

# TAX TALK

Published by the Section of Taxation of the Maryland State Bar Association, Inc.

• Elissa F. Borges, Chair •

Catherine Mary Rafferty, Editor

Brian L. Oliner, Assistant Editor

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## From the Chair

Fall 2004

*Elissa F. Borges*

This year promises to be a productive and exciting year for the Tax Section. I am honored that you have placed your trust in me to serve as Chair and I look forward to overseeing the important work of the Tax Section. As most of you are aware, the backbone of the Tax Section is its committees and, more importantly, the people who dedicate their time and talent to those committees. The following are highlights of what these committees have planned for the upcoming year:

The first event for the year is the Advanced Tax Institute to be held November 1 -5, 2004 at the Sheraton Columbia Hotel. You will find details about this program on page 2. The Legal Education Committee has worked diligently with MICPEL and MACPA over the past year to plan this outstanding program. The Member Services Committee has planned our Fourth Annual Tax Professionals' Networking Night, which will be held at the Elkridge Furnace Inn in Elkridge, Maryland on Wednesday, November 10, 2004. This is an excellent opportunity to meet people and to renew friendships with others in the tax field. Please see the invitation on page 3 and make your reservation for this enjoyable evening.

In January, our Pro Bono Committee will partner with Maryland Volunteer Lawyer Services to sponsor the 2005 Earned Income Tax Credit Project to help low income taxpayers to receive the earned income tax credit. More information on this important project and a registration form are provided

on pages 4-5. With the start of the legislative session of the Maryland General Assembly, our State Legislation Committee will keep us informed of any bills or developments that affect our tax practices.

This Spring, the Member Services Committee will host the Annual Irving Shulbank Memorial Dinner and Program. The Tax Excellence Award Committee will consider nominations for the Tax Excellence Award, which will be awarded at the Shulbank Dinner and Program. Finally, the year's events will culminate in June with what promises to be an entertaining and informative program at the Tax Section's annual meeting in Ocean City.

Throughout the year, our substantive law committees will continue their work through study groups and coordinating with the Legal Education Committee to develop relevant and topical programs. The Member Services Committee will publish further editions of *Tax Talk* and update our website ([www.msba.org/sec\\_comm/taxation/](http://www.msba.org/sec_comm/taxation/)) to serve you. Through our committee acting as the liaison to the Comptroller's office, the Tax Section will continue to have a dialogue with the Comptroller's office.

I strongly encourage each of you to get involved with one or more of the Tax Section's committees. I guarantee that the experience you will gain and the relationships you will build will be both personally rewarding and beneficial to your practice. Please feel free to contact me ([efborges@ober.com](mailto:efborges@ober.com)) to discuss getting involved and joining a committee.



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Baltimore, MD 21297-1312



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Professional Education of Lawyers, Inc.  
Maryland Bar Center  
520 West Fayette Street, Suite 300  
Baltimore, Maryland 21201-1756



**MONDAY, NOVEMBER 1, 2004 — FRIDAY, NOVEMBER 5, 2004**

**The Sheraton Columbia Hotel**

**10207 Wincopin Circle • Columbia, Maryland 21044 • 410-730-3900**

*2004 faculty includes: James M. Arnie, T. Scott Basik, Turney P. Berry, Thomas A. Bowen, William Bowie, Stephen M. Cordi, James W. Dawson, Jr., David S. De Jong, Robert M. Ercole, Robert W. Jamison, Craig L. Janes, Donald O. Jansen, Alan S. Kaden, Marci Krause, Chaya Kundra, Richard E. Levine, Douglas L. Lindholm, William T. Lundeen, Brian J. O'Connor, Stephen L. Owen, Jeffrey J. Radowich, Herman B. Rosenthal, Gideon Rothschild, Robert D. Schachat, Steven R. Schneider, Howard M. Schoenfeld, Richard W. Schrader, Daryl J. Sidle, Kirsten L. Simpson, Henry A. Smith, III, Linda L. Tanton, Stefan F. Tucker, Timothy J. Winks and more!*

