon <u>Florida</u> <input type="checkbox"/> Broward County <input type="checkbox"/> Jacksonville <input type="checkbox"/> North Central Florida-\$25 <input type="checkbox"/> Orlando <input type="checkbox"/> Palm Beach County <input type="checkbox"/> South Florida <input type="checkbox"/> Southwest Florida <input type="checkbox"/> Tallahassee -\$25 <input type="checkbox"/> Tampa Bay	<u>Michigan</u> <input type="checkbox"/> Eastern District of Michigan <input type="checkbox"/> Western District of Michigan <u>Minnesota</u> <input type="checkbox"/> Minnesota <u>Mississippi</u> <input type="checkbox"/> Mississippi <u>Missouri*</u> <input type="checkbox"/> At Large <u>Montana</u> <input type="checkbox"/> Montana <u>Nebraska*</u> <input type="checkbox"/> At Large <u>Nevada</u> <input type="checkbox"/> Nevada <u>New Hampshire*</u> <input type="checkbox"/> At Large	<input type="checkbox"/> North Carolina <input type="checkbox"/> Eastern District of North Carolina <input type="checkbox"/> Middle District of North Carolina <input type="checkbox"/> Western District of North Carolina <u>North Dakota*</u> <input type="checkbox"/> At Large <u>Ohio</u> <input type="checkbox"/> John W. Peck/ Cincinnati/ Northern Kentucky <input type="checkbox"/> Columbus <input type="checkbox"/> Dayton <input type="checkbox"/> Northern District of Ohio-\$10 <u>Oklahoma</u> <input type="checkbox"/> Oklahoma City <input type="checkbox"/> Northern/ Eastern Oklahoma <u>Oregon</u> <input type="checkbox"/> Oregon <u>Pennsylvania</u> <input type="checkbox"/> Eastern District of Pennsylvania <input type="checkbox"/> Middle District of Pennsylvania <input type="checkbox"/> Western District of Pennsylvania <u>Puerto Rico</u> <input type="checkbox"/> Hon. Raymond L. Acosta/ Puerto Rico-\$10	

Chapter Total: \$ _____

Payment Information and Authorization Statement

TOTAL DUES TO BE CHARGED

(membership, section/division, and chapter dues): \$ _____

Check enclosed, payable to Federal Bar Association
 Credit: American Express MasterCard Visa

 Name on card (please print)

Card No. _____ Exp. Date _____

Signature _____ Date _____

By signing this application, I hereby apply for membership in the Federal Bar Association and agree to conform to its Constitution and Bylaws and to the rules and regulations prescribed by its Board of Directors. I declare that the information contained herein is true and complete. I understand that any false statements made on this application will lead to rejection of my application and/or the immediate termination of my membership. I also understand that by providing my fax number and e-mail address, I hereby consent to receive faxes and e-mail messages sent by or on behalf of the Federal Bar Association, the Foundation of the Federal Bar Association, and the Federal Bar Building Corporation.

Signature of Applicant **Date**
 (Signature must be included for membership to be activated)

*Contributions and dues to the FBA may be deductible by members under provisions of the IRS Code, such as an ordinary and necessary business expense, except 4.5% which is used for congressional lobbying and is not deductible. Your FBA dues include \$14 for a yearly subscription to the FBA's professional magazine.