

Professor Weiner writing text on tax issues raised by business transactions



Dean Weiner, Distinguished Lecturer in Taxation, is co-authoring a new book with his soon-to-be-former partner at O'Melveny & Myers, Robert Rizzi. The book, *Tax Fundamentals for Transactional Attorneys*, will help transactional attorneys better understand how tax rules apply to their practices.

The book will be targeted to non-tax lawyers and business people to give them a resource for understanding the important tax issues raised in their transactions and the structuring options that will help the parties reach both their tax and business goals. There are numerous works for tax attorneys to help them minimize clients' taxes, but few for transactional lawyers and business people, who can then bring in tax attorneys as necessary to assure the expected results.

The book will be designed to translate the tax attorney's jargon into language and concepts more comprehensible to the transactional lawyer and business person so that all members of the transactional team can better communicate and plan. The topics will range from the basic rules for taxable and tax-free corporate mergers and acquisitions, to the differences in tax treatment of various forms of business entities, to some coverage of more mundane topics such as installment sales and original issue discount.

The work will draw on the authors' extensive tax practice experience in trying to communicate with both clients and transactional lawyers why in the tax world substance controls over form, except when form matters.

Professor Weiner also has co-authored an article, *Right Result? Wrong Reasons? Coltec and Castle Harbour* that will appear in the next issue of *Corporate Taxation*.

Professor Aprill testifies before US House panel on tax strategy patents



On July 13, 2006 Professor Ellen Aprill testified as an invited witness before the Subcommittee on Select Revenue Measures of the Ways and Means Committee of the US House of Representatives on issues relating to the patenting of tax advice. In announcing the hearing, Chairman Dave Camp described it as "an opportunity to explore a relatively recent phenomenon" without any "preconceived goals."

Aprill became aware of the issues involved in patenting tax strategies through her work as a member of the Council of Directors of the ABA Tax Section, but testified in her individual capacity. Her testimony, along with that of a professor of intellectual property law and a private practitioner who specializes in estate planning, followed that of the Commissioner of the Internal Revenue Service and the General Counsel of the Patent and Trademark Office.

First, Aprill discussed practical issues raised by tax strategy patents. Although currently only 40 such patents have been issued, she pointed to the substantial adverse consequences for infringing or inducing the infringement of patents. As a result, if such patents proliferate, she predicted that tax professionals will need to begin conducting patent searches and seek expert advice when they identify a possible patent claim. Moreover, she expressed concern that if patents become an important part of the tax landscape, the tax system as a whole will suffer if, in order to protect their patentable intellectual property, tax professionals are no longer willing to discuss, evaluate and criticize each other's insights.

Second, Aprill considered how to improve the process by which patent applications are considered in the Patent and Trademark Office. She urged that the tax community, both public and private, assist patent examiners in understanding the tax law and in identifying prior art in non-patent literature quickly and accurately. She noted that such efforts have begun and need to be expanded.

Third, Aprill compared patent policy and tax policy. She observed that, while the fundamental purpose of providing patents is to promote innovation, existing economic incentives already provide ample inducement for the development, promotion and implementation of tax planning strategies. Since the primary purpose of our tax laws is to raise money for the government and protect the public fisc, she questioned granting a government monopoly in the form of a patent that undermines another key federal function.

In conclusion, she acknowledged that any decisions to limit patent protection legislatively should be taken only after much deliberation, with the hearing being the first step. She offered a solution: legislation immunizing individual taxpayers and small businesses from claims of patent infringement.

Professor Pratt's forthcoming article evaluates the Bush rationales for the dividend tax cut



Tax policy has dominated President Bush's domestic policy agenda. The centerpiece of that agenda is the dividend tax cut enacted in 2003. The dividend tax cut is scheduled to expire in 2010, but President Bush continues to urge Congress to make it permanent.

President Bush argues that the dividend tax cut promotes long-term economic growth, stimulates the economy, makes the tax system fairer, provides a steady source of income for needy senior citizens, and pays for itself.

