

LOYOLA LAW SCHOOL LOS ANGELES TAX NEWS

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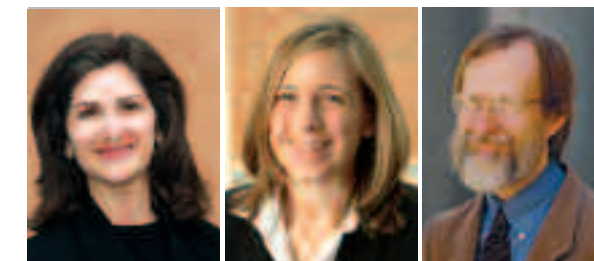
LAW SCHOOL | LOS ANGELES FALL 2007

Tax Policy Colloquium Schedule

Loyola is pleased to announce the schedule for its fall 2007 Tax Policy Colloquium, organized by Professors Katie Pratt and Ted Seto. The Colloquium meets on Mondays, 12:10 – 2:10 pm, in Room G-102. Professors from other schools are welcome to attend. RSVP to Bridget Klink at Bridget.Klink@lls.edu or 213-736-1407. Papers can be obtained in advance from the Loyola Colloquium website or Bridget Klink.

- 8-27 David Walker**, Boston University
Regulatory Tax Penalties
- 9-10 Terry Chorvat**, George Mason University
The Optimal Structure of Anti-Avoidance Rules
- 9-17 Lily Batchelder**, New York University
The Superiority of an Inheritance Tax over an Estate Tax and No Wealth Transfer Tax
- 9-24 Jim Repetti**, Boston College
Democracy and Opportunity: A New Paradigm for Tax Equity
- 10-8 Larry Zelenak**, Duke
The Federal Retail Sales Tax That Wasn't: An Actual History and an Alternative History
- 10-15 Mary Heen**, University of Richmond and General Counsel, AAUP
Politically Controversial Speakers on Campus
- 10-22 David Hasen**, University of Michigan
The Proper Treatment of Loan Proceeds Under an Income Tax and Under a Consumption Tax
- 10-29 Mona Hymel**, University of Arizona, and **Roberta Mann**, Widener University
Moonshine to Motorfuel: Tax Incentives for Fuel Ethanol
- 11-12 Adam Rosenzweig**, Washington University in Saint Louis
Taxation, Risk & Derivatives: Does the Income Tax Subsidize Hedge Funds?
- 11-19 Neil Buchanan**, George Washington University
Future Generations II: Environmental Tradeoffs and Economic Growth

Professors Pratt, Kowal & Martin: The Virtual Tax Library: A Comparison of Five Electronic Tax Research Platforms



Tax researchers are sometimes hard-pressed to keep up with changing technologies. LexisNexis and Westlaw have recently improved their existing electronic tax research platforms; BNA, CCH,

and RIA have rolled out new such platforms. Collectively, these platforms now constitute a virtual tax library offering much of the content and functionality of a physical library with added features available only electronically. This new library can make tax research faster, more efficient, and more complete. Yet, as Jack Cummings notes in *Legal Research in Federal Taxation*, 109 *Tax Notes* 335 (Oct. 17, 2005), many tax professionals and academics have not adapted their research techniques to effectively use the new virtual library, in part because they are unfamiliar with specific features of the various platforms.

The Virtual Tax Library: A Comparison of Five Electronic Tax Research Platforms, written by Loyola Professors Katie Pratt, Jennifer Kowal and Dan Martin, provides a detailed comparison of the content and functionality features of all five major electronic tax research platforms that comprise today's virtual tax library. The article illustrates differences in search results obtained on the different electronic platforms using a single tax research question and offers advice on how to effectively combine the various platforms. Intended to help tax professionals update their research techniques and perform research more effectively and efficiently, the article includes the following features:

- A primary source content comparison chart showing date restrictions for each type of content and "pathways" (i.e., clicks) necessary to reach that content on each platform,
- A chart comparing the functionality features of each platform,
- Dozens of screen shots illustrating use of each of the platforms to research a single tax research question, and
- A list of other selected websites (including federal government websites, legal scholarship websites, tax blog websites, and websites maintained by think tanks and tax policy organizations) on which free tax content is also available.