**EACH DAY FEATURES NATIONALLY KNOWN AUTHORITIES  
OFFERING ANALYSIS & ADVICE TO HELP YOU IN YOUR PRACTICE**

- |  |   |
|--|---|
| <p> November 1, 2004<br/>Current Events - New Legislation,<br/>Cases, Regulations, Rulings, Procedures,<br/>Notices &amp; Announcements</p> | <p> November 4, 2004<br/>State &amp; Local Tax Issues -<br/>for Attorneys and CPAs</p> |
| <p> November 2, 2004<br/>Business Tax Issues</p>  | <p> November 5, 2004<br/>Real Estate &amp; Partnerships</p>                            |
| <p> November 3, 2004<br/>Estate Planning Issues</p>   | <p> Same Convenient<br/>Location As Last Year</p>                                      |

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# THE TAXATION SECTION OF THE MARYLAND STATE BAR ASSOCIATION

PRESENTS

THE FOURTH ANNUAL  
TAX PROFESSIONALS' NETWORKING NIGHT

Wednesday, November 10, 2004

6:00 p.m. – 9:00 p.m.

Elkridge Furnace Inn

5745 Furnace Avenue

Elkridge, Maryland

SPACE IS LIMITED – ORDER YOUR TICKETS NOW!!

MENU INCLUDES:

Pasta Sauteé Station, Focaccia and Caesar Salad,  
Imported and Domestic Cheeses, Domestic and Exotic Fruits, Crudités with French Tapenade,  
Tartelette Shells with Crab & Cheese, Roasted Red Peppers, Sundried Tomatoes and Fresh Basil,  
Caribbean Chicken Brochettes, Grilled Vegetable Brochettes, Mushroom Caps with Boursin Cheese  
Cocktails, Beer, Wine and Soft Drinks  
Assorted Desserts

TAXATION SECTION MEMBERS: \$25

NON-MEMBERS/GUESTS: \$30

TAXATION SECTION – TAX PROFESSIONALS NETWORKING NIGHT

NAME \_\_\_\_\_ PHONE \_\_\_\_\_ FAX \_\_\_\_\_

FIRM \_\_\_\_\_ E-MAIL \_\_\_\_\_

ADDRESS \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

PLEASE RESERVE \_\_\_\_\_

MEMBER\* TICKETS @\$25  
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TOTAL ENCLOSED \$ \_\_\_\_\_

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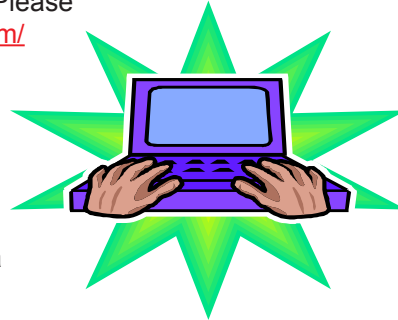
BALTIMORE, MARYLAND 21201

FOR INFORMATION, CALL 410-685-7878 x 231

\* PLEASE PROVIDE NAMES OF TAXATION SECTION MEMBERS FOR WHOM YOU ARE  
PURCHASING TICKETS.

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

The winter 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)), or the Assistant Editor, Brian L. Oliner (410-995-5800 or [boliner@legalbriefs.com](mailto:boliner@legalbriefs.com)) 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.



## 2005 EARNED INCOME TAX CREDIT PROJECT VOLUNTEERS NEEDED!

It's that time of year again! We are recruiting for the 2005 Earned Income Tax Credit Project (the "Tax Clinic"), where attorneys and accountants provide the valuable and much needed service of preparing tax returns for low and moderate-income taxpayers in Maryland. For the past ten years, the Tax Section has sponsored this project with the Maryland Volunteer Lawyer Service ("MVLS"). Due to the great success we have experienced in the past few years, the Clinic will again be a part of the CASH (Creating Assets, Savings and Hope) Campaign.

This year's Tax Clinic will be held at the MVLS offices in Baltimore City (1 N. Charles Street, Suite 222). **We need volunteers beginning Saturday, January 29<sup>th</sup> and each successive Saturday through March 5<sup>th</sup>. We are also seeking volunteers for weekday evenings from January 31<sup>st</sup> through March 3<sup>rd</sup>.** Once again, we will prepare all returns on computers and offer free electronic filing.

**Training for volunteers will be held on weekday evenings and Saturdays from January 5<sup>th</sup> through January 19<sup>th</sup>.** 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 weekday or Saturday.

Experienced volunteers may participate in an abbreviated tax training session, but will still be required to complete a full session of computer training. Lunch will be provided.

**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 one 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 410-837-0431 Attn: Juli Paxton at MVLS. Please call Maria Howell at 410-539-6800 ext. 203, Nicole Hewitt at 410-347-7393 or John Gilpin at 410-547-4776 to discuss any questions you may have. Thank you.

