

SPEAKER'S CORNER**UPCOMING EVENTS****DECEMBER****December 2-5, 2001****Council on Governmental Ethics Laws (COGEL) Annual Conference**

Location: Hyatt Regency, Lexington, KY

Speaker: **Trevor Potter**

On December 3rd, Trevor Potter will serve on a panel. Subjects to be covered at this conference include, campaign finance, elections, ethics, freedom of information, and lobbying administration and enforcement.

December 6-7, 2001**Sixteenth Annual Advanced ALI-ABA and ABA Section of Taxation Course of Study: Tax-Exempt Charitable Organizations**

Location: Grand Hyatt Hotel, Washington, DC

Planning Chairs: **Robert Boisture** and **Marcus Owens**Faculty: **Trevor Potter**, **Douglas Varley**, and **David Webster**

On December 6th, Robert Boisture and Marcus Owens will give a welcoming speech and provide an overview of the course to the attendees. Douglas Varley will discuss the "Current Issues in the Law of Private Foundations." On December 7th, David Webster will discuss the "Ethical Issues in Exempt Organizations Practice." Trevor Potter will discuss "Election-Related and Lobbying Activities of Charities and Other Exempt Organizations."

For more information, see:

<http://www.ali-aba.org/aliaba/CG049.htm>**December 6-7, 2001****Advanced ALI-ABA Course of Study: Asbestos Litigation in the 21st Century**

Location: Sheraton Hotel, New Orleans, LA

Faculty: **Elihu Inselbuch**

On December 6th, Elihu Inselbuch will discuss "Bankruptcy – The Battle: The Views of the Participants."

For more information, see:

<http://www.ali-aba.org/aliaba/CG057.htm>**December 11-12, 2001****13th Annual National Not-for-Profit Organizations Symposium**

Location: JW Marriott Hotel, Washington, DC

Speaker: **Catherine Livingston**

On December 12th, Catherine Livingston will speak on "Current Developments in Federal Tax Law Impacting Nonprofits." This symposium is organized by the Greater Washington Society of CPA's.

For more information, see:

<http://www.gwscca.org/121112NFPO.htm>**December 13-14, 2001****14th Institute on Current Issues in International Taxation**

Location: JW Marriott Hotel, Washington, DC

Advisory Board Chair: **Patricia Lewis**Speaker: **Jessica Katz**

On December 14th, Jessica Katz will participate in a discussion entitled the "Inbound Update." Topics to be covered include new treaty concepts and the latest developments on Section 1441 withholding rules.

For more information, see:

<http://www.gwu.edu/~cms/iti14/>

For more information, please contact the Marketing Department at (202) 862-5000 or e-mail bcg@capdale.com.

SPEAKER'S CORNER

JANUARY

January 7-11, 2001

36th Annual Philip E. Heckerling Institute on Estate Planning

Location: Fontainebleau Hilton Resort and Towers, Miami Beach, FL

Speaker: **Beth Kaufman**

On January 8th, Beth Kaufman will be on a panel discussing "Planning and Drafting in a New Statutory Environment."

For more information, see:

<http://www.law.miami.edu/heckerling/schedule.html>

HEAD OF THE CLASS

Fall Semester

Georgetown University Law Center

Location: Georgetown University, Washington, DC

Faculty: **Jessica Katz**

Jessica Katz is finishing up teaching this fall semester at Georgetown University Law Center. She is teaching a class on "Inbound International Taxation."

Spring Semester

Washington College of Law

Location: American University, Washington, DC

Faculty: **Milton Cerny**

This spring, Milton Cerny will teach a course on Non-profit Law.