Professor Aprill continues work on tax patents



This past year, Ellen Aprill, John E. Anderson Professor of Tax Law and associate dean for academic programs, has continued to work on the controversial issue of tax strategy patents. After testifying before Congress in the summer of 2006, she was appointed vice chair of the ABA Tax Section Task Force on Tax Patents and organized workshops at the US Patent and Trademark Office to train patent examiners in tax research. She has spoken on the topic

extensively, including talks at: the plenary session of the Fall Joint Meeting of the Tax and Real Property, Probate and Trust Sections of the ABA; the Partnership Committee session of the mid-year meeting of the ABA Tax Section; the 2007 USC Tax Institute; the Exempt Organizations Committee session of the May meeting of the ABA Tax Section; two ABA teleconferences; and a session of the Intellectual Property Law Section at the ABA annual meeting. Her article, *Responding to Tax Strategy Patents*, will be published in *Major Tax Planning: Proceedings of the Annual Tax Institute of the USC Law Center (2007)*. (The article ranked among the top 5 tax paper downloads on SSRN for sever-

al weeks). In the coming year, she is scheduled to speak on the topic at both the NYU and Texas Tax Institutes.

In addition, Professor Aprill has continued her work in the area of tax-exempt organizations. This past year marked the 10th anniversary of the Western Conference on Tax-Exempt Organizations (sponsored jointly by Loyola and the Internal Revenue Service), which she chairs. She presented a paper entitled *What Critiques of Sarbanes-Oxley Can Teach about Regulation of Nonprofit Governance*, forthcoming in the *Fordham Law Review*, at that conference, at a

continues on page 3

Loyola LLM team wins ABA Law Student Tax Challenge; two Loyola teams reach final four



Loyola students Stacey Olson (Tax LLM '07) and Matt McNeill (Tax LLM '07) won the LLM division of the 2006 ABA Law Student Tax Challenge at the January 2007 ABA Tax Section's mid-year meeting in Florida. Two LLM students on a second Loyola team, Steven Chung (Tax LLM '07) and Melissa Davis (Tax LLM expected '08), also reached the "final four" of the competition.

In the Tax Challenge competition, two-person teams are asked to address a business tax planning problem. In the first round, teams are judged on a written memorandum and a client letter. In the second round, four finalist teams are judged on oral presentations delivered to a panel of tax experts at the ABA Tax Section's mid-year meeting.

This year's problem involved the proposed acquisition of an S corporation by a public company, where the majority shareholder of the S corporation wanted to cash out of the corporation. Stock options in the fact pattern raised difficult IRC section 409A and valuation issues.

The Olson-McNeill team won both the overall competition and "Best Written Submission." They described the final at the mid-year meeting in Florida as "an unparalleled experience." "Winning the competition was very rewarding," Olson said, adding that "the opportunity to meet and speak with so many practicing tax lawyers was worth the trip alone."

Olson, a graduate of Lewis & Clark Law School, and McNeill, a graduate of Boston University Law School, both joined Ernst & Young's tax department in Los Angeles after their graduation from the Tax LLM program.

Loyola LLM student presents paper to Treasury officials

Every year, the California State Bar and Los Angeles County Bar tax sections send a joint delegation to Washington to present papers suggesting tax law changes in roundtable discussions with officials from the IRS, the Treasury Department, the staffs of the House Ways and Means Committee and Senate Finance Committee, and Tax Court judges.

This year, Loyola student Sean Lynch (Tax LLM '07) was selected to join the delegation. He chose to write on the "zero basis" issue raised anew by the 2005 revocation of Rev. Rul. 74-503. The IRS had there ruled that when parent corporation X transferred shares of treasury stock of X to subsidiary corporation Y in exchange for newly issued shares of Y stock, obtaining 80% of the only outstanding class of Y stock, both the basis of the X treasury stock received by Y and the basis of the newly issued Y stock received by X would be zero. Revoking the ruling in 2005, the IRS stated that "the conclusions that X's basis in the Y stock received in the exchange and Y's basis in the X stock received in the exchange are zero ... are under study."

