

Dear Fellow Tax Section Members:

As we near the end of this 2019-2020 State Bar year we do so in a sudden era of unprecedented uncertainty due to the business, legal, personal, and tax effects of the global public health crisis. New legislation, regulations, and administrative updates on tax filing, litigation, economic stimulus actions, assistance for businesses, and procedures are coming out every day. Our annual meeting of the Tax Section is going “virtual.” It’s a brave new world.



### Welcome to Our Incoming Editor

It is with much wistfulness that we send a fond farewell and a big THANK YOU to **Michelle Humphrey**, our long-time editor of the *Texas Tax Lawyer*, who has generously offered continued commitment and hard work to deliver an outstanding *Texas Tax Lawyer*. Michelle has joined her husband in their growing litigation practice at Humphrey Law PLLC. Her practice has expanded into a variety of litigation projects – not just tax law – so **Aaron Borden** has graciously agreed to take over as editor for 2020-2021 season.

### Tax Section Annual Meeting GOES VIRTUAL!!! Registration Open!

The Tax Section Annual Meeting, which was originally scheduled to be held during the State Bar Annual Meeting in Dallas on **Friday, June 26, 2020**, is going virtual! The State Bar Annual Meeting has been cancelled, but a virtual option is in progress. The Tax Section Annual Meeting program includes a presentation by the Commissioner of Internal Revenue **Charles P. Rettig**; the interview of nationally-acclaimed Texas Tax Legend **Emily A. Parker** of Thompson & Knight LLP in Dallas by our favorite interviewer, **William D. Elliott**; and a panel collaboration with the Immigration and Naturalization Law Section on Pre-Immigration Tax Planning by **John Strohmeier** of the Tax Section and **Matthew Myers** of the Immigration and Naturalization Section. You must register for the Tax Section meeting to receive the link and must attend the entire program to get CLE credit.

All Tax Section members are also invited to join us for the Annual Member Meeting and awards ceremony, which will be online on **Friday, June 26, 2020, at 8:00 a.m.** During the meeting we will recognize our scholarship recipients and our award recipients for 2019-2020. Registration for the meeting and CLE is available online at [https://us02web.zoom.us/webinar/register/WN\\_ooxYtMp8SkSnC\\_f3kyUmca](https://us02web.zoom.us/webinar/register/WN_ooxYtMp8SkSnC_f3kyUmca).

### Congratulations to Outstanding Texas Tax Lawyer David G. Glickman!

The Texas Tax Section has selected **David G. Glickman**, Senior Counsel at the Dallas office of Baker & McKenzie LLP, as the 2020 Outstanding Texas Tax Lawyer. David Glickman is well-versed in matters relating to tax planning—especially with respect to domestic and foreign mergers and acquisitions — and tax controversy. He has lectured in various tax institutes and meetings throughout the US, and has taught tax courses in a number of universities. Mr. Glickman has also written key articles for different taxation journals. He served as Deputy Assistant Secretary of Treasury (Tax Policy) in the US Department of the Treasury, and is a recipient of its Exceptional Service Award. He was interviewed in 2010 as a Texas Tax Legend. His interview is available online at:

- <http://www.texasbar.org/DrawLegalLegendVideos.aspx?VideoID=15> (Part 1)
- <http://www.texasbar.org/DrawLegalLegendVideos.aspx?VideoID=14> (Part 2)

### **Congratulations Scholarship Recipients!**

The Tax Section received several scholarship applications and selected four recipients for the Law Students Pursuing Tax Scholarship. This year's winners will be honored at the virtual tax section meeting. Congratulations to:

- Jasmine DiLucci – SMU Dedman School of Law
- Charles Kelly – South Texas College of Law
- Sarah Husbands – University of Houston Law Center
- Ryan Ault – University of North Texas Dallas College of Law

### **Election of Officers and Electronic Voting on Incoming Council Members**

At the last council meeting held on April 3, 2020, by Zoom, we amended our bylaws to allow for an electronic or voice vote of Section members in a telephonic or virtual meeting, or by electronic mail or similar means. The nominating committee nominated the following officers:

**Chair:** Lora G. Davis (Dallas)  
**Chair-Elect:** Daniel G. Baucum (Dallas)  
**Secretary:** Henry Talavera (Dallas)  
**Treasurer:** Robert C. Morris (Houston)

The election of officers was made by the council at the April 3, 2020 meeting.

Election of council members is done at the Annual Meeting, after review by the council of the recommendations from the nominating committee. As set forth in the bylaws, copied in part below, the nominations period has closed. Because the in-person annual meeting has been cancelled and the State Bar is recommending prerecording of the sessions to be broadcast at our virtual meetings, please be on the lookout for an e-mail asking you to vote on the council members. The council members selected by the nominating committee for a three-year term from 2020-2023 are:

Lee Meyercord (Dallas)  
 Carol Warley (Houston)  
 Michael A. Villa, Jr. (Dallas)

We will need a vote of Tax Section members to confirm these nominations, so please contact Christi Mondrik [cmondrik@mondriklaw.com](mailto:cmondrik@mondriklaw.com) to cast your vote before the virtual annual meeting. **Votes will be collected through 2:00 p.m. on Thursday, June 25, 2020.** In addition to the Tax Section bylaws change referenced below, the State Bar of Texas has also provided emergency procedures to allow voting by e-mail. Our voting will also include approval of last year's annual meeting minutes. Tax Section members registering to attend the virtual annual meeting will receive a separate e-mail with the minutes from last year's annual meeting for approval.