Professor Katie Pratt's most recent article, *Deficits and the Dividend Tax Cut: Tax Policy as the Handmaiden of Budget Policy* (forthcoming in *41 Georgia Law Review*, 2006), evaluates the various rationales President Bush offered to justify the dividend tax cut and considers the implications of the deficit financing of the dividend tax cut. The article emphasizes the long-term growth rationale for the dividend tax cut, because that rationale is the most plausible of the rationales offered for it.

Pratt concludes that the long-term growth rationale does not justify the dividend tax cut, as it was enacted and financed. The economic effects of the dividend tax cut, determined

without regard to the fact that it was deficit financed, are controversial and the subject of continuing debate among economists. Early evidence suggests that the tax cut increased the size of dividend payouts and the initiation of dividend payouts. Other evidence suggests, however, that the dividend increases may not be as large as some studies indicated, may not be attributable to the dividend tax cut, and may be temporary. Taking into account the deficit financing of the dividend tax cut, the economic effects of the dividend tax cut are clearer. The deficit financing of the dividend tax cut creates negative growth con-

Professors Kowal, Pratt, Martin, & Kushman present new tax research techniques



Jennifer Kowal

Loyola Professors Jennifer Kowal, Katie Pratt, Daniel Martin and Adjunct Professor Moshe Kushman presented *New Techniques for Solving Tax Research Puzzles* to the Los Angeles chapter of the Tax Executives Institute (TEI) at Loyola in March. As Jack Cummings noted in his recent *Tax Notes* article, *Legal Research in Federal Taxation* (109 *Tax Notes* 335, Oct. 17, 2005), many tax practitioners research the same way they did 10 or 20 years ago, despite the vast expansion of electronic tax research options. In their program, Kowal, Pratt and Martin explained how getting out of a "research rut," by experimenting with the electronic tax research platforms available today, can help even experienced tax researchers achieve more effective results.

As part of their research and preparation for the program, Kowal, Pratt and Martin, joined by Librarian David Burch, met with representatives from each of the five major tax research platforms (Lexis, WestLaw, RIA Checkpoint, CCH Tax Research Network and BNA Tax Management) and spent time using the systems to evaluate each platform's content and functionality.

In the half-day program, Pratt and Martin provided an overview of the five electronic platforms and a comparison of the content and functionality of the platforms. Kowal illustrated the differences between the platforms using a hypothetical research problem. After the lecture portion of the program, Kushman gave the program participants a tax research problem that was based on a business tax issue he encountered in his practice at Skadden Arps. The TEI participants formed small research teams and tried to solve the live research problem. The research teams were given access to all five research platforms during the live research session and encouraged to experiment with new research techniques. Representatives from the research platform vendors and the Loyola professors provided technical and research support during the live research session. After the participant teams completed their research, Kushman debriefed the problem. The TEI response to the program was very positive.

Loyola Tax LLM students will have access to multiple electronic research platforms this fall as they complete the tax research and writing requirement in Kowal's *Taxation of Property Transactions* class.

Professor Holo receives award for service to tax community



On June 9, 2006, the Los Angeles County Bar Taxation Section honored Tax LLM Program Adjunct Professor Sanford Holo with the Dana Latham Memorial Award. The award goes to a then-living leader of the LA tax bar who has made an outstanding contribution to the community and the legal profession in the field of taxation.

Holo practices tax law at Musick, Peeler and Garrett in Los Angeles, and specializes in the taxation of real estate transactions and partnerships. He has been active in both the ABA tax section and the Los Angeles County bar tax sections for many years. Holo was presented with the award by his wife, Ellen April, Loyola tax professor and associate dean for academic programs. George Yin, the Howard W. Smith Professor of Law at the University of Virginia School of Law and the former chief of staff of the US Congress Joint Committee on Taxation, was the keynote speaker for the luncheon.