During the May 2007 delegation to DC, Lynch presented his paper, *The Demise of 74-503: What to Do With the Zero Basis Remnants*, to Treasury officials. In his paper, he argued that the zero basis conclusion in Rev. Rul. 74-503 was unjust inasmuch as it forced a subsidiary recipient to take on built-in gain which would never have accrued in the parent's hands. The paper suggested alternative solutions, including fair market value basis conditioned on reporting to the IRS to guard against potential overvaluation. The paper has since been published in *Tax Notes Today*, 2007 TNT 117-74, and will be reprinted in the *BNA Daily Tax Report* and the *California Tax Lawyer*. Lynch currently works in the tax department of Ernst & Young in Los Angeles.

Loyola offers new full-tuition and partial-tuition Tax LLM scholarships

Loyola's Tax LLM program offers new full-tuition Graduate Tax Scholarships to full-time Tax LLM candidates. Up to three Graduate Tax Scholarships are available each year, to be awarded on the basis of merit to applicants who present outstanding academic records and show exceptional promise. Graduate Tax Scholars are expected to complete the Tax Policy course and prepare an Honors Tax Research paper.

The Tax LLM program also offers new partial tuition scholarships to full-time Tax LLM candidates to be awarded on the basis of merit. Preference will be given to candidates who apply early.

For more information about Tax LLM scholarships, please contact Professor Jennifer Kowal, director of the Tax LLM program, at 213-736-8349 or Jennifer.Kowal@lils.edu, or visit <http://www.lils.edu/programs/taxllm/scholarship.html>.

Professor Seto's recent research & scholarship



Understanding the U.S. News Law School Rankings, 60 SMU Law Review, available at http://papers.ssrn.com/sol3/papers.cfm?abstract_id=937017. This paper explores in detail the methodology underlying the *U.S. News & World Report* law school rankings. Its descriptions, analyses, and conclusions are based primarily on U.S. News' published descriptions of its computations, telephone conversations with U.S. News' staff clarifying those descriptions, and a spreadsheet the author has written that approximately replicates those computations. Part I describes both U.S. News' methodology and problems involved in replicating it. Part II is intended to help prospective students, employers and other law school stakeholders read U.S. News' results intelligently. Part III addresses the problem of managing rankings. Part IV, finally, suggests ways in which the rankings might be improved. This paper, a portion of which was presented at the Annual Meeting of the Association of American Law Libraries in July 2007, has become the second most widely downloaded paper in the history of SSRN's eJournal on Legal Education, after Judge Posner's article on the same topic.

Introduction to a Cultural Evolutionary Theory of Normativity, Loyola-LA Public Law Research Paper No. 2007-35, available at http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1009262. This paper summarizes the latest iteration of Prof. Seto's theory of normativity, introduced in earlier work. Part I offers a model of the relationship between learned behaviors and genetically-transmitted behavioral predispositions or motivators. It asks and answers three questions: (1) Why have we evolved the capacity to carry and facilitate the evolution of learned behaviors? (2) How are learned behaviors motivated? (3) To what extent does it matter whether a behavior is learned or genetically transmitted? Based on the model developed in Part I, Part II then defines normativity — by which is meant simply the set of all of our "shoulds" and "shouldn'ts" — in purely functional evolutionary terms. Again, Part II is organized around three questions: (1) Why have we evolved a capacity to feel that we should or should not behave in particular ways? (2) What is the relationship of reason to this capacity? (3) Why is goodness adaptive? Part III, finally, explores the relationship between "is" and "ought": (1) Does "is" constrain "ought"? (2) To what extent is "is" evidence of "ought"? (3) If absolute moral facts exist independently from adaptivity, can we access them? Portions of the paper were presented recently at the Annual Meeting of the American Association for the Advancement of Science in February 2007 and at a conference sponsored by the University of Aarhus, Denmark, in August 2007.

Professor Aprill, continued from page 1

fall 2006 conference sponsored by the NYU Center on Philanthropy and Law, and at a spring 2007 conference at Fordham Law School. She also participated on a Los Angeles County Bar Association Individual Rights Section panel on *Electioneering Limits on Faith-Based Organizations* and published a related editorial in the *Los Angeles Daily Journal*. Finally, she spoke at the Tax-Exempt Financing Committee's session at the ABA Tax Section's mid-year meeting on the eligibility of tribal governments to issue tax-exempt bonds, submitting lengthy comments to the Treasury regarding its proposed regulations on the issue.

