



## Interview with Ann Cammack, Principal at Ernst & Young LLP

**FBA:** Please describe your new position as a Principal at Ernst & Young LLP.

**Ann Cammack:** I joined EY's National Tax Office in July 2014 as a Principal with my primary focus on the taxation of insurance companies, insurance products and alternative risk structures. I am involved in technical tax planning and analysis for EY clients as well as federal tax policy, representing clients before the Internal Revenue Service, U.S. Treasury Department and the U.S. Congress, although my work with Congress is currently constrained by some post-employment restrictions.

**FBA:** Why the most recent career move from the Senate Finance Committee to EY? Why EY?

**Ann Cammack:** My nearly three years as a tax counsel on the Senate Finance Committee were fantastic. The work is challenging, the people work hard and pull together as a team to meet the needs of the Senate. But the job was all-consuming and I was ready for more balance in my life.

I was very fortunate to be able to join EY. The firm has broad and deep expertise in the insurance tax arena. Moreover, I have worked with many of the people in the Financial Services

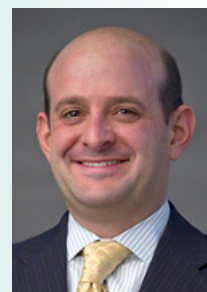


and National Tax Practices in the past so I knew I would find a home where I would work with exceptionally talented tax professionals who are committed to providing excellent service to the firm's clients. I was also drawn to the firm's treatment of the financial services industry, and insurance in particular, as a national practice rather than a regional practice. This structure allows us to work collaboratively as a team to best meet client needs.

**INTERVIEW continued on page 4**

## Message from the Chair Todd Reinstein

It is my privilege to have been elected chair of the Section on Taxation, one of the premiere tax organizations in the U.S. As with any volunteer organization, the success of the organization is dependent on the contributions by its individual members. The Section fosters a unique collaboration between private practitioners and government representatives. This collaboration insures that our CLE programs are of the highest quality with important insights from government contributions.



I encourage all of our members to take advantage of these education opportunities. On March 6, we are hosting our annual tax meeting in Washington D.C., which will feature participation from key government tax officials. The Section has a monthly Tax Practice & Procedure Roundtable phone call with exciting speakers to discuss current tax topics. Whether your practice focuses on tax controversy, planning or corporate transactions, there is something of interest for all of our members.

**CHAIR continued on page 3**

### IN THIS ISSUE

Tax Practice & Procedure Roundtable Hosts Monthly Calls on Current Topics .....	2
Women in Tax Law Group Hosts Networking Reception .....	3
Young Tax Lawyers Group's Fall Events .....	3
Georgetown Law & NYU Law Taxation Interview Program .....	5

## Tax Practice & Procedure Roundtable Hosts Monthly Calls on Current Topics

This Fall the Section on Taxation's Tax Practice and Procedure Roundtable organized monthly calls to discuss the following current topics:

### September 2014

"The Outlook for Action on Corporate Inversions, Tax Extenders, and Tax Reform" with Floyd Williams, Senior Counsel, Public Strategies Washington, Inc.

Our presenter, Floyd Williams, discussed the recent uptick in interest over corporate inversions and assessed the likelihood of legislative or regulatory solutions. Also, he discussed the different approaches of the House and the Senate toward tax extenders and the possibility of those approaches being reconciled by the end of 2014, as well as the potential outlook for tax reform in the next Congress.

"Recent Developments Involving Circular 230 and Tax Practitioner Regulation" with Professor Steve R. Johnson, Florida State University Law School

The past six months have produced a flood of judicial and agency action involving regulation of tax practitioners by the Service. The courts have suggested substantial limitations upon the Service's regulatory authority in two recent decisions, and several other cases are pending in which practitioners are challenging other aspects of the Service's authority. At the same time, the Service has initiated several regulatory efforts to govern practitioners. Professor Johnson, a nationally recognized scholar on tax litigation and procedure, including legislative and administrative law topics in tax, apprised us of all these developments.

