

TAX TALK

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• Katrina Kamantauskas-Holder, *Chair* •

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FROM THE CHAIR

By Katrina Kamantauskas-Holder

Years ago, before I became involved, the Tax Section created a Mission Statement: “The promotion of Fulfillment and Prosperity in the Practice of Tax Law through the Exchange of Knowledge and Service to the Community.” While we all like to prosper in our practices, it is the fulfillment aspect that intrigues me. My dictionary defines Fulfillment as “satisfaction or happiness as a result of fully developing one’s abilities or character”. You can join the Tax Section in hopes of it making you more money (and it can certainly help with that), but you also can join to enhance your overall experience as a practitioner. Although some may enjoy practicing law in a vacuum, I don’t. I enjoy the community afforded by the Maryland State Bar Association and the Tax Section, the connectedness, and the commitment and compassion I have seen among Tax Section members. Here are a few examples.

The E-mail List. I am continually impressed by the free flow of information on our e-mail list, and by the willingness of our members to take the time to share their expertise with others. And our collective knowledge is vast – we know all about state tax, federal tax, tax controversy, transactional tax, corporate tax, estate tax, tax-exempt organizations ... the list goes on and on. Take a moment to post the latest question that’s making you feel inadequate. You may be surprised at the response. If you have unsubscribed, you can sign back up at www.msba.org/sec_comm/sections/taxation/lists.asp.

The Study Groups. These are great opportunities to interact with, and learn from, people who are doing exactly what

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www.msba.org/sec_comm/sections/taxation

Have you visited the Tax Section website lately? If you are looking for something to do, check the main page for information on upcoming events, or visit the Study Groups page for schedules for each of the Tax Section Study Groups. If you are looking for a job, visit our new Employment Opportunities page (and if you have a position to offer, we will post it for you!). If you are looking for a government contact, the 2008 Maryland Tax Practitioner's Handbook is now online. And we have added additional resource materials such as the combined reporting regulations, handouts from IRS meetings, even a video! Use the tabs at the top and right of the screen to access even more information.



LANTZ V. COMMISSIONER: CONTINUED UNCERTAINTY IN INNOCENT SPOUSE CASES

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On April 7, 2009, the landscape changed in innocent spouse cases when the United States Tax Court decided *Lantz v. Commissioner*, 132 T.C. No. 8. In *Lantz*, the Court held that taxpayers seeking relief pursuant to IRC § 6015(f) are not subject to a two year limitations period for making a claim invalidating a treasury regulation which had imposed the two year limitation.

The Internal Revenue Service does not agree with the Court's opinion in *Lantz* and has been aggressively challenging taxpayers that make claims pursuant to Section 6015(f) outside of the two year window. One tactic that the Service has been using is to move the Court to remove the "s" designation from cases that have been filed using the small case procedure in tax court. Anecdotal evidence

is that the Court has been denying those motions on the grounds that the taxpayer should be the party to decide whether or not the case should be tried under those procedures or not. In cases that have not been brought under the small case procedures the Service has been appealing to the appropriate court of appeals when it receives an adverse decision.

To add further uncertainty, *Lantz* itself has been overturned by the Seventh Circuit. See *Lantz v. Commissioner*, 607 F.3d 479 (7th Cir. 2010). Despite this decision, *Lantz* is still good law everywhere in the country, including Maryland, except the Seventh Circuit. I expect that the IRS will vigorously attack Section 6015(f) cases in Maryland as they have done throughout the rest of the country.

Visit www.msba.org/sec_comm/sections/taxation

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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.



FROM THE CHAIR...

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you are doing. We now have seven study groups that meet regularly. They are the Employee Benefits Study Group, the Estate and Gift Tax Study Group, the Montgomery County/Prince George's County Tax Study Group, the State Tax Study Group, the Tax Controversy Study Group, the Tax-Exempt Study Group, and the Transactional Tax Study Group. Schedules and topics are on-line. Go to www.msba.org/sec_comm/sections/taxation/study_groups/index.asp and select the Study Group you want to learn more about.