\*\*\*\*\*

**Last year, the Tax Clinic prepared 529 returns, 251 of which were prepared by volunteers.** Single women with children accounted for 281 of these households. The clients' average household income was \$18,468. **The returns prepared reflected federal refunds and credits totaling \$1,095,780, with an average federal refund of \$2,075. The average Earned Income Tax Credit ("EITC") was \$925.**



The Tax Section is excited to introduce three new study groups: Employee Benefits, Non-Profits, and Tax Controversy. We have provided throughout this issue of Tax Talk more information on all of the study groups sponsored by the Tax Section. Take advantage of these opportunities to learn more about your practice area, to expand into a new area of tax, and to meet colleagues!

### **EMPLOYEE BENEFITS STUDY GROUP**

The Employee Benefits Study Group will meet every other month, beginning in January 2005. We are currently compiling an e-mail list to send out further information about meeting dates and details. If you would like to be added to the list, please send an e-mail to [katrina.kamantauskas@holderlaw.com](mailto:katrina.kamantauskas@holderlaw.com).

### **NON-PROFITS STUDY GROUP**

A Non-Profits Study Group is being formed. Please contact Jonathan May at 410-347-8781 or [jmay@wtplaw.com](mailto:jmay@wtplaw.com), if you are interested in joining this new study group.

### **TAX CONTROVERSY STUDY GROUP**

After much anticipation, the first Tax Controversy Study Group meeting will be held on Tuesday, November 9, 2004 at 9 a.m. at the offices of Rosenberg Martin Funk Greenberg, LLP, located at 25 South Charles Street, Suite 2115, Baltimore, Maryland 21201. This meeting will be an opportunity to meet your fellow tax controversy attorneys and select topics the group would like to discuss during the coming year. Bagels and coffee will be provided! For further information, or to advise that you will be attending the meeting and/or joining the study group, please contact Caroline D. Ciruolo at 410.547.7852 or [cciraolo@rosenbergmartin.com](mailto:cciraolo@rosenbergmartin.com).

## STATE TAX STUDY GROUP

The State Tax Study Group will meet at Ober|Kaler, which is located at 120 East Baltimore Street, 9<sup>th</sup> floor (the Maryland Room), Baltimore, Maryland 21202. As in the past, meetings will generally be held on the third Tuesday of the month at 8:30 a.m. Dues are \$25 for MSBA Members.

Chair, Gary M. Hyman, [gmyman@ober.com](mailto:gmyman@ober.com), 410-347-7319

### 2004-2005 MEETING AGENDA

DATE	SPEAKER	TOPIC
October 19, 2004	Robert Zouck and Jack Hearn	Update on the Maryland Tax Court
November 16, 2004	Sharonne R. Bonardi	Hearings & Appeals Process in Comptroller's Office from her new perspective
December 21, 2004	Jerry Langbaum	Update of recent cases and litigation involving the Comptroller of the Treasury
January 18, 2005	David Lyon, Bill Hammond	Update of recent cases and legislation and Jeffrey Comen involving the State Department of Assessment and Taxation
February 15, 2005	Ed Muth and Michael Griffin	Administrative developments at the State Department of Assessments and Taxation; Recent cases and legislation regarding personal property tax
March 15, 2005	Gloria Wilson Shelton	Overview of the Courts and the Clerks
April 19, 2005	Jim Dawson	Update of recent cases and legislation regarding the Maryland income tax
May 17, 2005	Linda Tanton	Update of recent cases and legislation regarding the Maryland sales and use tax; Developments regarding the Compliance Division
June 21, 2005	[TBD]	

# MONTGOMERY / PRINCE GEORGE'S COUNTY TAX STUDY GROUP

All meetings begin at 8:00 a.m. and adjourn no later than 9:15 a.m.  
A complimentary breakfast is provided by the hosting firm.

