

Letter From the Chair of the FBA Section on Taxation

By Stephen A. Sherman

Taxes, after all, are dues that we pay for the privileges of membership in an organized society.
~Franklin D. Roosevelt

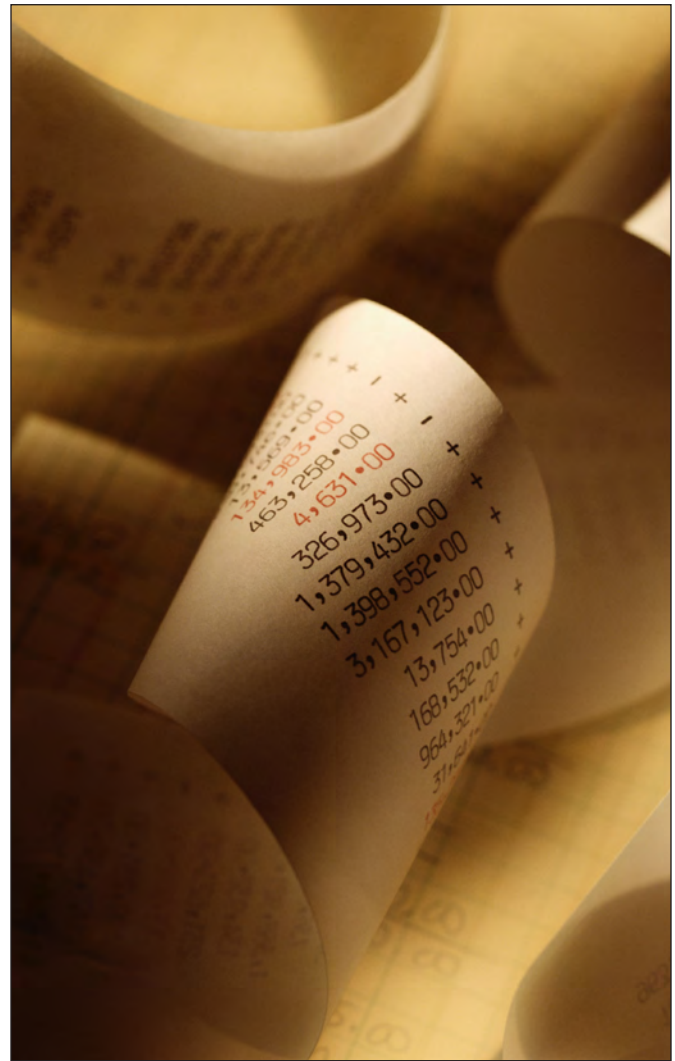
I hope that you enjoy this issue of *The Federal Lawyer*, particularly because the association's Section on Taxation is sponsoring the issue for the first time. The issue includes articles about tax matters that we hope readers will find interesting and informative. Two of the articles are the papers that won first and second place in the section's 2011 law student writing competition. First place was awarded to Gail Rebecca Floyd, a student at St. Louis University's School of Law, for her paper entitled "Nonprofit Joint Ventures and Community Benefit: A New Approach." Second place was awarded to Stephen R. Faivre, a student at the University of Georgia School of Law, for his paper entitled "An Imprudent Proposal: The Case Against Restricting the Comparable Uncontrolled Transaction Method in U.S. Transfer Pricing."

In addition, the issue contains a short article entitled "A Uniform Standard for Alter Ego and Nominee Tax Litigation" written by Theresa Dondlinger Trissell. Finally, the issue has profiles on Special Trial Judge Stanley J. Goldberg (Ret.) of the U.S. Tax Court and Judge Nancy B. Firestone of the U.S. Court of Claims.

The Section on Taxation hosted its 35th Annual Tax Conference on Feb. 25, 2011, in Washington, D.C. Approximately 370 participants attended the event, at which the section posthumously honored late Professor Martin D. Ginsburg with the section's 2011 Liles Award, which annually honors a member of the tax bar who has made significant contributions to federal tax policy and the administration and functioning of our tax system. U.S. Supreme Court Justice Ruth Bader Ginsburg accepted the award on behalf of her late husband.

In addition, on May 26–27, 2011, the section presented the 23rd Annual Tax Insurance Seminar in Washington, D.C. The seminar is the pre-eminent insurance tax conference in the nation.

Members of the Federal Bar Association's Section on Taxation include government and private-sector attorneys who practice in the area of federal taxation. The section encourages participation by attorneys from the private sector as well as from the Internal Revenue Service, the U.S. Justice and Treasury Departments, and the U.S. Congress. The section, which is led by the Section Council, the chair, the secretary, the treasurer, and other titled positions, provides opportunities for all its members to become active and to take on leadership roles in events and activities organized by the section, such as educational programs;



programs designed for lawyers, law students, and female lawyers; the section's newsletter; and special conferences.

The Section on Taxation's programs, which include regular events dealing with taxation issues of current interest, are designed to educate members about recent developments and to promote communication between attorneys in the public and private sectors about important current issues of tax policy and administration. The section publishes a newsletter that includes topical papers and interviews with leading tax practitioners and government officials and also sponsors an annual student writing competition (this year's winning essays are published in this issue). In addition, the Section Council holds regular monthly luncheon meetings

If you would like to become more involved in the Section on Taxation, have suggestions for programs or the newsletter, or just want to let us know how we are doing, please feel free to contact me. For announcements regarding the section's programs or to be added to our e-mail distribution list, please visit our website (www.fedbar.org/tax). **TFL**

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