Professor April's recent scholarship

Disaster Relief, Tax Policy, and the Federal Action Imperative, forthcoming in the *Duke Law Journal*

When a disaster strikes the US, Congress typically feels heavy pressure to enact legislation, including tax legislation, to provide relief. This article discusses features of two tax legislative initiatives, which responded to two quite different disasters: first, the response to the devastation of the fall 2005 hurricane season; and second, the response to the earlier terrorist attacks on the World Trade Center and Pentagon of September 11, 2001.

The article, co-authored with Duke Law Professor Rich Schmalbeck, first raises the possibility that some of the provisions of these acts may be vulnerable to indirect constitutional challenge under the uniformity clause. In examining some of the problems inherent in tax-disaster legislation, it discusses the role, usually unfortunate, of sympathy in tax legislation. It goes on to consider how, despite the fact that the targets of relief legislation are generally thought to be people in need, it nevertheless seems to be the case that a good deal of the benefits of disaster legislation in the tax area goes to relatively high-income and high-wealth taxpayers. It asks whether a better approach can be institutionalized. It suggests that Congress identify those provisions enacted in response to the recent disasters that make sense generally, such as five-year carryback of NOLs, and amend the tax code to adopt these rules generally. It further recommends that Congress identify those provisions needed in particular when a whole area is devastated (eg, five-year period for replacing destroyed property, credit for wages to pre-disaster employees and routine extensions of filing deadlines) and make them available to any declared disaster area. It urges, as well, two kinds of longer-term approaches. One is to consider and evaluate disaster tax relief provisions as a kind of national insurance against disasters that the private market does not supply. The other is to develop off-the-shelf provisions, to be activated when a disaster strikes.

Theories of Statutory Interpretation: The Interpretive Voice 38 *Loyola of Los Angeles Law Review* 2081 (2005)

In our modern administrative state, Congress writes federal statutes and the other two branches of government share responsibility for interpreting them. Under *Chevron v. Natural Resources Defense Council*, 467 US 837 (1984), sometimes courts are assigned primary interpretive authority; at other times, that task falls to the executive branch in the form of an administrative agency. The different institutional capacities and different roles of these interpreters in our constitutional system produce very different points of view and thus very different interpretive voices. This article, using the metaphor of the interpretive voice and examples from tax law, argues that *United States v. Mead Corp.*, 533 US 218 (2001), while purporting to clarify *Chevron*, in fact moves away from the principles underpinning *Chevron*.

Mead expands the judicial interpretive voice. It does nothing to limit the reach of *Chevron* Step One, where the judicial voice dominates. It cuts back on *Chevron* Step Two, the domain of the administrative voice. *Mead* accords *Skidmore v. Swift*, 323 US 134 (1944), a newly important role, and the key factors of *Skidmore* – expertise, consistency, and valid reasoning – put particular pressure on administrative agencies to imitate the judicial interpretive voice. The factor of expertise, which triggers *Skidmore* deference, may seem to favor administrative agencies, but such is not necessarily the case when a specialized court, such as the Tax Court, is involved in statutory interpretation and can itself supply the necessary expertise. The factor of consistency imposes a kind of administrative stare decisis. The factor regarding the validity of an agency's reasoning gives insufficient weight to the ways in which an administrative agency is like a legislature rather than a court.

The article concludes that courts, like most of us, are most comfortable when they hear their own accents. Indeed, the administrative interpretive voice may be so different from the judicial one that each has difficulty in understanding the subtleties of the other. Administrative agencies need to amplify or translate such peculiarly administrative concerns, such as administrability of a particular statutory interpretation or an interpretation's impact on the statutory scheme as a whole, in order to make such concerns more salient to courts.

