

# TAX TALK

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• Jeffrey A. Markowitz, Chair •  
Catherine Mary Rafferty, Editor

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## From the Chair

Fall 2003

*Jeffrey A. Markowitz*

First and foremost, I must thank Jonathan May for the work he did during his tenure as Chair of the Tax Section in the past year. Under his leadership, the officers of this section along with many past chairs took a hard look at the Section and how it was servicing its members. The result was a reorganization of our approach. We have formed within the tax section subcommittees that deal with substantive areas of the law. Right now, these substantive law committees include Tax Controversy, State and Local Taxes, Business and Transactional Tax, Tax-Exempt Organizations, Estate and Gift Tax and Real Estate Tax. This year we will try to organize and mobilize these committees. I encourage you to contact the committee chairs in any of the areas in which you have an interest. You can find a list of the committee chairs on the Tax Section's website. Once these committees are up and operating, the goal is for each one to arrange tax study groups that meet on a quarterly basis (if not more frequently). We want to encourage these study groups not to just be geared towards tax practitioners, but to other practitioners who are often faced with tax issues. For example, we want real estate practitioners to join the Tax Section so they can be part of the real estate tax committee. It is hoped that these group meetings could eventually provide for teleconference capabilities so that attorneys from all over the State can participate even if they cannot attend personally.

We would also like the committees involved with MICPEL and the Advanced Tax Institute to put on worthwhile CLE programs for tax practitioners and other members of the MSBA. With the advent of Internet technology, the Tax Section is looking at setting up list serves and web logs for these substantive law committees so that we can exchange ideas, raise questions and assist each other. This is an ambitious agenda which we hope to make substantial strides in meeting this year so that next year we can have these substantive law committees up and running full steam.

Even though with respect to the substantive law committees, this year will be one of organization, this does not mean that the Tax Section is not planning a very active year. Many of you have already received the brochures for this year's Advanced Tax Institute. I believe it is one of the best programs that ATI has put on in many years and I encourage you to attend as many days as you think are beneficial to you. In addition, for the first time, through the sponsorship of many law firms, the Tax Section is hosting on November 4, after the second day ATI program is finished, a no-cost reception for members of the Tax Section. You do not have to attend the Advanced Tax Institute to attend the reception, which will be at the Sheraton Columbia Hotel, the same location as this year's ATI program. We felt that because many practitioners gather for ATI that this would be a great location to unwind and talk to your fellow tax practitioners. Even if you cannot attend the ATI program that day, please come and join us at the reception.

The second major event we have planned for this year is our annual Tax Networking Night. We have decided to move this to be a winter event in late January or early February because of the addition of the ATI reception. The Tax Networking Night is an opportunity for us to interact with our fellow practitioners in the Estate Planning area as well as with our accounting colleagues. This event gives everybody a good chance to network, renew past contacts and create new ones. This event is once again planned to be held at the Elkrige Furnace Inn where we have held our first two successful Tax Networking Nights.

Our third major social event will be the annual Shulbank Memorial Dinner which will once again be coupled with the presentation of the Tax Excellence Award. This is an

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## Chair's Message . . .

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event where we always manage to bring in top speakers in the tax area, or government officials, and is a long-standing tradition of the Tax Section.

Finally, we will have our round-up meeting in Ocean City during the Maryland State Bar Association's general meeting, where we will put on a continuing legal education program. Often, we put this program on in conjunction with one of the other sections so as to broaden the appeal. If any of you have any suggestions for this year's program, or any other programs you feel that the Section should organize through MICPEL, please contact one of the Chairs of the Continuing Legal Education Committee, Chaya Kundra or Jessica Lubar.

The Tax Section continues to coordinate with the MACPA on the Task Force in dealing with the Comptroller on tax issues. The interaction of this task force with the Comptroller is still in its infancy, but the lines of communications which have been opened up will, hopefully, lead to cooperation and the better administering of tax policy and procedure throughout the State. This year the task force on the lawyer side is chaired by Caroline Ciralo. If you have any issues that you think should be brought to the Comptroller's attention, please contact her so that your concerns can hopefully be addressed. Please keep in mind that dealing with the Comptroller through the Task Force is a delicate process, which takes a lot of effort and a long-time to achieve results. The opening up of a permanent method of communication and liaison with the Comptroller's office in and of itself has been a laudable accomplishment. All members of the Task Force should be congratulated on their efforts to date.