In her role as associate dean for academic programs, Aprill helped organize a spring

Inside Zarin, 59 SMU Law Review 1761 (2006), available at http://papers.ssrn.com/sol3/papers.cfm?abstract_id=885361. Much has been written about *Zarin v. Commissioner*, 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, omitting much that is relevant to an understanding of the case. Professor 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. This article, therefore, 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. Professor Seto also presented an unpublished paper on the *Federal Income Taxation of On-Line Gambling* at the 2006 fall meeting of the ABA Tax Section.

The Assumption of Selfishness in the Internal Revenue Code: Reframing the Unintended Tax Advantages of Gay Marriage, Loyola-LA Legal Studies Paper No. 2005-33, available at http://papers.ssrn.com/sol3/papers.cfm?abstract_id=850645. 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 (the "Defense of Marriage Act"), 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. This past year, Professor Seto presented portions of the paper at the ABA Tax Section Fall Meeting, the UCLA Tax Policy Colloquium and the Law and Society Annual Meeting.

Postscript: The TaxProf Blog's August 2007 ranking of US tax faculty by all-time SSRN downloads places Professor Seto at number 10.

2007 symposium on commercial speech, which included Professor Martin Redish of Northwestern, Professor Robert Post of Yale, Professor Kathleen Sullivan of Stanford, and Professor Charles Fried of Harvard. In her dual roles as associate dean and tax professor, she submitted a substantial set of comments to the IRS and Treasury regarding the eligibility of law school debt repayment programs for favorable tax treatment under IRC section 108(f), met twice with representatives of the IRS and Treasury to discuss the issue, and worked with representatives of other law schools in submitting additional comments on the issue.

For the past three years, Professor Aprill has been a member of the council of directors of the ABA Tax Section. This year, she will take on additional responsibility as the Tax Section's

vice chair for communications, in which role she will be responsible for coordinating Tax Section contacts with both the media and the public. She also will serve on the Section's Executive Committee.

She continues to be involved in other professional activities as well. These include serving on the executive committee of the annual USC Tax Institute, the editorial board of the textbook series for Tax LLM courses published by LexisNexis, and the academic advisory board of the Tannenwald Foundation for Excellence in Tax Scholarship. This fall, she will also rejoin the Law School Admission Council investment policy oversight group, on which she has served in past years.

Recent Pratt article links federal budget and corporate tax policy issues

In Professor Katie Pratt's most recent publication, *Deficits and the Dividend Tax Cut: Tax Policy as the Handmaiden of Budget Policy*, 41 *Georgia Law Review* 503 (2006), she argues that Congress should not make the 2003 dividend tax cut permanent and should repeal the dividend tax cut immediately. She notes that 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, however, the dividend tax cut does not ensure that corporate income will be taxed at least once and was deficit financed without regard for the future economic and distributional consequences of that deficit financing. The article considers the tax policy implications of the long term fiscal gap and critiques the "five easy pieces" and "starve the beast" approaches to tax and budget policy.

Professor Pratt has also co-authored the article discussed on page one of this newsletter, *The Virtual Tax Library: A Comparison of Five Electronic Tax Research Platforms*. She is working on the fifth edition of *FEDERAL INCOME TAXATION: EXAMPLES AND EXPLANATIONS* (with Joe Bankman and Tom Griffith), which is forthcoming in 2008. In addition, Professor Pratt continues her work on food excise tax issues. In November 2006, she spoke on *Countering the 'Personal Responsibility' Norm in Obesity Policy Debates* at the Public Health Advocacy Institute Fourth Annual Conference on Legal Approaches to the Obesity Epidemic.

Loyola launches new EIC community outreach program



For over 25 years, Loyola's VITA (Volunteer Income Tax Assistance) program has been a major provider of free tax return preparation assistance to low income taxpayers in Los Angeles. During the spring 2007 filing season, 180 Loyola students invested over 7,200 hours in IRS training and tax return preparation services for working poor and elderly taxpayers in the community. The 1,500 returns prepared by Loyola students helped taxpayers receive tax refunds totaling approximately \$750,000.