Tenth Anniversary of the Western Conference on Tax-Exempt Organizations

A little over ten years ago, Marcus Owens, then the head of the Exempt Organization Division of the IRS, noted to Doug Mancino, a McDermott, Will and Emory partner, that while there were a number of conferences on exempt organizations on the East Coast, there seemed to be none on the West Coast. Owens added that the IRS was looking to partner with a school or other exempt organization to put on such a conference. When Mancino later contacted Professor Ellen Aprill, for whom this area of tax law is a specialty, she agreed that organizing such a conference was a good idea. The Western Conference on Tax-Exempt Organizations was born as a collaborative effort between the Internal Revenue Service and Loyola Law School. Held in Loyola's student lounge in its first year, it outgrew this venue by the second year and was moved to a downtown hotel.

From the beginning, the WCTEO attracted a mix of lawyers, accountants and in-house staff of exempt organizations, with attendees mostly from the LA area but including some from as far away as New York and Florida. This year's conference, which will be held on November 16 and 17, will be the tenth. Chris Wagner, deputy commissioner for TE/GE at the IRS, will be on hand to help celebrate. Aprill notes, "It is hard to believe that we have been putting on this conference for a decade and that it is now so well-established. Most of those who attend have come before and a number, whom we will recognize at the event, have been at every single one. Speakers often ask us if they can return, because they enjoyed the conference so much. Open and frank interchange between the government and members of the exempt organization community has always characterized and distinguished this conference."

Pratt, continued from Page 1

sequences that offset any positive growth consequences of dividend tax relief.

Pratt also argues that the dividend tax cut is inequitable. It disproportionately benefits high-income Americans but disproportionately burdens low-income and middle-income Americans due to the effects of cuts in discretionary spending, such as the 2004 and 2005 federal budget cuts that stalled necessary maintenance work on the New Orleans levee system and contributed to the Hurricane Katrina disaster.

The thesis of Pratt's article is that Congress should not make the dividend tax cut permanent and should repeal the dividend tax cut immediately. Cutting the shareholder-level tax on dividends could have been a viable way of reforming the corporate tax if the dividend tax cut had been structured to ensure that corporate income is taxed at least once and Congress had made up the lost revenue in an equitable and efficient manner or had enacted offsetting spending cuts in an equitable and efficient manner. As enacted, the dividend tax cut does not ensure that corporate income will be taxed at least once and was deficit financed without regard for the harmful economic and distributional consequences of that deficit financing. A draft of the article is available on SSRN.

Loyola Tax LLM Program expands day curricular offerings

This year, Loyola has significantly increased the number of required and elective Tax LLM courses offered during the day. Loyola Tax LLM students also can extern in LA at the IRS Chief Counsel's Office, the California State Board of Equalization and the Tax Division of the US Attorney's Office.

Professor Seto's recent scholarship



The Unintended Tax Advantages of Gay Marriage, Loyola-LA Legal Studies Paper No. 2005-33

The Code contains numerous special rules for the income taxation of persons related by marriage, birth or adoption. This paper suggests a new approach to their analysis. Its thesis: that ordinary Code rules depend, in significant part, on the assumption that taxpayers are completely self-interested. Where this assumption of selfishness proves or is likely to prove incorrect, the Code makes adjustments to its otherwise applicable rules. Commonly, these adjustments shut down avoidance techniques. Some apply whenever the assumption of selfishness fails, regardless of the formal relationship between the parties. Most, however, apply only in the context of a specified formal relationship: marriage, parent/child or owner/business. The paper tests the utility of this thesis by comparing the income tax treatment of heterosexual married couples with that of gay couples in committed long-term relationships. Under DOMA, gay couples are not married for tax purposes, nor are they spouses within the meaning of the Code. Gay marriage by itself therefore never invokes any related-party anti-abuse rules. As a result, gay couples may often be able to arrange their affairs so as to pay federal income tax at significantly lower effective rates than identically situated heterosexual married couples.

Inside Zarin, 59 *SMU Law Review* (2006) (forthcoming)

Much has been written about *Zarin v. Commissioner*, which has become one of the most widely used teaching cases in tax. To date, however, published analyses appear to have been based solely on the two published court opinions, which omit much that is relevant to an understanding of the case. Seto was principal author of the briefs filed on Zarin's behalf before the Third Circuit. Since moving to law teaching, he has continued to puzzle about the problems the case presents. His article is both a practitioner's and a theorist's account of *Zarin*, a story of the intersection of process, doctrine and theory, a story of how law works – and how it sometimes fails.