For those of you who are Tax Section members who have not signed up for the Tax Section listserve, I would encourage you to do that. The Tax Section Listserve is one of the most under utilized resources that we provide as a benefit

to Tax Section members. On the all too few times where the listserve has been used to raise issues of concern, prompt response from fellow practitioners in helping individuals sort out problems has been most gratifying to watch. The spirit of collegiality amongst members of the Tax Bar is one of the best things about participation in the Tax Section.

I would also like to point out that once again the Tax Section plans to supply as many volunteers as possible to the Earned Income Tax Credit Clinic. The efforts of the volunteers who prepare tax returns for low-income taxpayers and take the time to go through the training, as well as the days of tax preparation, is a shining example of the pro bono efforts that we as tax practitioners can render to the community.

Finally, I hope that one of the other services we as a Tax Section can deliver is to become more involved in examining and commenting on proposed tax legislation before the Maryland General Assembly. Both as a matter of providing technical expertise as well as our opinion on whether proposed changes are good sound tax policy, we as the tax professionals should provide greater input before the legislature as they are enacting tax measures. This should be done not in the spirit of protecting any particular clients, but rather in the spirit of making sure that tax laws do not only technically work, but also that they do not create consequences which we as tax experts can foresee that the legislature may not foresee. I encourage all of you if you become aware of proposed legislation which you think the Tax Section should comment on, to bring it to the attention of the Tax Section Council so that we can evaluate and determine appropriate course of action.

Finally, I encourage all of you to give feedback to myself or any other members of the Tax Section Council on what we can do to make the services provided by the Tax Section to you as its members, as high quality and useful as possible.

### TRANSACTIONAL TAX STUDY GROUP

The Transactional Tax Study Group will hold luncheon meetings on October 15<sup>th</sup>, November 19<sup>th</sup>, December 17<sup>th</sup>, January 21<sup>st</sup>, February 18<sup>th</sup>, March 17<sup>th</sup>, April 21<sup>st</sup>, May 19<sup>th</sup> and June 16<sup>th</sup>. All meetings are held at Noon in the Baltimore location of Whiteford, Taylor & Preston LLP at 7 Saint Paul Street. If anyone is interested in joining this study group, please contact Jon May either by phone (410-347-8781) or by e-mail ([jmay@wtplaw.com](mailto:jmay@wtplaw.com)). The dues for this study group are \$35.00 (to cover the luncheon costs).

### COMING IN JANUARY 2004! Tax Controversy Study Group

This group is open to all members of the Maryland State Bar Association Tax Section and will focus on issues that arise in federal and state tax controversy practices, including (but not limited to) audits, exams, appeals, innocent spouse claims, trust fund recovery issues, collections, tax litigation and criminal tax matters. The group will meet once a month for breakfast at various locations. Anyone interested in joining this study group, please contact Caroline D. Ciralo, [cdc@msbpa.com](mailto:cdc@msbpa.com) or 410.547.7852.

# 5TH ANNUAL SOLO AND SMALL FIRM CONFERENCE

The 5th Annual Solo and Small Firm Conference sponsored by the Maryland State Bar Association's Solo and Small Firm Practice Section and MICPEL will be held on Saturday, November 15, 2003 at the Sheraton Hotel in Columbia, on the lake in Columbia, Maryland.

Again this year, there will be the tracks running simultaneously so you can choose the topic of your choice. The tracks this year include:

- ◆ Just For the Tech of It Track - Practical and useful topics to help practitioners make choices about new technology or use current technology more effectively.
- ◆ Practice Perfect Track - Designed to give experienced practitioners information they can use immediately to help them improve the way they manage their practice.
- ◆ MICPEL Legal Topics Track - Again this year, MICPEL has five outstanding topics presented by some of the best speakers on topics that solos want and need.
- ◆ How to Start a Solo Practice Track - New this year and co-sponsored by the Young Lawyer Section, these are practical sessions for practitioners who are new to solo practice or thinking about going solo. In fact, some of the presentations are so helpful, they could be used as refresher courses for the more experienced practitioners or even for a new employee or associate.

Back by popular demand will be MICPEL's Garage Sale, the reduced price for additional

attendees from the same firm, the Internet Guru, Legal Mutual Risk Management Booth - 20 Vendor Exhibits with services and products specifically for the solo/small firm practitioner and the ever popular Vendor Raffles where you get the opportunity to get the stuff you want.