Loyola is introducing a new program this fall to involve student volunteers in community outreach and education related to the earned income credit. Students will visit neighboring schools and other community groups to explain the EIC and encourage taxpayers to visit Loyola's VITA sites for assistance in claiming the credit.

Professor Joe Sliskovich, who oversees the Loyola VITA program, states that he "is proud that Loyola's VITA program provides substantial benefits both to Loyola students and the local community."

Professor Michael Lang to visit Loyola in spring 2008



Michael Lang will teach a combined Corporate Tax I and II course at Loyola in the spring 2008 term. Lang is a Professor of Law at Chapman University School of Law, where he teaches courses in federal income taxation, corporate taxation, and ethics in tax practice. On September 10, Professor Lang will participate in the Tax Policy Colloquium as the commentator for Terry Chorvat's paper.

Courses for faculty sponsored by Loyola's Center for Interdisciplinary and Comparative Jurisprudence

Over the past several years, Professor Ted Seto, in his capacity as director of Loyola's Center for Interdisciplinary and Comparative Jurisprudence, has organized a series of faculty development courses. This year's offerings are intended to bolster the faculty's capacity to undertake and critique empirical work, in tax and otherwise. A 2-unit course on Research Design will be offered this fall; over 20 members of the Loyola faculty have enrolled. This will be followed by a 2-unit course on Statistics in the spring. Past offerings have included courses on microeconomics, ethics, and philosophy.

Visiting Assistant Professor in Taxation position

Loyola is soliciting applications for the position of Visiting Assistant Professor (VAP) in Taxation, to begin in the fall 2008 term. We are offering a non-renewable two-year contract, with the expectation that the VAP will apply for an entry-level tenure-track position at another school in the fall of his or her second year at Loyola. We believe that the position will provide aspiring law professors an opportunity to make a smooth and successful transition from law practice to a career in law teaching.

We seek applicants with distinguished academic and professional records, including tax practice experience and a commitment to excellence in teaching and tax scholarship. We welcome applications from women and minority applicants, and others whose background may contribute to faculty diversity. For more information about the position, including teaching package, scholarship expectations, salary, benefits, qualifications, and application process, see <http://www.lls.edu/jobs/faculty> or contact Professor Katie Pratt at 213-736-8163 or Katherine.Pratt@lls.edu. The deadline for applications is October 15, 2007.

Loyola Tax LLM program offers adjunct tax faculty fall 2007 workshop on innovative teaching techniques

Loyola's Los Angeles location allows its Tax LLM program to attract exceptional adjunct faculty from the city's sophisticated tax practice community. The roster of adjunct tax faculty who teach in Loyola's program includes nationally prominent tax lawyers, many of whom head practice groups at their firms.

In keeping with Loyola's long-standing commitment to excellent teaching, the Tax LLM program is offering Loyola's adjunct tax professors a fall 2007 workshop on innovative teaching techniques. Professor Jennifer Kowal, director of the Tax LLM program, will moderate discussions on such topics as the importance of feedback between teachers and students, techniques for training students to analyze the Code and regulations systematically, and techniques for teaching students to synthesize disparate rules and apply them to complicated, multi-issue fact patterns.

Professor Kowal and Professor Joe Sliskovich will encourage adjunct tax faculty to provide a context within which to discuss sophisticated tax practice issues. As Professor Kowal notes, "it can be challenging for adjunct professors used to practicing tax at an extremely high level to

remember what it was like to be a student reading complicated statutes and regulations for the first time. Even when students have read the relevant Code and regulation sections before class, they seem to understand the material better when given a context for learning by the professor, before exploring the more subtle cutting edge issues."

Adjunct Professor Michael Lebovitz will lead a discussion on techniques to incorporate current substantive issues, practice skills, and collaborative learning in the classroom. He has previously developed a multistage, practice-oriented problem for use in his International Tax II course, in which he organizes students into teams and helps them work through an extremely complex problem, as teams of lawyers would in practice. "Students love this class and others like it where they get the chance to practice working as a tax lawyer under the guidance of a skilled tax practitioner," Kowal observes. "Our adjunct faculty is an extremely valuable resource for teaching students the problem solving skills they will use as tax lawyers. We want to maximize this advantage by encouraging our faculty to share innovative teaching ideas with one another."