Tax and Disability: Ability to Pay and the Taxation of Difference, 154 *University of Pennsylvania Law Review* 1053 (2006)

Disability poses a special challenge to optimal tax theory, which begins with the assumption that all taxpayers are identical except with respect to income. Contemporary disability theory, by contrast, holds that any institution designed solely to accommodate the needs of "normal" people is inherently discriminatory. This article rejects conventional comprehensive tax base analysis, at least as applied in the disability context, and invites renewed attention to the problem of ability to pay. In the process, it offers an extensive discussion of the general welfare doctrine and a recent major expansion of the medical expense deduction, neither of which has been much discussed in the scholarly literature.

Originalism vs. Precedent: An Evolutionary Perspective, 38 *Loyola of Los Angeles Law Review* 2001 (2005)

This essay continues Seto's exploration of evolutionary theory as applied to learned behaviors. It asks whether originalist interpretive methods, on average, are likely to produce better or worse rules than nonoriginalist methods. By "originalist" the essay means text-based decision-making techniques that permit users to ignore intervening learning and rely on some aspect of the original text whenever the two conflict. The approach the essay takes is to describe how cultures learn and, on the basis of that description, assert that such learning is itself generally adaptive. If cultures learn and such learning is adaptive, then any decision-making procedure that systematically ignores such learning is problematic.

All of Seto's articles are available on SSRN. Seto's work has been downloaded widely. The TaxProf Blog's September 2006 ranking of US tax faculty by all-time SSRN downloads places him at number 14.

Student Elizabeth Botsford describes her career journey to Loyola's Tax LLM Program

“Originally, I came to Southern California for a summer job while I was studying law at the London School of Economics. As soon as I arrived, I knew I wanted to live here.

But it was some time before I settled in Los Angeles. In my 20s, I took the attitude: “have law degree, will travel.” I worked for Baker and McKenzie in Hong Kong, for the European Commission in Brussels and for Mishcon de Reya (the firm that represented Princess Di) in London before practicing law in LA.

I signed up for the Tax LLM at Loyola Law School after I answered, “what do I miss about my wasted youth?” with, “the high I got from taking exams.” In fact, the LLM is so gratifying that I would take it as a gentlemanly pursuit even if I didn't have to earn any money.

Intellectually, tax law is fascinating. It is a logical system that relates directly to people's lives. Each estate and gift tax case is a mini Jane Austen novel. Bankruptcy Tax Law is a discourse in Micawberism.

At Loyola, it has been a relief to meet encouraging faculty who are extremely bright. I'm taking the degree part-time while working between 50 and 60 hours a week. The LLM is what I do instead of attending cocktail parties. I arrive each week determined to squeeze as much enjoyment from each class as possible. How could one approach it any other way? And then there are the hours of studying – a fabulous excuse for quiet and solitude. Like anything worth doing, it is difficult, but education is liberation and achieving good grades is immensely satisfying.

I would like to get a job as a tax attorney at a well-established practice in Los Angeles and put to practical use the great training I have received at Loyola.

”

Alumni News

■ Congratulations to Christine Kornides and Steven Renshaw, who were married on April 14, 2006, in Santa Barbara, CA. Kornides and Renshaw met in the LLM Program and began dating as International Tax classmates during the fall of 2005. Kornides practices tax and estate planning law in Santa Barbara and Renshaw practices tax law and estate and probate litigation in Ventura, CA.

■ Thomas Ogden is an associate at Hochman, Salkin, Rettig, Toscher & Perez, P.C., in Beverly Hills, CA, where he handles civil and criminal tax controversy matters.

■ Robert Berman recently joined the IRS Office of Chief Counsel in Laguna Niguel, CA.

