

Re:Cap

Caplin & Drysdale
ATTORNEYS

Speakers Corner

January 2005

January 21, 2005

ABA Section of Taxation 2005 Midyear Meeting

Location: San Diego, CA

Speaker: Rebecca Rosenberg

Topic: International Important Developments

For more information, go to: <http://meetings.abanet.org/meeting/tax/MID05/>

January 22, 2005

American College of Tax Counsel, Annual Meeting

Location: San Diego, CA

Speaker: Mortimer Caplin

Topic: 2005 Griswold Lecture

February 7, 2005

Campaigns & Elections Magazine Presents

Location: Washington, DC

Speaker: Trevor Potter

Topic: 527s-How Campaign Finance Reform Succeeded, or Didn't

February 10, 2005

Administrative Law Review's Annual Symposium

Location: Washington, DC

Speaker: Trevor Potter

Topic: Evolving International Standards Pertaining to the Resolution of Election Disputes

February 14-March 1, 2005

International Lectureship Program 2005

Location: Toronto, Montreal, Calgary, and Vancouver, Canada

Speaker: H. David Rosenbloom

Topic: U.S. Income Taxation of Canadian Investment in the United States:
A Primer

For more information, go to: www.ifacanada.org

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Speakers Corner

February 28, 2005

LexisNexis Presents Wall Street Forum

Location: New York, NY

Speaker: **Peter Lockwood**

Topic: Asbestos

For more information, go to: www.mealeys.com

March 3-4, 2005

ABA Criminal Justice Section 19th Annual National Institute on White Collar Crime

Location: Las Vegas, NV

Speaker: **Scott Michel**

Topic: New Developments in Criminal Tax Investigations - Tax Shelters

For more information, go to: www.abanet.org/cle/programs/n05wcc1.html

March 3-4, 2005

41st Annual Washington Non-Profit Legal & Tax Conference

Location: Washington, DC

Speaker: **Marcus Owens**

Topic: Standing Toe-To-Toe with the IRS

For more information, go to: www.taxexemptresources.com

March 10-11, 2005

International Estate Planning Institute (New York State Bar Association and Society of Trust and Estate Practitioners)

Location: New York, NY

Speaker: **Michael Pfeifer**

Topic: Expatriation and Relinquishing of Green Card Status

For more information, go to: www.nysba.org/cle/spring2005

March 17, 2005

International Bar Association

Location: Miami, FL

Speaker: **Rebecca Rosenberg**

Topic: Tax Incentives in Latin America

For more information, go to: www.ibanet.org

Head of the Class

January 2005

American University's Washington College of Law

Milton Cerny begins teaching his course on the Law of Nonprofit Organizations.

January 15, 2005

New York University

H. David Rosenbloom begins his fifth year teaching at NYU with his course on Transfer Pricing.

February 19, 2005

University of Miami Law

Trevor Potter will lecture on Election Law.

Recent Publications

December 2004

“The IRS Office of Professional Responsibility”

Business Crime Bulletin

By: **Scott Michel**

Mr. Michel's article addresses areas of potential interaction between the IRS Office of Professional Responsibility (OPR), which is charged with regulating professionals who practice before the IRS (mostly lawyers and accountants), and the criminal tax investigative process.

December 2004

“Criminal Tax Investigations and Current-Year Returns: New Thoughts on a Perennial Issue”

Westlaw White-Collar Crime Reporter

By: **Scott Michel**

Mr. Michel's article addresses a complex and intriguing issue that arises in criminal tax investigations and its implications for the targets of those investigations ~ the annual requirement that every U.S. taxpayer file a timely, accurate, and complete tax return.

In the News

December 2004

“NAACP Leaders React to IRS inquiry”

The Exempt Organizations Tax Review

Marcus Owens commented that the IRS's immediate launch of an investigation of partisan politicking against the NAACP before a return for the tax year has been filed is “cause for concern.”

December 21, 2004

“An Interview with Mortimer M. Caplin”

Tax Notes Today

Interviewed **Mortimer Caplin**, who commented on restructuring the Service and the obstacles to tax reform.

December 2, 2004

“Angus Talks Treaty Policy”

Tax Notes Today

H. David Rosenbloom commented on Treasury International Tax Counsel Barbara Angus' presentation on treaty negotiation and withholding taxes as a bargaining tool. (*This article also appeared in World Wide Tax Daily on December 3, 2004, Tax Notes on December 6, 2004, Tax Analysts and Tax Notes International Magazine on December 13, 2004.*)

December 21, 2004

“Courts and Torts: Tax-Shelter Shocker”

CFO.com

Chris Rizek commented on Black & Decker's court victory over the IRS, the third straight tax-shelter-related loss for the IRS.

December 9, 2004

“Decision on Regulating 527 Groups Rests With Congress, Two FEC Commissioners Say”

Daily Tax Report

Speaking on December 7th, **Trevor Potter** said the prospects for regulation of 527 Groups on Capitol Hill might depend on whether steps are taken by the FEC and the courts to deal with the perceived problems encountered in the 2004 campaign.

January 2005

Editor's Column

EOTR-The Exempt Organization Tax Review

Milton Cerny commented on international competition in the technology sector by saying that America is strong in this sector but is handicapped by its archaic tax laws.

December 13, 2004

“Gifts For the Homeless, Inc.”

Legal Times

Recognized **Caplin & Drysdale** as a supporter of Gifts for the Homeless campaign in 2004.

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