**Section 4.3 Elections.** At the annual meeting of the Section, the members of the Section present in person shall by plurality vote (which may be determined at the discretion of the Chair to be a voice vote, visible vote, or written ballot) elect the members of the Elected Council to succeed those whose terms will expire at the close of that annual meeting. If the Section is unable to hold an in-person annual meeting the Chair may, at the Chair's discretion, conduct an electronic or voice vote of Section members in a telephonic or virtual meeting, or by electronic mail or other similar means.

**Section 4.1 Nominations.** Any member of the Section may submit nominations for the offices of Chair-Elect, Secretary, Treasurer and the three Elected Council members for the succeeding year. Nominations may be submitted to any member of the Nominating Committee or to any Officer. The Nominating Committee shall confirm whether any person whose name is submitted as a candidate on or before March 1st of the year following the annual meeting wishes to be considered for election as an Officer or Elected Council member and is a qualified candidate (within the meaning of Section 4.4.2). The Nominating Committee may also require that nominees complete a candidate questionnaire (which shall be in such form as determined from time to time by the Nominating Committee). From the qualified candidates who are nominated and, if required, submit timely completed candidate questionnaires, and any additional qualified candidates deemed appropriate by the members of the Nominating Committee, the Nominating Committee shall make nominations for the offices of Chair-Elect, Secretary and Treasurer and the three Elected Council members to succeed those whose term will expire at the close of the Section's fiscal year. The Nominating Committee shall prepare a written report of recommended nominations for Officers and the three Elected Council members. The written report shall also identify all other qualified candidates for such positions who were nominated, submitted timely candidate questionnaires if required, and wish to stand for election. The Nominating Committee's written report shall be delivered to the Council by electronic mail, U.S. mail, or overnight delivery service, or a combination of the above, at least ten days before a regular or special meeting of the Council that precedes by at least 30 days the Section's annual meeting for the year. The Council, at that meeting, shall elect the Chair-Elect, Secretary, and Treasurer to succeed those whose terms will expire at the close of the Section's fiscal year. The Nominating Committee's written report also shall be delivered to the Section members by electronic mail, U.S. mail, overnight delivery service, or posting on the Section's website (or combination thereof) at least 20 days before the Section's annual meeting. No other nominations for the office of Officers or the Elected Council members can be made except through this process.

### **Pro Bono Committee**

The Pro Bono Committee has been hopping with numerous training events, calendar call appearances, and representation at settlement days under the guidance of **Rachael Rubenstein** and **Bob Probasco**. The committee has set up a SignUpGenius page for volunteers.

The Tax Section Pro Bono Committee completed the VITA Adopt-a-Base program before closures began with volunteers devoted to training at Fort Bliss, Fort Hood, Fort Sam Houston, Lackland AFB, and Goodfellow AFB. Tax Section volunteers also assisted taxpayers

at Tax Court calendar calls and settlement days, as well as at various events in Houston, Dallas, and San Antonio. **Bob Probasco** attended a State Bar pro bono workgroup meeting in Austin on November 6, 2019, at which the group provided very positive feedback on an overview of the Tax Section pro bono programs.

### **Property Tax Committee Presentation at Texas State Bar Virtual Annual Meeting**

The Tax Section will contribute a property tax panel to the virtual annual meeting of the State Bar of Texas, for which planning is in progress. The program will be held on **Thursday, June 25, 2020**. The Tax Section panel is:

### **Property Tax: Protesting Values During a Public Health Crisis**

#### **PRESENTERS**

##### **Daniel R. Smith**

Popp Hutcheson, PLLC

Austin, TX

Represents Property Owners

##### **Sandy Griffin**

Perdue Brandon Fielder Collins & Mott, LLP

Austin, TX

Represents Appraisal Districts

Please watch your email for updates on registration information and list of all of the CLE programming that will be available.

As you may know, the Texas State Bar Property Tax Committee Meeting & Legal Seminar was originally scheduled to be held on Friday, March 27, 2020, at the Thompson Conference Center at the University of Texas at Austin, and was cancelled as a result of the growing public health concerns. The program was planned to include a case law update, an overview of delinquent tax matters, chief appraisers' panel, ethics, and sessions on exhaustion of administrative remedies and presenting expert appraisers. The spring has been a very busy time for the Property Tax Committee with significant changes to procedures for challenging appraisals and managing other controversies.