■ Carrie Miller recently joined the firm of Olincy & Karpel in Los Angeles, where she practices primarily in the area of estate and probate law.

■ Steven Weerts is an associate at DLA Piper Gray Cary in Century City, focusing on international tax matters.

■ Peter Leonard received the Lynn Witte Memorial Award at the LA County Bar Association Tax Section's Dana Latham Awards Luncheon on June 9, 2006. The award was established in memory of Lynn Witte, who passed away while serving as chair of the section, and is presented each year to the Loyola Tax LLM student graduating with the highest cumulative grade point average. Leonard is the founding partner of Peter Leonard & Co. in Beverly Hills, CA.

Student Sean Treglia finds nonprofit practice a gratifying way to feed passion for politics

Sean Treglia found his way to Loyola's Tax LLM Program when he realized that by learning more about the laws affecting exempt organizations, he could work in politics in a more constructive way. Treglia and his family have always been interested in politics. “Growing up, all of my relatives had pictures of President Kennedy and President Roosevelt in their homes. It never crossed my mind to do anything but build a career in politics.”

Once at UCLA, however, his career took a temporary turn. “In those days law school was not structured to encourage public interest careers so I did what most of my classmates did: I got a job at a good corporate firm and made money.” But the yearning to work in politics did not go away. Treglia quit the firm and eventually landed a job in Washington, DC with a member of Congress who focused on ethics and campaign finance reform.

Over time, Treglia developed an expertise in First Amendment and election law and was lured away to an East Coast foundation where he ran a program designed to foster informed debate on campaign finance reform. Several years later, Congress enacted the Bipartisan Campaign Reform Act of 2002 (commonly referred to as “McCain-Feingold”). The Supreme Court later rebuffed a constitutional challenge of the law. Congressional debate (as documented in the *Congressional Record*) and the Supreme Court decision (*McConnell v. FEC*) relied extensively on the studies, proposals and data amassed by the individuals and nonprofit organizations funded through Treglia's program.

During his six-plus years at the foundation, Treglia studied the role nonprofits play as agents of change in society. He decided he wanted to focus on and study this area of the law. He founded his own law firm focusing on election law and exempt organizations. Treglia also serves the community as a commissioner on the LA City Ethics Commission (the campaign finance regulatory agency) and as a member of several nonprofit boards.

“The nonprofit sector tends to focus less on hyperbole and more on how to define the challenges faced by our communities and the steps needed to address them. I can be involved in politics in a constructive way,” says Treglia, “and I can work with fascinating people and organizations trying to improve our community. It really is the perfect job.” In addition to taking the required classes in the Tax LLM Program, Treglia is studying tax policy and the laws affecting nonprofits.

Tax LLM Program introduces live client representation clinic

Loyola's Tax LLM Program now offers a live client representation clinic with the California State Board of Equalization. Under the supervision of a State Board of Equalization Appeals attorney, students will meet with taxpayer clients, solicit and gather evidence with respect to the clients' cases, advise the clients about the strengths and weaknesses of their cases, perform legal research, prepare briefs and represent the clients at oral hearings before the State Board of Equalization. “It is great to be able to offer our students the opportunity to gain actual experience in representing clients in tax controversy matters, particularly at a time when controversy work is such a busy practice area,” said Jennifer Kowal, Tax LLM program director.

Loyola Tax LLM Listserve

The Tax LLM Program listserv is a convenient way to share tax questions and ideas, ask for advice and stay in touch with members of the Loyola Tax LLM community. To be added to the listserv, contact Jennifer Kowal at 213.736.8349 or jennifer.kowal@lls.edu.

