

Re:Cap

Caplin & Drysdale
ATTORNEYS

Speakers Corner

November 2004

November 3, 2004

ABA Program on Tax Fraud and Money Laundering

Location: The Watergate Hotel, Washington, DC

Speaker: **Scott Michel**

Topic: Office of Professional Responsibility Issues

November 9, 2004

The Washington, DC Estate Planning Council

Location: The University Club, Washington, DC

Speaker: **Beth Kaufman**

Topic: Issues Being Faced on Federal Estate and Gift Tax Audits

November 18, 2004

Tax Management Advisory Board Meeting

Location: Waldorf Astoria, New York, NY

Speaker: **Michael Doran**

Topic: Deferred Compensation

December 7, 2004

2004 COGEL Conference (Council on Governmental Ethics Laws)

Location: San Francisco, CA

Speaker: **Trevor Potter**

Topic: The Reform Agenda after BCRA: What Needs to be Done Before 2008

December 9-10, 2004

17th Annual Institute on Current Issues in International Taxation

Location: The George Washington University, Washington, DC

Speakers: **Patricia G. Lewis, Advisory Board Member and H. David Rosenbloom**

Topic: Application of Functional Analysis to Corporate Restructurings (**Patricia G. Lewis**) and Ask the IRS (**H. David Rosenbloom**)

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Notes & Notables

Attorney **M. Ruth M. Madrigal** joined the firm's Exempt Organizations practice group in October as an associate.

Beth Kaufman has been named a Fellow of the American College of Trust and Estate Counsel, a professional association consisting of approximately 2,700 lawyers from throughout the United States. Fellows are selected on the basis of professional reputation and ability in the fields of trusts and estates and on the basis of having made substantial contributions to these fields through lecturing, writing, and teaching and bar activities.

Kirk Jowers participated in the International Seminar on Public Funds And Transparency in Mexico City, Mexico on October 8, 2004. He spoke on A Historical and Political Review of Money and Politics in the United States.

Michael Doran participated in Tax Management Educational Institute's Roundtable on the Deferred Compensation Provisions in the American Jobs Creation Act of 2004 on October 28, 2004.

Head of the Class

November 7, 2004

Bocconi University, Milan Italy

H. David Rosenbloom will teach the Fundamentals of U.S. International Taxation.

November 11, 2004

Comitato Tecnico Internazionale, Milan, Italy

H. David Rosenbloom will lecture on International Tax Arbitrage.

November 12, 2004

Lectio Magistralia, Milan, Italy

H. David Rosenbloom will lecture on International Tax Arbitrage.

November 19, 2004

University of Virginia School of Law

Michael Doran will address the Tax Study Group on the topic of deferred compensation.

November 30, 2004

NYU School of Law Graduate Tax Program

H. David Rosenbloom will speak on The Evolution of U.S. Tax Treaties and Recent Trends and Implications.

For more information on any of the items contained in this issue of Re:Cap please contact the Marketing Department at 202-862-5000 or krs@capdale.com

In The News

September 29, 2004

Fox News: Special Report with Brit Hume

Trevor Potter was interviewed regarding the Democratic registration efforts and how they are drawing scrutiny for fraud. (*Interview was broadcast on Fox News*).

September 29, 2004

“As Negotiations Falter, U.S. Competent Authority ‘Not Discouraging’ Litigation in Canadian Courts”

Tax Management Transfer Pricing Report

Pat Lewis, speaking about the tension between the U.S. and Canada due to dual taxation of trade, says that Canada takes an expansive view of the intangibles that belong to them. (*This article also appeared in International Tax Monitor and the Daily Tax Report*).

October 12, 2004

“Democrats protest at Kerry documentary plan”
Financial Times

Trevor Potter comments that campaign finance laws prohibit corporate contributions to a candidate for federal office, but exempt the media if an organization is acting in a new capacity.

October 18, 2004

“Tax Shelters-Federal Agencies Increasing Cooperation To Combat Abusive Tax Shelter Practices”
Daily Tax Report

Chris Rizek comments that the days of a clear dividing line between civil and criminal proceeding involving the same tax dispute quickly dissipating are over.

October 19, 2004

“A New Hurdle In State Races; Would-Be Govs. Can’t Use Cash”
Roll Call

In this article, **Trevor Potter** says that gubernatorial candidates are going to have to raise money under state law and leave federal funds for federal races.

October 20, 2004

“Judge, Clarifying Decision, Says Spending Rules Stand”

The New York Times

Commenting on 15 technical rules that govern how campaigns are financed, **Trevor Potter** says that the rules adopted erroneously remain on the books only until new ones are written.

October 22, 2004

Marketplace

Trevor Potter was interviewed regarding election administration, provisional ballots, recounts, and the US partisan election administration system (*Interview was broadcast on NPR*).

October 27, 2004

“What the Presidential Election Means for Fate of the Estate Tax”

Wall Street Journal

With regard to the scheduled replacement of the present system of stepped-up basis at death with a modified carryover basis in 2010, **Beth Kaufman** was quoted saying “It’s unclear whether Congress will actually allow those changes to come into effect.”

Oct. 28, 2004

Inside The Newsroom

Kirk Jowers was interviewed regarding election litigation and other potential problems with this year's election (*Interview was broadcast on ABC News Now live*).