### October 2014

"The Supreme Court Decision in *U.S. v. Clarke*" with Michael Spencer, Associate Tax Attorney, Frost & Associates

The Supreme Court recently addressed the question of when a taxpayer challenging an IRS summons has the right to question IRS officials about their reason for issuing the summons. Presenter, Michael Spencer, discussed *U.S. v. Clarke* and whether it comports with other U.S. Supreme Court decisions concerning enforcement of an IRS summons. He also discussed the impact the *Clarke* decision could have for practitioners attempting to challenge an IRS summons.

"FATCA: Current Developments and Outlook" with Jorge

Castro, Founder and Principal, Castro Strategies, LLC

The Foreign Account Tax Compliance Act (FATCA) is the most sweeping reform of the U.S. information reporting and withholding tax system. Since Congress enacted FATCA in 2010, it has become a model for other countries, becoming a central topic of multilateral and bilateral dialogue and negotiation. Jorge Castro, a former IRS senior official who worked closely on FATCA implementation, provided an insider's perspective to how FATCA came to be, and discussed current developments and hot issues on the horizon both domestically and globally.

### November 2014

"Overview of the Medical Device Excise Tax" with Adam Rosner and Andrew Prior, PricewaterhouseCoopers

Effective January 1, 2013, manufacturers and importers of most medical devices are subject to a 2.3% federal excise tax on sales of products made in the U.S. Presenters Andrew Prior and Adam Rosner led a discussion of the medical device excise tax that included background on the tax, developments since the tax became effective, implementation issues, and the legislative outlook for the tax.

"The Tax Court Decision in *Dynamo Holdings L.P. v. Commissioner*" with Nicholas Metcalf, Miller & Chevalier

The Tax Court recently moved to the cutting edge in addressing the cost and efficiency associated with discovery of electronically stored information. The Tax Court issued a division opinion in *Dynamo Holdings L.P. v. Commissioner* which allowed the taxpayer to use "predictive coding," an algorithm-driven, computer-based method for identifying responsive and potentially privileged documents in ESI. Nicholas Metcalf discussed the recent acceptance of predictive coding by the Tax Court and its impact on future tax disputes.

### Future Roundtables

The next call will be on Monday, January 26, 2014 at 1:00 p.m.

Volunteers interested in leading a discussion or making a presentation at this or any future meeting are encouraged to contact Suzanne Sinno ([Suzanne.R.Sinno@irs.gov](mailto:Suzanne.R.Sinno@irs.gov)); Christine Lane ([christine.lane@hoganlovells.com](mailto:christine.lane@hoganlovells.com)); or Stu Bassin ([sjb@bassinlawfirm.com](mailto:sjb@bassinlawfirm.com)). ☘

Inside Basis is published semiannually by the Section on Taxation of the Federal Bar Association, 1220 North Fillmore Street, Suite 444, Arlington, VA 22201, ISSN No. 1069-1553. © 2015 Federal Bar Association. All rights reserved. The views expressed herein are not necessarily those of the Federal Bar Association. Editors: Graham Green and Chris Whitcomb.

Managing Editor: Yanissa Pérez de León.

## Women in Tax Law Group Hosts Networking Reception

*By Nicole Provo*

On November 13th, the Women in Tax Law group of the Federal Bar Association's Section on Taxation hosted a networking reception at Pepper Hamilton. The accomplished and highly sought after speakers were: Professor Nancy Abramowitz, American University Washington College of Law; Stephanie Lipinski Galland, Williams Mullen; Nancy Knapp, I.R.S. Office of Chief Counsel, LB&I; Elinor Ramey, Steptoe & Johnson; Kirsten Simpson,

Ernst & Young; and Andrea Whiteway, McDermott Will & Emery. The conversations between speakers and small groups of guests covered a variety of topics, including: writing legal articles, negotiating pay and benefits, making career moves between the private sector and government, finding pro bono opportunities for tax attorneys, balancing the various demands of work and life, as well as upcoming trends in tax law policy and practice. ☘

## Young Tax Lawyers Group's Fall Events

*By Kent P. Stackhouse*

The Section on Taxation's Young Tax Lawyers Group kicked off the 2014-15 fiscal year with a fall happy hour in October at Penn Quarter Sports Tavern. The happy hour was highly attended and brought together a well-rounded group of both public and private sector tax lawyers in addition to one of our best turnouts

of local law students. The Young Tax Lawyers Group then hosted another successful happy hour in December at Blackfinn Ameripub for members, tax lawyers, and law students. We intend to host happy hours throughout the spring and summer as well as at least one substantive tax panel in early 2015. ☘