<u>Date</u>	<u>Place</u>	<u>Discussion Topic</u>
September 23, 2004	Paley, Rothman, Goldstein, Rosenberg & Cooper, Chtd. 4800 Hampden Lane, 7 <sup>th</sup> Floor Bethesda, MD 20814-2922	Uniform Trust Act
October 21, 2004	Shulman, Rogers, Gandal, Pordy & Ecker, P.A. 11921 Rockville Pike, Suite 300 Rockville, MD 20852-2743	Legislative Update with Del. Sheila Hixon, Chair of the Ways & Means Committee
November 18, 2004	Offices of Lawrence I. Wachtel 1401 Rockville Pike, Suite 560 Rockville, MD 20852-1434	TBA
December, 2004	No meeting scheduled	N/A
January 20, 2005	Law Offices of Marilyn E. Nelson 3 Bethesda Metro Center, Suite 700 Bethesda, MD 20814	Report on the Heckerling Institute
February 17, 2005	TBA	Roundtable group (gripe) discussion
March 17, 2005	Linowes and Blocher LLP 7200 Wisconsin Avenue, Suite 800 Bethesda, MD 20814	Section 1031 - like-kind exchanges
April 21, 2005	Stein, Sperling, Bennett, DeJong, Driscoll & Greenfeig, P.C. 25 West Middle Lane Rockville, MD 20850	TBA
May 19, 2005	Grossberg Company LLP Two Democracy Plaza, Suite 300 6707 Democracy Boulevard Bethesda, MD 20817	TBA

Annual dues are \$20.00 and should be made payable to "Spencer, Graham & Holderman Trust Account" and remitted to R. Scott Gardner, Esquire, Spencer, Graham & Holderman, PLLC, 2000 Massachusetts Avenue, N.W., Washington, DC 20036.

**If you have any questions, please contact Scott at (202) 785-1220 or [scott4sghlaw@aol.com](mailto:scott4sghlaw@aol.com).**

# Estate and Gift Tax Study Group

Members of the MSBA Sections of Taxation and Estates and Trusts are invited to attend monthly meetings of the Estate and Gift Tax Study Group. The Study Group generally meets on the second Thursday of each month (see exception noted below). The 2004/2005 meeting dates are listed below, with the exception of the June meeting, which will be scheduled at a later date.

October 12, 2004 - Larry Macklin, Esq., CPA - The Benefits of Delaware Trusts  
November 11, 2004  
December 9, 2004  
January 20, 2005 (**Third Thursday**) - Jeffrey J. Radowich, Esq. - Hot topics from Heckerling  
February 10, 2005  
March 10, 2005  
April 14, 2005  
May 12, 2005

The meetings are held at the **Bank of America, Tower 1, 4th Floor, 100 South Charles Street, Baltimore, Maryland**. Please remember that photo identification is required for admission to the building. A light lunch is served. The meetings commence at 12:30 p.m. and adjourn by 1:45 p.m.

**Dues:** \$70.00 MSBA Members, \$90.00 Non-MSBA Members (Please make checks payable to "Maryland State Bar Association" and mail to Marc W. Rock, Esq. at his address below.)

**Contact:**

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# 2004-2005 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 2004-2005 year:

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Annual Meeting Program  
Advanced Tax Institute  
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Tax Talk  
Technology  
Member Services  
Tax Networking Night/Shulbank Dinner

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## TRANSACTIONAL TAX STUDY GROUP

The Transactional Tax Study Group meets monthly to discuss current events, issues and questions on transactional related tax matters in an open forum. Meetings take place at noon on the dates listed below at the offices of Whiteford, Taylor & Preston L.L.P., Seven Saint Paul Street, Baltimore, Maryland 21202. Please check in with the receptionist on the 15<sup>th</sup> floor and she will direct you to the meeting room.

### Meeting Dates

October 20, 2004	January 19, 2005	April 20, 2005
November 17, 2004	February 16, 2005	May 18, 2005
December 15, 2004	March 16, 2005	June 15, 2005

Dues in the amount of \$70.00 (to cover lunch expenses) for the Fall 2004/Spring 2005 meetings are now due from all members. If your dues have not been paid, please make your check payable to Whiteford, Taylor & Preston L.L.P. and forward it to Jonathan Z. May, Esquire, Whiteford, Taylor & Preston L.L.P., 20 Columbia Corporate Center, 10420 Little Patuxent Parkway, Suite 495, Columbia, Maryland 21044-3528. If you have any questions, please contact Jonathan May at 410-347-8781 or [jmay@wtplaw.com](mailto:jmay@wtplaw.com)

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Comments, contributions, and suggestions are greatly appreciated. Please direct them to the Editor.

Items contained in Tax Talk reflect the views of the individuals who prepared them and do not necessarily reflect the opinions of the MSBA Tax Section.

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