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Spotlight on Committees: Committee on Teaching Taxation

Linda Galler

Maurice A. Deane School of Law at Hofstra University

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SPOTLIGHT ON COMMITTEES:
COMMITTEE ON TEACHING TAXATION
by Linda Galler, Hempstead, NY

The Committee on Teaching Taxation serves four basic functions. First, the Committee is home base to tax academics who participate in Section activities. Our meetings are places to learn and share ideas. By participating in Committee activities, professors gain access to a solid support network of colleagues throughout academia on whom they may rely for advice in teaching and scholarly endeavors. Nevertheless, this is not an exclusive club, and our Committee meetings provide learning and networking opportunities that range outside of the academy.

Indeed, the Committee’s second function is to offer programs that explore tax issues in greater depth than time constraints generally permit in most other committee meetings. Client considerations are not necessarily paramount at our meetings, and underlying policy issues and implications are regularly considered and debated. For example, our last program, “The Case of the Too Generous Regulations,” explored the phenomenon of tax regulations that are more generous than the underlying statutes. Using the check-the-box and INDOPCO regulations as examples, our panelists addressed such questions as how and why these regulations develop; the extent to which Treasury and the IRS should or do consider the validity of regulations in developing them; who has standing to challenge overly generous regulations; and whether (and how) the current situation should change. Panelists considered how tax law and administrative practices compared to other areas of administrative law on such matters as standing, remand to the agency, and severability of regulations.

Last fall, our program on “Evaluating the Case Against Corporate Integration” questioned the longstanding conventional wisdom that double taxation of corporate income is economically inefficient because it results in corporate income being taxed more heavily than income earned in the noncorporate sector. The program was particularly timely in light of integration proposals that were being seriously considered (and were eventually partially adopted) in the political realm. Several authors discussed scholarly works in the area, arguing that double taxation makes sense, particularly in an increasingly global environment.

At our upcoming May meeting, we will combine practice and pedagogy in a program called “Rethinking Corporate Tax Planning and Teaching in the New World of Partial Integration.” Our speakers will consider the reduction in the tax rate applicable to corporate dividends, discuss tax planning for corporations and their shareholders, and examine how these changes impact the teaching and study of corporate taxation. Because this program will include a practical element, practitioners might be particularly interested in attending.

Third, the Teaching Taxation Committee is responsible for editing Annual Reports on Important Developments that are contributed to The Tax Lawyer each year by the Section’s substantive committees. Before student editors get to work, volunteers from our Committee edit the reports largely for style but sometimes for content.

Finally, our Committee provides a workforce of thoughtful and energetic lawyers whose job description often includes doing precisely the type of work that the Section needs but which most practitioners have to undertake in addition to their billable hours. Producing written work product that does not relate to issues affecting a particular client but rather discusses broad systemic problems is the coin of the realm in our world. Perhaps because of this many tax professors are, and have been, both leaders and active members of substantive committees and special task forces of the Section and frequently serve as speakers on programs held by other committees. Indeed, several of our members serve, or have served, as members of Council.

Tax Section members are warmly invited to join us, and we heartily encourage you to reciprocate by asking law professors to participate in your projects and programs.

REMINDER: Section members may apply to join committees with the online Committee Preference Form at www.abanet.org/tax/groups/comember.html. You will need your eight-digit ABA member ID number and your password (usually your last name) to access the form. If you do not know your ID number, contact the ABA Service Center at service@abanet.org. One Committee Rule: As of July 1, 2001, the Section rescinded its One Committee Rule. Section Members now may join as many committees as they like.