**CHAIR continued from page 1**

There are many way for members to become more engaged in the Section. We are always looking for new CLE opportunities whether it be a local live presentation or webinar. If you want to get involved but are not sure you want to make a presentation, another option is to write a scholarly article

for our Inside Basis publication. Our editors are seeking new content and contributions. In sum, there are many ways for tax professionals to make a meaningful contribution to the Section this year and I encourage you to seek them out. ☘

# Federal Bar Association TAX LAW CONFERENCE 2015

**FRIDAY, MARCH 6**

INTERVIEW continued from page 1

**FBA:** *What is an accomplishment you are particularly proud of during your time with the Senate Finance Committee?*

**Ann Cammack:** It is hard to pick just one to highlight. Clearly there are the big ones, like the development and release of the discussion draft on reform of federal tax administration. There were also times when I was able to provide help to someone from Montana who had been a victim of tax ID theft or a non-profit that needed help with an inaccurate IRS levy that would have put them out of business. These seemingly small accomplishments were equally satisfying because I knew I had been able to make a positive impact and, after all, isn't that why we go into public service?

**FBA:** *You were responsible for a wide range of issues for the Senate Finance Committee, such as financial products and administrative practice and procedure, is that usual for tax counsel on the Committee?*

**Ann Cammack:** We are accustomed to tax attorneys focusing like a laser on one discreet area of the tax law, like partnerships, consolidated returns, or employee benefits. That works when you are with a firm that has plenty of tax lawyers to cover all issues. On the Finance Committee, I was just one of 8 attorneys. We had to be tax "jacks of all trades." We each had very broad issue portfolios over which we had primary responsibility. In addition, we were each assigned other issues where we were the back up so we could provide support to the lead attorney if they needed help. This essentially means that the tax attorneys have to work well together, keep each other informed of what they are working on and be willing to shift gears at a moment's notice.

**FBA:** *Could you describe some of the challenges you faced at the Senate Finance Committee?*

**Ann Cammack:** The obvious answer is that partisan grid lock makes it virtually impossible to get anything done. And this is true. The difficulty in passing a one-year extension of the tax expiring provisions demonstrates why it is so hard to get more substantive tax legislation enacted.

There are other challenges, though, as well. One is the difficulty of obtaining solid, reliable information to use when evaluating the pros and cons of existing legislative proposals or when developing new proposals. So much information that is provided to Congressional staffers is filtered through political messaging operations. Staff needs to be able to evaluate what information is messaging fluff and what information is substantive and can be comfortably relied upon. This is often hard to do, especially for staff working on issues with which they are unfamiliar.

**FBA:** *Please describe the interview process for the Senate Finance Committee. What does the Committee look for*

*when interviewing applicants?*

**Ann Cammack:** This is actually a difficult question to answer. Each Chairman or Ranking Member will have different qualities they are looking for in staff. For the tax counsels, though, they will clearly be looking for technical tax and subject matter expertise. The ability to hit the decks running on day one is also important. Depending on the member they may also be looking for a clearly defined political affiliation and prior legislative experience may be or may not be a requirement.

Similarly, I think the interview process is different depending on who is in charge. My own process involved meeting with the entire tax staff, including meetings with several members of the minority staff. Chairman Baucus places great emphasis on the ability to work across the aisle, so the Staff Director had me meet with Republican staff. In addition, I met with senior staff in the personal office, including the Chairman's Chief of Staff. We worked very closely with the personal office on issues of importance to Montana and it was critical that anyone joining the Finance Committee staff be attuned to Montana issues and work collaboratively with the personal office.

**FBA:** *Should tax attorneys contemplating a policy career declare a political affiliation early in their careers?*

**Ann Cammack:** It is hard to say. Clearly, anyone contemplating working on Capitol Hill needs to be sensitive to the fact that it is a partisan, political work environment. As a result, they need to understand their own political beliefs and target working with members with views similar to their own. Working for a member when you don't share their political beliefs is very uncomfortable.

Even working on committee staff is a partisan position. The Chair and Ranking Members each have their own professional committee staffs. If you join a committee staff you will be working on politically charged initiatives and working with the committee members who are on one side of the aisle.