The Wellness Spot sponsored by MSBA Lawyer Assistance Program was so popular last year that it is back this year and will be bigger. It will include blood pressure tests by Howard County General Hospital, hands on coping strategies and techniques by Linda M. Grande, LCPC, CCDC of Mars & Venus Counseling Center at Trentham Mansion. There will also be demonstrations throughout the day by Health Care Professionals on Diaphragmatic Breathing, Meditation, Mental Imagery, Music Therapy, Progressive Muscular Relaxation and Nutrition.

Brochures will be mailed after Labor Day or you may register securely on-line at [www.msba.org](http://www.msba.org). The cost is \$90.00 for the first person and \$75.00 for each additional person from the same firm. The cost includes over 500 pages of materials, continental breakfast, breaks, lunch and the opportunity to meet with other solo and small firm practitioners.

For more information, please contact Pat Yevics at Bar Headquarters at 410-685-7878 or 800-492-1964, ext. 243 or e-mail at [pyevics@msba.org](mailto:pyevics@msba.org).

**SOLO DOES NOT MEAN ALONE!!!!**

## ESTATE AND GIFT TAX STUDY GROUP

The Estate and Gift Tax Study Group is open to members of the Estates and Trusts and Taxation Sections of the Maryland State Bar Association. The dues for joining the Study Group are \$70.00 for MSBA members. The meetings are generally held on the second Thursday of each month beginning in October of each year, and concluding in June of the following year. The meetings convene at 12:30 p.m. for a light lunch followed by a featured speaker.

The meetings are held at Bank of America, Tower 1, 4th Floor, 100 South Charles Street, Baltimore, Maryland. Following the terrorist attacks on September 11, 2001, *identification is required to enter the building*. The co-chairs of the study group are John A. Gilpin, a Senior Vice President and Private Client Advisor, and Marc W. Rock, a Vice President and Senior Trust Officer, both with Bank of America.

Meeting dates, speakers, and topics for the 2003/2004 meetings are listed below.

<u>DATE</u>	<u>SPEAKER</u>	<u>TOPIC</u>
10/09/03	Richard F. Lindstrom, Esq. Gordon, Feinblatt, Rothman, Hoffberger & Hollander, LLC	Deductibility of Estate and Trust Litigation Expenses
11/13/03	David R. Forrer, Esq. Law Offices of David R. Forrer	Estate Planning in the Era of Decoupled Estate Taxes
12/11/03	Lawrence J. Macklin, Esq., CPA Bank of America	Enhancing Estate Planning Strategies with Derivative Transactions
01/15/04	Jeffrey J. Radowich, Esq. Venable, Baetjer and Howard, LLP	Hot Topics from Heckerling
02/12/04	TO BE ANNOUNCED	TO BE ANNOUNCED
03/11/04	TO BE ANNOUNCED	TO BE ANNOUNCED
04/08/04	TO BE ANNOUNCED	TO BE ANNOUNCED
05/13/04	TO BE ANNOUNCED	TO BE ANNOUNCED
06/_/_/04	TO BE ANNOUNCED	TO BE ANNOUNCED

Additional information can be obtained from John Gilpin at 410-547-4776 or Marc Rock at 410-547-4062.

# STATE TAX STUDY GROUP

## 2003-2004 MEETING AGENDA

All meetings are held at 8:30 a.m. at the offices of Ober Kaler, 120 East Baltimore Street, Baltimore, Maryland in the Maryland Room. A Continental Breakfast will be offered. For further information, please contact Gary Hyman at (410) 685-1120.

DATE	SPEAKER	TOPIC
October 14, 2003	Robert Zouck and Jack Hearn	Update on the Maryland Tax Court
November 18, 2003	Sharonne R. Bonardi	Hearings & Appeals Process in Comptroller's Office from her new perspective
December 16, 2003	Jerry Langbaum	Update of recent cases and litigation involving the Comptroller of the Treasury
January 20, 2004	David Lyon, Bill Hammond and Jeffrey Comen	Update of recent cases and legislation involving the State Department of Assessment and Taxation
February 17, 2004	Ed Muth and Michael Griffin	Administrative developments at the State Department of Assessments and Taxation; Recent cases and legislation regarding personal property tax
March 16, 2004	Gloria Wilson Shelton	New Counsel to the Courts and Judicial Affairs Division of the Attorney General of Maryland – Her overview of the Courts and the Clerks
April 20, 2004	Jim Dawson	Update of recent cases and legislation regarding the Maryland income tax
May 18, 2004	Linda Tanton	Update of recent cases and legislation regarding the Maryland sales and use tax; Developments regarding the Compliance Division
June 15, 2004	To be announced	To be announced

# MSBA TAX SECTION MEMBER APPRECIATION NIGHT

PRESENTED AT THE  
ADVANCED TAX INSTITUTE

TUESDAY, NOVEMBER 4, 2003

5:00 P.M.

