

## SPEAKER'S CORNER

### UPCOMING EVENTS

#### NOVEMBER

**November 8, 2002**

**Steven L. Cantor International Tax Symposium on "International Tax Policy Towards Developing Countries"**

Location: Faculty Conference Center, George Washington University, Washington, DC

Speaker: **David Rosenbloom**

At this symposium, Mr. Rosenbloom will serve as a commentator during the panel discussion on the administration and tax treaty issues of the U.S. tax treatment of foreign source income earned in developing countries.

**November 12, 2002**

**The Civil Rights Organization "Greenling Institute"**

Location: San Francisco, CA

Speaker: **Trevor Potter**

Mr. Potter will speak about the new campaign finance law and litigation.

**November 13-15, 2002**

**30<sup>th</sup> Annual Tax Seminar on Private Foundations**

Location: La Costa Resort and Spa, Carlsbad, CA

Speaker: **Thomas Troyer**

Mr. Troyer will speak on fiscal agents and other intermediary grantees and how to avoid conduit traps in foundation grantmaking. He will also give an overview of what private foundations can and can't do in the public policy process.

**November 14, 2002**

**American Council of Young Political Leaders Meeting**

Location: Caplin & Drysdale, Washington, DC

Speaker: **Trevor Potter**

Mr. Potter will speak to the Chinese delegation regarding campaign finance.

**November 15, 2002**

**Piper Fund Dinner**

Location: Washington, DC

Speaker: **Trevor Potter**

Mr. Potter will give a speech to an assembly of nonprofit organizations on campaign finance reform.

**November 18, 2002**

**Women in Government Relations**

Location: Washington, DC

Speaker: **Trevor Potter**

Mr. Potter will participate in a panel discussion on the new campaign finance law.

**For more information, see:**

<http://www.wgr.org/events.cfm>

**November 21-22, 2002**

**ALI-ABA Tax Exempt Charitable Organizations**

Location: Madison Hotel, Washington, DC

Planning Chairs: **Robert Boisture, Marcus Owens**

Speakers: **Lloyd Mayer, Douglas Varley**

On November 22<sup>nd</sup>, Mr. Mayer will be on a panel discussing the current tax issues for religious organizations. Mr. Varley will discuss practical approaches towards public policy for private foundations and public charities.

**For more information, see:**

<http://www.ali-aba.org/aliaba/crslstf.htm>

#### DECEMBER

**December 2-3, 2002**

**Distressed Investing 2002**

Location: The Plaza Hotel, New York, NY

Speaker: **Elihu Inselbuch**

Mr. Inselbuch will participate in a panel that will give an update on asbestos bankruptcies.

**For more information, see:**

<http://www.renaissanceamerican.com>

**December 12-13, 2002**

**15<sup>th</sup> Annual Institute on Current Issues in International Taxation**

Location: JW Marriott Hotel, Washington, D.C.

Speakers: **David Rosenbloom, Patricia Lewis**

On December 12<sup>th</sup>, Mr. Rosenbloom will chair a panel discussion on the practical issues in the mutual agreement procedure. On December 13<sup>th</sup>, Ms. Lewis will co-chair a panel consisting of members from the Internal Revenue Service. The panel will answer technical, procedural, and administrative policy questions from the program's attendees.

**For more information, see:**

<http://www.law.gwu.edu/ciit15>

## NOTES AND NOTABLES

**October 31, 2002**

**National Committee On United States-China Relations**

**Trevor Potter** discussed campaign finance issues for a delegation of election specialists from the People's Republic of China, Taiwan, and Hong Kong SAR. The purpose of the project was to enable the participants to learn more about elections in America as well as give them a chance to interact among themselves about the status of and challenges to local elections in their own communities. The project was sponsored by the National Committee on United States-China Relations and was held at Caplin & Drysdale.

**October 28, 2002**

**Legal Times 100**

**Caplin & Drysdale** was listed as the 31<sup>st</sup> largest home-grown law firm and the 90<sup>th</sup> largest law firm overall in the D.C. Metro area.

**October 2002**

**American Law Institute**

**Thomas Troyer** continues to participate in an American Institute Law Project designed to develop a new model law for nonprofit organizations. The project began with a meeting last June and will probably continue for the next two or three years.

## RECENT PUBLICATIONS

**November/December 2002**

**"The Tax Court Decides the Opening Skirmish in Intermediate Sanctions Litigation"**

**Taxation of Exempts**

By: **Lloyd Mayer**

**November 2002**

**"Tax Accounting Monthly Column"**

**Corporate Business Taxation Monthly**

By: **James Salles**

The column discusses the new regulations and revenue procedures concerning changes of taxable years.