How early in life you need to align yourself with one party is a harder question to answer. Some offices want to hire staff with a strong political identity and clear involvement in the political arena. Other offices are looking for technical expertise with political leanings taking a back seat. In rare cases, a staffer has successfully worked for both Republican and Democratic members, but in today's deeply partisan environment, a staffer who is able to cross party lines is becoming an endangered species.

**FBA:** *You have had an incredibly varied career, with experience in the private sector as well as both the legislative and executive branches of government. How has your government experience shaped how you advise your clients in the private sector?*

**Ann Cammack:** I am very fortunate to have been able to

work for the IRS, Treasury and Senate Finance Committee. As any tax professional who has worked for any of these organizations knows, you learn so much about how tax policy is developed and implemented that you just don't learn working on the outside.

And I think that is the key advantage that I bring to my work with EY clients. If I am working on behalf of clients with the IRS, Treasury or Capitol Hill, I have a better sense of what the staff with whom we are working need to be able to do their job. I can help make sure we are providing helpful information in a manner best suited to be valuable to staff.

Similarly, I am in a better position to explain to EY clients how staff may approach a tax issue, what internal pressures they may be encountering, and what we might expect the results to be. Having walked in their shoes allows me to share with clients how staff may interpret information a client may

be sharing with staff or requests being made to staff in a way I just wouldn't be able to if I hadn't been there, too.

**FBA: We have to ask: Any predictions for comprehensive tax reform in 2015?**

**Ann Cammack:** I wish I had a clear answer – for example, comprehensive tax reform on September 23, 2015 – but I just don't. I do know that we need tax reform. The tax code has not kept pace with the growth of the global economy and any of us who work in tax see the problems an outdated tax code creates for businesses and individuals on a daily basis. I am concerned that the partisan gridlock on Capitol Hill will make achieving comprehensive tax reform in 2015 challenging but I remain hopeful that a path will emerge. ☘

## Georgetown Law & NYU Law Taxation Interview Program

Is your employer looking to hire tax practitioners completing their Tax LL.M. degrees at two of the nation's top graduate tax programs? If so, please consider sharing the below information regarding the Taxation Interview Program with your recruiting or human resources departments.

Georgetown University Law Center is again partnering with New York University School of Law to sponsor the nation's premier recruitment program for graduate tax students, the Taxation Interview Program (TIP). TIP enables private and public sector employers to interview, on one

day (March 6, 2015) and in one place (Embassy Suites Hotel here in Washington), current LL.M. in Taxation students from Georgetown Law and NYU Law. Employers can pre-screen candidates for interviews, and they can also participate in TIP through a resume collection option. For further information about TIP, please visit the TIP website: [www.law.georgetown.edu/graduate/TIP](http://www.law.georgetown.edu/graduate/TIP). Employer registration will remain open through Jan. 27, 2015.

If you have any questions, please do not hesitate to contact Molly Scott, Assistant Director of Graduate Career & Professional Development. ☘

## SECTION ON TAXATION LEADERSHIP

### CHAIR

Todd B. Reinstein  
*Pepper Hamilton LLP*

### IMMEDIATE PAST CHAIR

Andrew C. Strelka  
*Miller & Chevalier Chartered*

### CHAIR ELECT

Ryan Kelly  
*IRS Office of Chief Counsel*

### TREASURER

Zeb Kelley  
*IRS Office of Chief Counsel*

### SECRETARY

Alan Williams  
*IRS Office of Chief Counsel*

### *Inside Basis* EDITORS

Graham R. Green  
*IRS Office of Chief Counsel*  
Chris Whitcomb  
*U.S. Department of Justice, Tax Division*

### 2015 TAX LAW CONFERENCE CHAIRS

Christine S. Hooks  
*Mayer Brown LLP*  
Marck C. Milton  
*Husch Blackwell LLP*  
Marissa K. Rensen  
*IRS Office of Chief Counsel*

# Federal Bar Association Application for Membership

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 90 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, advance your career

**THREE WAYS TO APPLY TODAY:** Join online at [www.fedbar.org](http://www.fedbar.org); fax application to (571) 481-9090; or mail application to FBA, PO Box 79395, Baltimore, MD 21279-0395. For more information, contact the FBA membership department at (571) 481-9100 or [membership@fedbar.org](mailto:membership@fedbar.org).