THE SHERATON COLUMBIA HOTEL

The MSBA Tax Section and several Maryland Law Firms are sponsoring a complimentary membership appreciation night following the conclusion of the second day (November 4) of the Advanced Tax Institute. There will be an open bar along with hors d'oeuvres. The event is free and open to all current MSBA Tax Section Members, whether attending ATI or not. Please join us for an enjoyable evening with your fellow Tax Section Colleagues.

The MSBA Tax Section would like to acknowledge the following law firms who have helped sponsor the networking night:

Linowes & Blocher, LLP

Miles & Stockbridge, P.C.

Adelburg, Rudow, Dorf & Hendler, LLC

Ballard, Spahr, Andrews & Ingersoll, LLP

Venable, Baetjer & Howard, LLP

Gordon, Feinblatt, Rothman, Hoffberger & Hollander, LLC

Whiteford, Taylor, Preston, LLP

Baxter, Baker, Sidle, Conn & Jones, P.A.

Rosenberg, Martin, Funk & Greenberg

## MONTGOMERY COUNTY SECTION OF TAXATION

The Montgomery County Section of Taxation is looking for new, current and old members to once again become involved in a dynamic group of individuals where no topic of tax is left behind! Bring your questions and suggestions for meetings and events. All persons and ideas are welcome: contact Chaya Kundra at [ckundra@kundra-tax.com](mailto:ckundra@kundra-tax.com) for more information. Our upcoming meeting dates are 10/21/03, 11/13/03 (tentative), 12/18/03, 1/22/04, 2/26/04, 3/25/04, and 4/22/04. Meeting locations vary. The October 21, 2003 meeting will be held at 5:45 p.m. at the Offices of Chaya Kundra, P.C., 255 North Washington Street, Suite 505, Rockville, Maryland.

## MONTGOMERY / PRINCE GEORGE'S COUNTY TAX STUDY GROUP

All MSBA Tax Section members from Montgomery and Prince George's Counties are invited to join the Montgomery / Prince George's County Tax Study Group to discuss tax issues relevant to our practices. The program at each meeting generally consists of a presentation on a pertinent topic followed by questions and discussion. Meetings are held at a different member's office on the third Thursday of each month and last approximately one hour, beginning at 8:00 a.m. Annual membership dues to cover duplication and mailing costs are \$25.00. To join, please send your dues, payable to "Spencer, Graham & Holderman PLLC Trust Account," to R. Scott Gardner, Esquire, Spencer, Graham & Holderman PLLC, 2000 Massachusetts Avenue, NW, Washington DC 20036. If you have any questions, please contact R. Scott Gardner at (202) 785-1220 or at [scott4sghlaw@aol.com](mailto:scott4sghlaw@aol.com).

Date	Place	Discussion Topic
9/18/2003	Paley, Rothman, Goldstein, Rosenberg & Cooper, Chtd. 4800 Hampden Lane, 7 <sup>th</sup> Floor Bethesda MD 20814-2922	Summary of the provisions of the Jobs Growth Tax Relief Reconciliation Act of 2003 and tax legislation adopted in the last session of the Maryland legislature
10/16/2003	Pasternak & Fidis P.C.Fairmont Building, Suite 1100 7735 Old Georgetown Road Bethesda MD 20814--6130	Roundtable discussion – the future of FLP/FLLCs after <u>Strangi III</u>
11/20/2003	Offices of Lawrence I. Wachtel 1401 Rockville Pike, Suite 560 Rockville MD 20852-1434	Future changes in the Maryland tax code
1/22/2004	Law Offices of Marilyn E. Nelson 3 Bethesda Metro Ctr, Suite 700 Bethesda MD 20814	Report on the Heckerling Institute
2/19/2004	Linowes and Blocher LLP 7200 Wisconsin Ave, Suite 800 Bethesda MD 20814 (N.B. – New Address)	Roundtable group (gripe) discussion
3/18/2004	Shulman, Rogers, Gandal, Pordy & Ecker, P.A. 11921 Rockville Pike, Suite 300 Rockville MD 20852-2743	Split-dollar life insurance – why and when does it make sense?
4/15/2004	Donald H. Hadley, LLC 22 West Jefferson Street, Suite 404 Rockville MD 20850	International tax planning and practice
5/20/2004	Grossberg Company LLP 2 Democracy Plaza, Suite 300 6707 Democracy Boulevard Bethesda MD 20817	Tax collection issues