## HEAD OF THE CLASS

**November/December 2002**

**NYU Institute at the IRS**

Faculty: **Beth Shapiro Kaufman**

Ms. Kaufman will teach an eight week course on income taxation of trusts and estates to IRS employees in the National Office and other government tax attorneys.

**For more information about the course, see:**

<http://www.law.nyu.edu/nyuirs/>

## IN THE NEWS

**November 3, 2002**

**“Defending A United Detroit on Asbestos”**

***The New York Times***

**Elihu Inselbuch** comments on his opposition to the automakers’ attempts to hold a special pretrial hearing to evaluate the scientific basis of asbestos claims filed against them in different state bankruptcy courts in order to free them from liability when they have to litigate in these courts.

**October 31, 2002**

**“Political Candidates Use – and Misuse – New Technology”**

***The Wall Street Journal***

**Trevor Potter** comments on how audio dialing is a serious problem during campaigning due to its unaccountability.

**October 28, 2002**

**“Back to the Old Economy”**

***Legal Times***

**Caplin & Drysdale’s** growth to over 50 attorneys is mentioned in the article.

**October 24, 2002**

**“Pelosi’s PAC Stirs Questions”**

***Roll Call***

In the article, **Trevor Potter** comments on the legality of twin leadership PACs that have enabled a political candidate to double up on hard-dollar contributions.

**October 21, 2002**

**“Attacks Escalate in Depositions”**

***Roll Call***

**Trevor Potter** defends Senator John McCain over his recent testimony where he cited examples of past incidents that involved a possible link between campaign contributions and legislative corruption. The testimony was related to the ongoing litigation testing the constitutionality of the Bipartisan Campaign Reform Act.

**October 21, 2002**

**“McConnell Answers McCain on Tobacco Bill As Testimony Over BCRA Case Gets Personal”**

***Money & Politics Report***

**Trevor Potter** defends Senator John McCain’s recent testimony during the Bipartisan Campaign Reform Act litigation process. In his testimony, the senator had to cite examples of real or apparent corruption in order to justify the need for the new law.

**October 19, 2002**

**“Federal Election Agency Questions Ortiz Fund Use”**

***Caller.com***

**Trevor Potter** comments on how a political candidate’s campaign finance report needs to be adequately itemized and in compliance with the FEC in order to receive reimbursements on campaign funds without the threat of being audited.

**October 16, 2002**

**“ImClone’s Waksal Pleads Guilty to 6 Charges”**

***Washington Post***

**Preston Burton** comments on the guilty plea of Samuel Waksal, co-founder and former chief executive of ImClone Systems, Inc., who was charged with criminal securities fraud, obstruction of justice, perjury, and bank fraud in an insider-trading case.

**October 14, 2002**

**“Depositions Spark Dispute”**

***Roll Call***

**Trevor Potter** is quoted in the article over the conflict among a few senators in allowing their depositions publicized in its entirety during the campaign finance reform case.

*For more information, please contact the Marketing Department at (202) 862-5000 or e-mail [bcg@capdale.com](mailto:bcg@capdale.com).*

## IN THE NEWS

**October 14, 2002**

### **“Idea of Greater Corporate Disclosure Sparks Controversy, Concerns”**

#### **Tax Notes**

In the article, **David Rosenbloom** comments on how privacy considerations operate less strongly for entities such as corporations than for individuals. **Christopher Rizek** expresses how additional disclosure is not warranted and supports the more limited approach. He also agrees that Schedule M could be more transparent and that the ‘tax footnote’ in corporate financial statements need more attention from the SEC and the public.

*(This article also appeared in the October 11<sup>th</sup> edition of Tax Notes Today.)*

**October 5, 2002**

### **“A Legal Champion For Campaign Reform”**

#### **National Journal**

The article profiles **Trevor Potter** and the launch of the Campaign and Media Legal Center. **Kirk Jowers** is also mentioned in the article.

**October 2002**

### **“Court Strikes Down Portions of Section 527 Disclosure Law”**

#### **The Exempt Organization Tax Review**

In the article, **Trevor Potter** explains that although parts of the law were struck down as unconstitutional, critical components of the law were upheld. Specifically, Mr. Potter was pleased that the Alabama judge agreed that the disclosure requirement could constitutionally be applied to 527 organizations whether they are engaged in express advocacy of certain candidates or only in “issue advocacy” in federal campaigns.

*(This article also appeared in the September 11<sup>th</sup> issue of Tax Notes Today, the September 9<sup>th</sup> issue of Tax Notes, and the September 3<sup>rd</sup> issue of the Daily Tax Report.)*

**October 2002**

### **“Costly Speech”**

#### **The Exempt Organization Tax Review**

**Trevor Potter** discusses restrictions on corporate contributions in the article.