Alumni News

- **Jeff DeFrancisco** (Tax LLM '02) and **Jackie Real-Salas** (Tax LLM '04) recently joined Adjunct Professor Ted Calleton and Valerie Merritt in forming a new firm in Pasadena, CA. Calleton, Merritt, DeFrancisco & Real-Salas, LLP specializes in estate planning, probate law, trust administration and elder law.
- **Michael LaBriola** (Tax LLM '04) is now an associate in Greenberg Traurig's Costa Mesa, CA office, where he focuses his practice on tax and estate tax planning matters.
- **Jamie Lee** (Tax LLM '04) recently joined Palmieri, Tyler, Wiener, Wilhelm & Waldron LLP in Irvine, CA as an associate in the firm's estate planning and administration department.
- **Emmanuelle Liggins** (Tax LLM '04) is a Senior Tax Consultant in International Tax Services in the Los Angeles office of Deloitte Tax LLP.
- **Patrick Sternal** (Tax LLM '05) is an associate at Runquist & Associates in Northridge, CA, where he specializes in nonprofit and tax-exempt organization law.
- **Steven Weerts** (Tax LLM '06) received the Lynn Witte Memorial Award at the Los Angeles County Bar Association Tax Section's Dana Latham Awards Luncheon on June 8, 2007. 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. Weerts is an associate at DLA Piper Gray Cary in Century City and specializes in international tax.

Loyola Tax LLM program introduces second live client representation clinic

Loyola's Tax LLM program continues to expand tax practice opportunities for its students. The school recently teamed with Public Counsel, the largest pro bono public interest law firm in the nation, to offer a new on-campus clinic to provide legal services to IRC section 501(c)(3) organizations. The new Public Counsel Nonprofit Tax and Transactional Clinic will provide transactional legal services to nonprofit organizations serving low-income clients or otherwise addressing issues related to poverty. Under the supervision of Public Counsel attorney and Loyola Adjunct Professor Elizabeth Bluestein, students will meet with nonprofit clients, solicit and gather facts, perform legal research and advise clients on issues related to nonprofit formation, governance, tax-exempt status, and operational policy. Bluestein is also Directing Attorney of Public Counsel's Community Development Project, where she represents nonprofit community-based organizations and microbusinesses in a wide range of transactional and tax matters, specializing in nonprofit and tax-exempt organization issues.

Professor Ellen Aprill, a nationally recognized tax-exempt organization lawyer, expressed great enthusiasm about increasing student experience in this area. "Having our students form and assist such tax-exempt organizations has long been a dream of mine," Aprill explained.

The new clinic adds to existing opportunities for Loyola students to gain tax experience firsthand, including the California State Board of Equalization Tax Appeals Assistance Clinic and externships with the IRS Chief Counsel's Office, the Tax Division of the US Attorney's Office, and the California State Board of Equalization.

Adjunct faculty publications, presentations and professional activities

Ronald Blanc has served on the California Board of Accountancy as a public (non-CPA) member, appointed by the California governor, for four years and as president of the CBA since 2006. The CBA licenses and regulates approximately 75,000 individuals and firms (including the Big 4) who practice public accounting in California.

Ted Calleton and **Jeff DeFrancisco** (Tax LLM '02) published *Making the 645 Election* in the March 2007 issue of *Los Angeles Lawyer*.

Christopher Campbell and **Dean Weiner** recently published *Right Results? Wrong Theories! – Coltec Industries and Castle Harbour*, 34 *Corp. Tax'n* 12 (2007).

Wayne Johnson has been appointed chair-elect of the California State Bar Taxation Section, effective September 30, 2007, and will become chair of the Taxation Section in September 2008.

Moshe Kushman and **Gregory Soukup** spoke on *Tax Due Diligence* at the 2007 USC Tax Institute.

Edward Robbins presented *Tax Court Litigation 101 with Don Korb and Tax Haven Abuses: How to Identify Them and What to Do About Them* at the 2007 USC Tax Institute.

Jeffrey Tolin presented *Entertainment Industry Update* at the 2007 USC Tax Institute.

Mark Wallace recently completed his term as the inaugural chair of the Bankruptcy & Workouts Committee of the ABA Tax Section.

