



Young Tax Lawyers Group Holds Panel on “Tax on Capitol Hill”

By Kent Stackhouse

On March 27, 2014, the Young Tax Lawyers Group held a highly successful and topical panel on “Tax on Capitol Hill.” The panel featured Judge Kathleen Kerrigan, U.S. Tax Court; Alan Lee, tax counsel for Rep. Sander M. Levin (D-Mich.), and Andrew Grossman, legislation counsel for the Joint Committee on Taxation. The panel was moderated by Cat Karayan Wilbur, co-chair of the Young Tax Lawyers Group. Baker & McKenzie LLP hosted the panel and a networking reception afterward in their offices overlooking the White House.

The panelists provided advice to young tax lawyers about their experiences on Capitol Hill and advice for finding a tax position on Capitol Hill. Judge Kerrigan spoke about her expe-

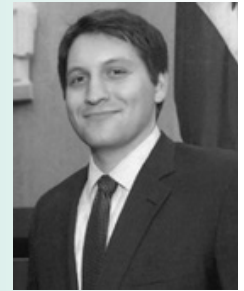
riences working for Rep. Richard E. Neal (D-Mass.), member of the Committee on Ways and Means, and later for then-Sen. John F. Kerry (D-Mass.), member of the Senate Finance Committee, before being appointed to the U.S. Tax Court. Judge Kerrigan commented that Capitol Hill is an exciting place for a tax lawyer because tax touches on almost every issue that comes before Congress. She also noted that working on many different tax issues on Capitol Hill prepared her well for her current position at the U.S. Tax Court.

Alan Lee described his different roles in working for both a member of Congress and for the Committee on Ways & Means. Lee described his responsibilities to all members of Congress as part of his

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Message from the Chair Andrew Strelka

On Feb. 28, 2014, the FBA Section on Taxation held its 38th Annual Tax Law Conference in Washington, D.C. The conference featured a significant number of high-level government speakers and prominent private sector speakers. The Tax Law Conference had a record number of attendees this year, with more than 560 individuals attending.



Featured lunchtime speaker John M. Dalrymple, deputy commissioner for services and enforcement, Internal Revenue Service, addressed the IRS’ innovation in response to limited resources. Featured speaker David A. Hubbert, deputy assistant attorney general for civil trial matters, U.S. Department of Justice, Tax Division, addressed recent tax litigation. Featured speaker William J. Wilkins, chief counsel, Internal Revenue Service, addressed recent published guidance in a number of areas, including guidance related to the Patient Protection and Affordable Care Act of 2010.

The Tax Law Conference featured dozens of panel presentations com-

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Section on Taxation Announces Relunched Tax Practice and Procedure Monthly Roundtable

After a successful year of monthly call-ins, the Tax Practice and Procedures group relaunched its program as the “Tax Practice and Procedure Monthly Roundtable.” The conference calls take place on the last Monday of every month, from 1 to 2 p.m., and feature speakers on a variety of tax topics. Recently, the March roundtable hosted a discussion by Professor Annette Nellen on the tax law implications of the legalization of marijuana; explanation of the D.C. Circuit’s ruling in *Loving* by Stuart Bassin; and a presentation of the tax law writing competition winner, Matthew (Sung Woo) Hu’s winning paper on reforming the whistle-blower statute, and why *qui tam* is not the answer. Other recent presentations have included a discussion of emerging tax issues

raised by doing business in China by Roberta Chang of Hogan Lovells; a presentation entitled “Bitcoins, Bitcoins, Everywhere!” addressing U.S. federal income tax considerations for dealing in Bitcoins, including recent IRS guidance, by Christine Lane of Hogan Lovells; and a presentation of the second place writing competition paper, “Starting with the Tax Man in the Mirror: Asking the IRS to Change Its Ways of Valuing Postmortem Publicity Rights,” by author Christopher Weeg.

Please join us on May 28 at 1 p.m., and reach out to Stu Bassin (sjbassin7@gmail.com) or Christine Lane (Christine.lane@hoganlovells.com) if you are interested in presenting or have a suggested topic.

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prised of both government and private sector speakers. The panel presentations covered the following areas of tax law: tax legislation, domestic corporate tax, employee benefits and executive compensation, enforcement and criminal tax, international tax, financial products; tax accounting, tax practice and procedure, partnerships and passthroughs, tax exempt organizations, tax careers, and ethics.

As outlined in this edition of *Inside Basis*, this year’s Tax Law Conference featured the presentation of the 2014 Ken-

neth H. Liles Award to Floyd L. Williams, senior counsel, Public Strategies Washington Inc. and former director of the Internal Revenue Service Office of Legislative Affairs. The Tax Law Conference also featured the presentation of the 4th Annual Donald C. Alexander Tax Law Writing Competition Awards to Sung Woo Hu and Christopher Weeg.

The FBA Section on Taxation will hold the 39th Annual Tax Law Conference in Washington, D.C., on March 6, 2015. ☘

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work for Ways & Means and his work for Rep. Sander M. Levin, and before that for Rep. Jim McDermott (D-Wash.).

Andrew Grossman, who works as a legislation counsel on the staff of the Joint Committee on Taxation, explained the unique role of the Joint Committee on Taxation in serving both houses of Congress in a nonpartisan manner. Grossman described the Joint Committee on Taxation’s role as “Congress’s tax lawyers” and the importance of confidentiality in all communications between the Joint Committee on Taxation and any member of Congress. Grossman discussed the combination of substantive tax skills and knowledge of the legislative process that it takes to succeed on Capitol Hill as a tax lawyer.