Pro Bono Work. The willingness of Tax Section members to expend their time and energy helping other people – for free – is inspiring. Already this Fall, Section members attended the IRS tax controversy training sponsored by Maryland Volunteer Lawyer Services and agreed to take at least one pro bono case. Others staffed the U.S. Tax Court calendar calls in October, offering pro bono consultation services to unrepresented taxpayers. But more help is needed. Later this Fall, we will be looking for volunteers to take over cases still pending at the closure of the University of Baltimore School of Law Low Income Taxpayer Clinic. In addition, we will post individual pro bono opportunities on the Tax Section e-mail list as they become available.

CLE. Many thanks to those Section members who repeatedly offer to plan, speak at, and attend our continuing legal education events. This year we are increasing our use of the webinar format, so that members across the State can easily participate. Over 60 people registered for our first webinar of the year, IRS Voluntary Disclosure Basics. We have a second webinar planned for the Spring. We also will continue to offer in-person CLE events, such as the Advanced Tax Institute, a joint section meeting, and a symposium. These present an opportunity for networking as well as learning about, or refreshing your knowledge of, the law.

I encourage everyone to become more involved in the Tax Section, be it through participation in the e-mail list, the study groups, pro bono work, continuing legal education, or some other avenue. While I cannot guarantee total fulfillment, I expect you will find your practice more satisfying and your legal abilities more fully developed.

Katrina Kamantauskas-Holder
Chair

2011 ANNUAL MEETING

CLARION RESORT & CONFERENCE CENTER

JUNE 8-11 ♦ OCEAN CITY, MARYLAND



For more information, visit the Conference's website

www.msbaannualmeeting.com



TAX SECTION HAPPENINGS

Recent Events Sponsored By Your Tax Section



OCTOBER

- Oct. 4, 2010 U.S. Tax Court calendar call - MSBA U.S. Tax Court Pro Bono Program
- Oct. 13, 2010 Transactional Tax Study Group (Whiteford Taylor, Baltimore) - 12 PM
- Oct. 13, 2010 Tax Council Meeting - 6 PM
- Oct. 18, 2010 U.S. Tax Court calendar call - MSBA U.S. Tax Court Pro Bono Program
- Oct. 19, 2010 State Tax Study Group (Ober | Kaler, Baltimore) - 8:30 AM
- Oct. 20, 2010 Tax Controversy Study Group (Rosenberg | Martin | Greenberg, Baltimore) - 9 AM
- Oct. 21, 2010 Montgomery / PG County Tax Study Group (Fred B. Goldman, PA, Rockville) - 8 AM
- Oct. 21, 2010 Tax-Exempt Study Group (Whiteford Taylor, Baltimore) - 8:30 AM
- Oct. 21, 2010 Estate and Gift Tax Study Group (Bank of America, Baltimore) - 12:30 PM
- Oct. 27, 2010 Webinar - IRS Voluntary Disclosure Basics - 12:30 PM

NOVEMBER

- Nov. 1-5, 2010 Advanced Tax Institute (Martin's West, Baltimore, MD)
- Nov. 9, 2010 Employee Benefits Study Group (Whiteford Taylor, Baltimore) - 12 PM
- Nov. 10, 2010 Tax Controversy Study Group (Rosenberg | Martin | Greenberg, Baltimore) - 9 AM
- Nov. 10, 2010 Transactional Tax Study Group (Whiteford Taylor, Baltimore) - 12 PM
- Nov. 16, 2010 State Tax Study Group (Ober | Kaler, Baltimore) - 8:30 AM
- Nov. 18, 2010 Montgomery / PG County Tax Study Group (Jackson & Campbell, Rockville) - 8 AM
- Nov. 18, 2010 Estate and Gift Tax Study Group (Bank of America, Baltimore) - 12:30 PM
- Nov. 18, 2010 Tax Networking Night (Diamondback Tavern, Ellicott City, MD) - 6-9 PM

DECEMBER

- Dec. 8, 2010 Transactional Tax Study Group (Whiteford Taylor, Baltimore) - 12 PM
- Dec. 9, 2010 Joint Program with Immigration Section (Coho Grill, Columbia, MD) - 6:30 PM
- Dec. 15, 2010 Tax Controversy Study Group (Rosenberg | Martin | Greenberg, Baltimore) - 9 AM
- Dec. 16, 2010 Tax-Exempt Study Group (Whiteford Taylor, Baltimore) - 8:30 AM
- Dec. 16, 2010 Estate and Gift Tax Study Group (Bank of America, Baltimore) - 12:30 PM
- Dec. 21, 2010 State Tax Study Group (Ober | Kaler, Baltimore) - 8:30 AM