## 2004 EARNED INCOME CREDIT PROJECT VOLUNTEERS NEEDED!

It's that time of year again! The recruitment process has begun for the 2004 Earned Income Credit Project (the "Tax Clinic"), where attorneys and accountants provide the valuable and much needed service of preparing tax returns for low-income taxpayers in Maryland. The Tax Section has sponsored this project with the Maryland Volunteer Lawyer Service since 1995. Due to the great success we experienced last year, the clinic will again be a part of the CASH Campaign. This year's Tax Clinic will be held at the Maryland Volunteer Lawyers Service office in Baltimore City. We will also be significantly expanding the number of days the Tax Clinic will be open. We are seeking volunteers starting Saturday, January 24<sup>th</sup> and each successive Saturday through the end of March. We are also seeking volunteers for weekday evenings from January 26<sup>th</sup> through the end of March. Once again, we will prepare all returns on computers and offer free electronic filing.

As many of you know, volunteering for the clinic is rewarding. In addition to feeling good about helping your fellow citizens, you get to mingle with the best and the brightest of our tax community. Attorneys and accountants from all over the State contribute their time and talents to this project, making it one of the best and most successful events of the year. Friendships and professional relationships formed during the clinic often last far beyond the tax season.

Last year, the Tax Clinic prepared 324 returns, 241 of which were filed electronically. The clients' average household income was \$18,063. The returns prepared reflected refunds totaling \$623,266, with an average refund of \$1,924. The average Earned Income Tax Credit ("EITC") was \$1,113.

Notwithstanding our past efforts, estimates suggest that 12-25% of eligible families still do not claim the EITC, either because they have not heard of it, do not know they are eligible,

or do not know how to apply. By volunteering at the Tax Clinic, you can help increase the number of Maryland EITC filers, and thereby increase the flow of funds into the Maryland economy.

We need volunteers for each Saturday from January 24 through March 27<sup>th</sup>. We also need volunteers for all weekday evenings from January 26 through March 31. Training for volunteers will be held on weekday evenings and Saturdays from January 5 through January 17. Each volunteer must participate in a tax training session and computer training session, for a total of one full day of training. Volunteers may elect to split their training into two evening sessions or one full week day or Saturday. However, experienced volunteers may participate in an abbreviated tax training session, but still complete a full session of computer training. Lunch will be provided. All training sessions will be held at the Maryland Center for Arts and Technology in downtown Baltimore.

We need as many volunteers as possible – volunteers need not be "tax" attorneys or accountants. We encourage each of you to volunteer for at least 1 day or two evenings of tax preparation and then pass the word and bring a friend! You may sign up through the Tax Section website or fax a registration form to Mina Naddaf at MVLS (the fax number is on the form). Please call us (Margaret Leigh Kessler or Jonathan A. Steinberg) to discuss any questions you may have. Thank you.

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### THE NEXT ISSUE OF TAX TALK WILL BE PUBLISHED ELECTRONICALLY!

Due to rising production costs, the next issue of **Tax Talk** will be published electronically. Please check the Section's website at [http://www.msba.org/sec\\_comm/taxation](http://www.msba.org/sec_comm/taxation) in January for details on how to access your copy of **Tax Talk**. For those members who prefer to receive a hard copy of **Tax Talk**, please call or email the Editor, Catherine Mary Rafferty (202-244-0608 or [cm.rafferty@verizon.net](mailto:cm.rafferty@verizon.net)), and provide your name, phone number, and fax number. We will make arrangements to send a copy of the next **Tax Talk** to you by facsimile.

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## 2003-2004 TAX SECTION COUNCIL

The following persons have been appointed to serve as the Officers, Committee Chairs and Vice Chairs, and Members of the Tax Section Council for the 2003-2004 year:

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Continuing Legal Education

Annual Meeting Program

Advanced Tax Institute

Law School Liaison

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**Member Services /  
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Tax Talk  
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Member Services  
Tax Excellence Award  
Tax Networking Night /  
Shulbank Dinner / ATI Reception

**TAX EXCELLENCE AWARD  
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