### 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 \_\_\_\_\_ Email Address \_\_\_\_\_

Address \_\_\_\_\_ Apt. # \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Country \_\_\_\_\_  
( ) \_\_\_\_\_  
Phone \_\_\_\_\_ Date of Birth \_\_\_\_\_  
Email Address \_\_\_\_\_

### Bar Admission and Law School Information (required)

**U.S.** Court of Record: \_\_\_\_\_  
State/District: \_\_\_\_\_ Original Admission: / /

**Foreign** Court/Tribunal of Record: \_\_\_\_\_  
Country: \_\_\_\_\_ Original Admission: / /

**Tribal** Court of Record: \_\_\_\_\_  
State: \_\_\_\_\_ Original Admission: / /

**Students** Law School: \_\_\_\_\_  
State/District: \_\_\_\_\_ Expected Graduation: / /

### Authorization Statement

*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 or the immediate termination of my membership. I also understand that by providing my fax number and email address, I hereby consent to receive faxes and email 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 percent 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.



**Federal Bar Association**

Application continued on the back

# Membership Categories and Optional Section, Division, and Chapter Affiliations

## 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 percent discount on the registration fees for all national meetings and national CLE events.

	Private Sector	Public Sector
Member Admitted to Practice 0-5 Years.....	\$165	\$145
Member Admitted to Practice 6-10 Years .....	\$230	\$205
Member Admitted to Practice 11+ Years .....	\$275	\$235
Retired (Fully Retired from the Practice of Law) .....	\$165	\$165

### 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.

	Private Sector	Public Sector
Member Admitted to Practice 0-5 Years.....	\$105	\$80
Member Admitted to Practice 6-10 Years .....	\$165	\$140
Member Admitted to Practice 11+ Years .....	\$210	\$170
Retired (Fully Retired from the Practice of Law) .....	\$105	\$105

### Associate Membership

#### Foreign Associate

Admitted to practice law outside the U.S. .... \$210

#### Law Student Associate

Law student division advisor .....	Complimentary
First year student (four years) .....	\$50
Second year student (three years) .....	\$30
Third year student (two years) .....	\$20
One year only option .....	\$20

All levels of membership in this category receive one year free for the period starting from graduation date.

**Dues Total:** \_\_\_\_\_

### Practice Area Sections

<input type="checkbox"/> Admiralty Law .....	\$25	<input type="checkbox"/> Indian Law .....	\$15
<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"/> Banking Law .....	\$20	<input type="checkbox"/> Labor and Employment Law .....	\$15
<input type="checkbox"/> Bankruptcy Law .....	\$15	<input type="checkbox"/> Securities Law Section .....	\$0
<input type="checkbox"/> Civil Rights Law .....	\$10	<input type="checkbox"/> Social Security .....	\$10
<input type="checkbox"/> Criminal Law .....	\$10	<input type="checkbox"/> State and Local Government Relations.....	\$15
<input type="checkbox"/> Environment, Energy, and Natural Resources .....	\$15	<input type="checkbox"/> Taxation .....	\$15
<input type="checkbox"/> Federal Litigation .....	\$10	<input type="checkbox"/> Transportation and Transportation Security Law .....	\$20
<input type="checkbox"/> Government Contracts.....	\$20	<input type="checkbox"/> Veterans and Military Law .....	\$20
<input type="checkbox"/> Health Law.....	\$15		
<input type="checkbox"/> Immigration Law .....	\$10		

### Career Divisions

<input type="checkbox"/> Corporate and Association Counsel (in-house counsel and/or corporate law practice).....	\$20
<input type="checkbox"/> Federal Career Service (past/present employee of federal government) .....	N/C
<input type="checkbox"/> Judiciary (past/present member or staff of a judiciary) .....	N/C
<input type="checkbox"/> Senior Lawyers* (age 55 or over) .....	\$10
<input type="checkbox"/> 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.

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

**Chapter Total:** \_\_\_\_\_

## Payment Information

### 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

# Inside Basis

Federal Bar Association  
Section on Taxation  
1220 North Fillmore Street, Suite 444  
Arlington, VA 22201

---