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JANUARY

- Jan. 11, 2011 Employee Benefits Study Group (Whiteford Taylor, Baltimore) - 12 PM
Jan. 12, 2011 Tax Controversy Study Group (Rosenberg | Martin | Greenberg, Baltimore) - 9 AM
Jan. 12, 2011 Transactional Tax Study Group (Whiteford Taylor, Baltimore) - 12 PM
Jan. 12, 2011 Tax Council Meeting - 6 PM
Jan. 18, 2011 State Tax Study Group (Ober | Kaler, Baltimore) - 8:30 AM
Jan. 20, 2011 Montgomery / PG County Tax Study Group (TBD) - 8 AM
Jan. 20, 2011 Estate and Gift Tax Study Group (Bank of America, Baltimore) - 12:30 PM

FEBRUARY

- Feb. 9, 2011 Transactional Tax Study Group (Whiteford Taylor, Baltimore) - 12 PM
Feb. 9, 2011 Tax Council Meeting - 6 PM
Feb. 15, 2011 State Tax Study Group (Ober | Kaler, Baltimore) - 8:30 AM
Feb. 16, 2011 Tax Controversy Study Group (Rosenberg | Martin | Greenberg, Baltimore) - 9 AM
Feb. 17, 2011 Montgomery / PG County Tax Study Group (Law Office of Mary Beth Beattie, Rockville) - 8 AM
Feb. 17, 2011 Tax-Exempt Study Group (Whiteford Taylor, Baltimore) - 8:30 AM
Feb. 24, 2011 Estate and Gift Tax Study Group (Bank of America, Baltimore) - 12:30 PM

MARCH

- March 8, 2011 Employee Benefits Study Group (Whiteford Taylor, Baltimore) - 12 PM
March 9, 2011 Transactional Tax Study Group (Whiteford Taylor, Baltimore) - 12 PM
March 10, 2011 Tax Symposium (tentative date)
March 15, 2011 State Tax Study Group (Ober | Kaler, Baltimore) - 8:30 AM
March 16, 2011 Tax Controversy Study Group (Rosenberg | Martin | Greenberg, Baltimore) - 9 AM
March 17, 2011 Montgomery / PG County Tax Study Group (Shulman, Rogers, Potomac) - 8 AM
March 24, 2011 Estate and Gift Tax Study Group (Bank of America, Baltimore) - 12:30 PM

APRIL

- April 6, 2011 Tax Council Meeting - 6 PM
April 13, 2011 Tax-Exempt Study Group (Md Assn of Nonprofits, Baltimore) - 8:30 AM
April 13, 2011 Transactional Tax Study Group (Whiteford Taylor, Baltimore) - 12 PM
April 21, 2011 Montgomery / PG County Tax Study Group (Stein Sperling, Rockville) - 8 AM
April 21, 2011 State Tax Study Group (Ober | Kaler, Baltimore) - 8:30 AM
April 21, 2011 Estate and Gift Tax Study Group (Bank of America, Baltimore) - 12:30 PM
April 27, 2011 Tax Controversy Study Group (Rosenberg | Martin | Greenberg, LLP, Baltimore) - 9 AM

MAY

- May 10, 2011 Employee Benefits Study Group (Whiteford Taylor, Baltimore) - 12 PM
May 11, 2011 Transactional Tax Study Group (Whiteford Taylor, Baltimore) - 12 PM
May 17, 2011 State Tax Study Group (Ober | Kaler, Baltimore) - 8:30 AM
May 18, 2011 Tax Controversy Study Group (Rosenberg | Martin | Greenberg, LLP, Baltimore) - 9 AM
May 19, 2011 Montgomery / PG County Tax Study Group (Grossberg Co. LLP) - 8 AM
May 19, 2011 Estate and Gift Tax Study Group (Bank of America, Baltimore) - 12:30 PM
May 19, 2011 Annual Irving Shulbank Memorial Dinner and Program (tentative date)

JUNE

- June 8, 2011 Transactional Tax Study Group (Whiteford Taylor, Baltimore) - 12 PM
June 8-11 MSBA Annual Meeting, Ocean City
June 16, 2011 Tax-Exempt Study Group (Whiteford Taylor, Baltimore) - 8:30 AM