Look out for information about the next Young Tax Lawyers Group happy hour. Please contact Kent Stackhouse at kent.stackhouse@bakermckenzie.com or Cat Karayan Wilber at ckarayan@gmail.com if you would like to learn more about the Young Tax Lawyers Group.

Acceptance Remarks for the 2014 Kenneth H. Liles Award

By *Floyd L. Williams*

First, let me thank Fred, Bob, and Peggy for their kind remarks. (I am especially pleased that my parents, wife, and children were here to hear them.) Let me take a moment to introduce my wife, Carol, who stood with me through all these years during my Tax Odyssey, my daughter, Lisa, who works in congressional affairs at the Postal Service (almost as tough a job as the IRS), my son, Carter, an energy lawyer who flew from Houston to be here for this occasion, and my parents, Lee and Vicky Williams, without whom I would not be here.

To Bob, I would say, and I think he would agree, that the Joint Committee on Taxation is the place to be for one who wants to learn tax law, its legislative and political intricacies, and its policy implications. Also, it teaches you how to explain the tax law in a rational, dispassionate manner and to deal with all sides of the political spectrum in an impartial manner.

To Peggy, I would say thank you for pulling me out of that big, beautiful office at the Treasury Building and bringing me back to the IRS for a second round that lasted nearly four times as long as my first tour of duty! Thanks to Peggy, at least, I have a secure retirement as I had the good fortune to stay in the old civil service retirement system.

One thing you learn in going back and forth between the Congress, Treasury, and the IRS is that tax policy and tax administration are very different. Treasury and the Congress basically deal with the policy side and then leave it up to the IRS to implement and administer the law. Have you ever noticed how some in Congress still refer to it as the IRS Code?

I am very humbled and honored to receive this award today. When I was first approached about it, I was quite hesitant. After all, this award has gone to former IRS Commissioners, Tax Court Judges, Assistant Treasury Secretaries and Assistant Attorneys General, Joint Tax Committee Chiefs, and on one occasion a Supreme Court Justice accepted it on behalf of her deceased husband. Thus, I feel I am in rather heady company.

Then, I got to thinking. In my case, this award must be for longevity. I held the position of IRS Director of Legislative Affairs for 15 years and 11 months. That's a record that likely will last as long as Joe DiMaggio's record for the longest hitting streak in Major League Baseball. One has to wonder who would even want the job for 16 years?

Seriously though, it was a great job. It allowed me to combine my knowledge of tax law and administration with my love for Capitol Hill. Also, it gave me an easy excuse to get out of the building. If there was a meeting I did not want to attend, guess what? I had to go to the hill because Congressman "so

and so" had an urgent constituent matter that needed immediate attention. Or, Congressman "so and so" was threatening to slash the IRS budget and I had to put things right immediately.

When I came to the IRS (for a second time) in late summer of 1996, things really were not much different than they are now. IRS was getting blasted about hundreds of millions of dollars being "wasted" on tax systems modernization and we were at the starting point of activity that would result in the enactment of the IRS Restructuring and Reform Act of 1998. Part of that activity involved show-casing IRS errors and alleged abuses in what seemed like an endless succession of Congressional hearings. For several years following enactment of the Restructuring Act, IRS enforcement activity plummeted. It really was not that long before Congress started to criticize the agency for letting enforcement slip and not collecting more money. Who can forget all of emphasis placed on the "tax gap" just a few years ago?

Now, the IRS is under attack again for alleged "abuses" in the tax-exempt organization area. I am convinced that just like what happened after IRS was criticized in the late 90s, the agency will come back again even stronger.

While the Congress and the Administration traditionally have been tough on the agency, who do they turn to when they want to get something done? When the Clinton and Bush Administrations wanted to stimulate the economy by getting money into the hands of consumers, it was the IRS who delivered the checks. When President Obama wanted to get more money into the pockets of working Americans, it was through a payroll tax credit administered by the IRS. One of the most effective anti-poverty programs in this Nation's history, the Earned Income Tax Credit, is administered by the IRS. I won't even mention the role of the IRS in the Affordable Care Act!

The IRS was a great place to work with dedicated employees. I have been fortunate to see, and work in, most aspects of the tax law including policy, legislation, lobbying, research, planning and transactional, and administration. About the only thing I haven't done in tax is be a judge, and there still may be time for that.

In conclusion, I want to thank the Tax Section for this wonderful honor and for producing another excellent tax conference. I also want to thank Public Strategies Washington for their generous contribution to this event and my wife wants to thank them for getting me out of the house after retirement.

2014 Donald C. Alexander Tax Law Writing Competition Winners

By Shamik Trivedi

On Feb. 28, 2014, the Section on Taxation recognized the winners of the Fourth Annual Donald C. Alexander Tax Law Writing Competition at the Section's annual conference in Washington.

The first place winner, Sung Woo Hu, a 2014 J.D. candidate from the University of Minnesota, was awarded \$2,000 and a plaque for his article, "Fine-Tuning Tax Whistleblower Statute: Why Qui Tam is Not a Solution."

The runner up, Christopher Weeg, a 2015 J.D. candidate from the University of Florida Levin College of Law was awarded \$1,000 and a plaque for his article, "Starting with the [Tax] Man in the Mirror: Asking the IRS to Change Its Ways of Valuing Postmortem Publicity Rights."

The section also paid for both awardees' travel and hotel expenses to attend the conference, as well as a one-year complimentary membership to the section. Many thanks to the FBA staff, section leadership, and attorneys who took



time to judge the submissions.

Shamik Trivedi and Jaclyn Goldberg were co-chairs of this year's competition.

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