RECENT PUBLICATIONS

"Letter Ruling Alert: A New Twist in Donations of Stock Options By Disqualified Persons"

Exempt Organization Tax Review

December 2001

By: **Karin Lundell**

"The Tax Consequences of Accepting Charitable Contributions Through a Single-Member LLC"

Taxation of Exempts

November/December 2001

By: **Catherine Livingston**

"How Campaign Finance Reform Legislation Would Affect Tax-Exempt Organizations"

Taxation of Exempt Organizations

November/December 2001

By: **Lloyd Mayer**

"Tax Accounting"

Corporate Business Taxation Monthly

November 2001

By: **James Salles**

The article discusses how the Federal Circuit holds credit card fees ineligible for deferral treatment in *American Express*; the Sixth Circuit affirms in *United Dairy Farmers*, requiring the taxpayer to capitalize costs of cleaning up environmental contamination before it purchased the property; proposed general capitalization regulations still on the front burner.

"The State of Lawyering"

Senior Lawyer News

Vol. 13, Issue 1

Fall 2001

By: **Mortimer Caplin**

The article gives the remarks made by Mortimer Caplin on April 12, 2001 at the University of Virginia School of Law on the occasion of his being presented with The Thomas Jefferson Foundation Medal in Law.

For more information, see:

<http://www.vsb.vipnet.org/slc/attorney/newsletterfall01/stateoflaw.html>

IN THE NEWS

November 29, 2001

“Political Organizations May Not Qualify for 501(c)(4) Status, IRS Official Says”

BNA's Money & Politics Report

Lloyd Mayer and **Kirk Jowers** are mentioned in this article about their remarks at a District of Columbia Bar Association program on strategies and structures for exempt organizations conducting political activities.

November 28, 2001

“Charity Boards Must Not Make Decisions for –(c)(4) Affiliates, Kindell Says”

Tax Analysts

Lloyd Mayer and **Kirk Jowers** are mentioned in this article about how board members need to keep the decision making process of a 501(c)(3) entity and a 501(c)(4) entity separate.

November 26, 2001

“Figuring How Much Giving Is Deductible Can Be Taxing”

The Wall Street Journal Online

Catherine Livingston is quoted in this article about how much money can be deducted from your tax return when you purchase an item at a charity auction.

For more information, see:

<http://interactive.wsj.com/fr/emailthis/retrieve.cgi?id=SB1006784040811933480.djm>

November 26, 2001

“Closing Agreement Wasn't Good for Steel Company”

Tax Notes

David Rosenbloom, Christopher Rizek and James Salles

are all quoted in this article about the recent opinion by the Third Circuit Court of Appeals in *Bethlehem Steel Corp., et al. V. United States*.

November 19-26, 2001

“Movers”

The National Law Journal

Walter Slocombe's return to the firm is mentioned in this section.

November 19, 2001

“Testimony Spurs Talk About Appropriate Recipients of 9/11 Aid”

Tax Notes

Marcus Owens is quoted in this article on who should be the recipients of the money that charities received for the victims of the September 11 terrorist attacks. Also, the article discusses how charities should solicit these funds.

November 13, 2001

“Internet Still Only a Minor Tool in Most Campaigns, Report Says”

BNA's Money & Politics Report

Kirk Jowers is quoted in an article reporting on the Democracy Online Conference of November 9th.

NOTES & NOTABLES

- ◆ University of Virginia President John Casteen has just named **Mortimer Caplin** “Honorary Chairman” of its University-wide Council for the Arts. Mortimer Caplin has served as “Chairman” for over 10 years, and it now is requiring three Co-Chairs to replace his active leadership role.
- ◆ **Bernard Bailor** received a Certificate of Achievement from the American Bar Association's Central and East European Law Initiative in recognition of his outstanding contributions to the technical assistance efforts in Bulgaria related to combating financial crimes and money laundering.
- ◆ President Bush signed a bill to grant federal land for a commemorative statue of Tomáš Garrigue Masaryk to be placed in front of the World Bank in Washington, DC in 2002. The statue was purchased by the American Friends of the Czech Republic through the coordination of the organization's president, **Milton Cerny**, and given as a gift from the Czech Republic to the United States. A scholarship endowment will be created in support of the statue.