Adjunct Professor Lebovitz receives Burton Award for effective legal writing



On June 4, 2007, the Burton Foundation honored Tax LLM program Adjunct Professor Michael Lebovitz with a Burton Award for Legal Achievement. The Burton Foundation bestows Burton Awards in recognition of clear, concise legal writing by lawyers and law students. Award winners are selected from a pool of candidates nominated by law school deans and managing partners at the 1,000 largest law firms in the US. Lebovitz received the award at a ceremony in the Great Hall of the Library of Congress. Bob Schieffer, CBS News' chief Washington correspondent, delivered the keynote address.

Lebovitz received the Burton Award for his article, *It's Not Easy Being Global – International Tax Trends Across a Multinational Business Lifecycle*, which appeared in *Major Tax Planning: Proceedings of the Annual Tax Institute of the USC Law Center* (2006). Loyola students David Nguyen (Tax LLM expected fall '07), Dean Asher (Tax LLM expected fall '07), and Alireza Tabatabai (JD '06), assisted Lebovitz with the article.

Professor Lebovitz, a partner at DLA Piper Gray Cary in Los Angeles, specializes in international tax and teaches International Tax II in Loyola's Tax LLM program. Lebovitz also recently published *Bulgaria and Romania Join the EU Crowd: New Opportunities and Challenges for Multinationals*, 18 *J. Int'l Tax'n* 38 (2007) and spoke on *Foreign Tax Developments* at the Tax Executives Institute's Senior Tax Executives Conference in May 2007. Professor Lebovitz, a partner at DLA Piper Gray Cary in Los Angeles, specializes in international tax and teaches International Tax II in Loyola's Tax LLM program.



Loyola Tax Professors Ted Seto, Ellen Aprill, Jennifer Kowal and Katie Pratt (not pictured: Joe Sliskovich)

Fall 2007 Loyola Tax Events

Tax Policy Colloquium
(see article on p. 1 of this newsletter for the schedule)

August 26, 2007
Tax LLM Barbeque
Full-time and adjunct tax faculty, Tax LLM alumni, and continuing Tax LLM students will welcome new Tax LLM students to the program.

August 28, 2007
Tax Research Training
Professor Pratt will teach Tax LLM students advanced tax research strategies in preparation for the fall tax research memorandum assignment. Students also will receive tax research training on the LexisNexis and RIA Checkpoint electronic tax research platforms.

August 28, 2007
Tax Court Clerkships
Former Tax Court clerks will discuss their experiences working on the Tax Court and explain the application process for Tax Court clerkships.

September 18, 2007
Landing the Tax Job You Want
Faculty panelists will discuss various extracurricular activities, such as the ABA Tax Section's Law Student Tax Challenge. This event will be sponsored by the Tax Law Society.

September 25, 2007
Careers in Tax Law
Faculty and practicing tax lawyers will discuss tax subspecialties and types of tax employers, e.g., large and small law firms, large and small accounting firms, government and corporations. This event will be sponsored by the Tax Law Society.

October 1, 2007
Visit by IRS Chief Counsel Don Korb
IRS Chief Counsel will visit Loyola to speak about career opportunities with the IRS Chief Counsel's office.

October 16, 2007
Mock Interview Program with Los Angeles County Bar Young Tax Lawyers
Young tax lawyers will provide resume presentation advice and give students one-on-one feedback on mock interviews. This event will be sponsored by the Tax Law Society.

October 30, 2007
ERISA and Employee Benefits Career Options
Tax lawyers specializing in employee benefits will discuss their work and recommend relevant courses and extracurricular activities. This event will be sponsored by the Tax Law Society.

November 2, 2007
West Coast Tax LLM Job Fair
Loyola's Tax LLM program will co-sponsor the West Coast Tax LLM Job Fair in conjunction with the California State Bar Taxation Section annual meeting in San Diego. Interested employers can interview Tax LLM students from Loyola and several other California law schools. Tax LLM students will attend receptions and participate in Taxation Section sessions and meetings.

November 15-16, 2007
Western Conference on Tax-Exempt Organizations
The 11th annual WCTEO, sponsored jointly by Loyola Law School and the IRS, will address the new draft Form 990 and the new rules regarding supporting organizations and donor-advised funds, as well as other recent federal and state developments.