Loyola Tax LLM Program Faculty

Indented materials denote past positions or credentials

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Clerk, Judge John Butzner, 4th Circuit
Clerk, Justice Byron White, US Supreme Court
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LLM in Taxation and LLM in Corporate Law, NYU
Associate, Rosenfeld, Meyer & Susman, LLP
Faculty, NYU, Saint Louis Univ. and New York Law School

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Clerk, Judge Walter Mansfield, 2nd Circuit
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Chair, ABA Tax Section Tax-Exempt Financing Commission
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Jeffrey M. Tolin
National Director, Entertainment Tax Services, Ernst & Young

Mark S. Wallace
Counsel, Stutman, Treister & Glatt

Fall 2006 Tax LLM events

Fall Tax Law Society Events: Lunch Discussions, Panels
Professor Ted Seto will lead a student, alumni and faculty discussion on the taxation of on-line gambling during lunchtime on September 19, 2006. Professor Ellen Aprill will lead a student, alumni and faculty discussion on patents for tax advice during lunchtime on October 24, 2006. The Tax Law Society will host a panel discussion on *Careers in Tax Law*, on October 11 and a panel discussion on *Landing the Tax Job You Want* on November 8.

September 26, 2006: Tax Court Trial in LA
US Tax Court Judge Kroupa has invited Loyola Tax LLM students to observe a Tax Court trial at the federal courthouse in downtown LA. Judge Kroupa recently spoke to Loyola students and faculty about the Tax Court, clerkships at the Court, and the recent *Anonymous* decision.

October 26, 2006: Faculty Workshop with Professor Linda Sugin
Fordham Law Professor Linda Sugin will present her paper, *Why En-*

dowment Taxation Is Unjust, at a lunchtime faculty workshop at Loyola Law School. If you would like to attend the talk, contact Bridget Klink at bridget.klink@lls.edu.

November 3, 2006: West Coast Tax LLM Job Fair
Loyola's Tax LLM Program will again co-sponsor the West Coast Tax LLM Job Fair in conjunction with the California State Bar Tax Section annual meeting in San Jose. Interested employers can interview Tax LLM students from Loyola, Chapman, Golden Gate University and the University of San Diego. Tax LLM students will attend receptions and participate in Tax Section sessions and meetings.

November 16-17, 2006: Western Conference on Tax-Exempt Organizations
The 10th annual WCTEO, sponsored jointly by Loyola Law School and the IRS, will consider provisions in the Pension Protection Act of 2006 applicable to charities, as well as other recent federal and state developments. For more information, go to www.lls.edu.

Upcoming Tax LLM faculty speaking engagements

Ellen Aprill

October, 2006: ABA Tax Section Fall Meeting (topic: patenting tax strategies)

November, 2006: 18th annual conference of the NYU National Center for Philanthropy and Law (topic: nonprofit governance issues)

November, 2006: 10th annual Western Conference on Tax-Exempt Organizations (topic: nonprofit governance issues)

January, 2007: USC Tax Institute (topic: patenting tax strategies)

March, 2007: Nonprofit Law, Economic Challenges, and the Future of Charities conference, co-sponsored by Fordham University School of Law and Lincoln Center for the Performing Arts (topic: nonprofit governance issues)

Jennifer Kowal

November, 2006: California State Bar Tax Section Annual Meeting (presentation: New Techniques for Solving Tax Research Puzzles)

Katie Pratt

November, 2006: Public Health Advocacy Institute Fourth Annual Conference on Legal Approaches to the Obesity Epidemic (topic: normative justifications for school-based food regulation and taxes)

Ted Seto

October, 2006: ABA Tax Section Fall Meeting (presentation: Federal Income Taxation of On-Line Gambling)

February, 2007: Annual meeting of the American Association for the Advancement of Science (presentation: Bridging the Is/Ought Divide)

Spring 2007: UCLA Tax Policy Workshop (topic to be determined)

Dean Weiner

October, 2006: National Association of Bond Lawyers meeting (presentation: Esoteric Financing Techniques)

October, 2006: ABA Tax Section Fall Meeting (presentation: Low-Income Housing Tax Credits)

November, 2006: Los Angeles County Bar Association "Tax Night" (presentation: Is the Income Tax Constitutional and other Crazy 2006 Tax Cases: New Developments in the Income Tax)

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