### **First Wednesday Tax Update**

The Tax Section continues its wildly popular free webcast series, "First Wednesday Tax Update." The webcasts are offered the first Wednesday of each month, focus on recent developments in federal income taxation, and are presented by **Professor Bruce McGovern**, Professor of Law and Director, Tax Clinic, South Texas College of Law Houston (and may occasionally include other guest speakers). We hope you will make plans to watch the webcast each month, but if you miss it, check the Tax Section's 24/7 online library after a few weeks.

## **Committee on Governmental Submissions**

**Sam Megally** has continued leading very effective, efficient monthly calls of the Committee on Governmental Submissions (COGS). The Tax Section has been busy issuing comments to the Internal Revenue Service and testifying on proposed regulations in Washington D.C. before Treasury transitioned to virtual telephonic and online testimony as a result of the public health crisis.

On March 9, 2020, Tax Section Treasurer, **Henry Talavera**, traveled to Washington D.C. to represent the Texas Tax Section by testifying in a public I.R.S. hearing regarding deductions for performance-based executive compensation. Mr. Talavera testified in support of comments the Texas Tax Section had issued pertaining to the proposed rulemaking in Certain Employee Remuneration in Excess of \$1,000,000 Under Internal Revenue Code Section 162(m), 84 Federal Register 70356, published in 84 Fed. Reg. 70356–70391 (December 20, 2019), adding certain proposed regulations (the “Proposed Regulations”) under section 162(m) of the Internal Revenue Code of 1986, as amended (the “Code”). He was the only presenter.

The panel bombarded Mr. Talavera with questions. He was questioned by Stephen Tackney and Ilya Enkishev. Mr. Talavera was also interviewed by Law360 following his presentation and a writeup of his testimony was included in Tax Notes. Mr. Talavera noted that he thinks our comments and discussion made a difference, and he is glad to be a part of the Texas Tax Section Employee Benefits Committee and involved in the COGS process in addition to the work he is doing as Treasurer.

You too can make a difference. The monthly COGS conference calls are scheduled for the third Friday of each month at 11:00 a.m. The calls are very brief and efficient. It is very important for at least one representative of each substantive committee to dial in to the monthly COGS call, even if there have been no specific projects identified by the committee. It is critical for us to be able to collaborate with other committees to ensure various stakeholders’ interests are addressed. Even if you are not representing a committee, if you are interested in participating in COGS projects, please join the calls and volunteer to help. The details are included on the Tax Section calendar and in the monthly updates that each committee distributes to its members.

## **Law School Outreach**

The Tax Section’s Law School Outreach successfully visited nine of the ten law schools in Texas before most universities transitioned to e-learning for the remainder of the academic year. The Tax Section has provided panel presentations to law students at Texas Tech University School of Law, Texas A&M University School of Law, UNT Dallas College of Law, SMU Dedman School of Law, University of Houston Law Center, Baylor Law School, Thurgood Marshall School of Law at Texas Southern, and St. Mary’s University School of Law. Many thanks to **Audrey Morris** and **Abbey Garber** for their continued hard work and dedication to this program.

## **2020-2021 Sponsorships are Available Now!**

We are very grateful to the many sponsors of the Tax Section and our events and rely on those sponsorships to continue to provide high quality CLE and resources to our members. If your organization would like to become a sponsor, please contact Jim Roberts, Sponsorship

Chair, at [jvroberts@gpm-law.com](mailto:jvroberts@gpm-law.com). The 2020-2021 sponsorship form is available now. A copy is included in this issue of the Texas Tax Lawyer.

### Special Thanks

As I prepare to hand over the reins of the Tax Section to the new Chair, **Lora Davis**, I recognize and give special thanks to the many amazing tax lawyers who make the Tax Section so wonderful. Thank you to **Catherine Scheid**, immediate past chair, for her gracious support. Thank you to **Stephanie Schroepfer**, **Rob Morris**, **Gwen Fulcher**, and **Norton Rose Fulbright** in Houston and **Henry Talavera**, **Kayla LaRue**, and **Polsinelli** in Dallas for graciously hosting the Tax Section meetings this year. We greatly appreciate your hospitality! Thank you so much for the support and wisdom of **Elizabeth Copeland**, **Alyson Outenreath**, **Charolette Noel**, **Tina Green**, **Bill Elliott**, **Abbey Garber**, **Audrey Morris**, the officers, **Lora Davis**, **Dan Baucum**, and **Henry Talavera**, and the council members, Committee Chairs and Vice Chairs, project leaders, and everyone else involved with the Tax Section who tirelessly give their time, energy and resources to the various Tax Section activities. I look forward to recognizing many of the Tax Section's outstanding leaders at the virtual Tax Section Annual Meeting. I also extend a big thank you to **Anne Schwartz**, the Tax Section Administrator, and **Lyndsay Smith** and **Tracy Nuckols**, from the Big Bar for their endless support this year.

### Join a Committee

We have an active set of committees, both substantive and procedural. Our substantive committees include: Corporate Tax, Employee Benefits, Energy and Natural Resources, Estate and Gift Tax, General Tax Issues, International Tax, Partnership and Real Estate, Property Tax, Solo and Small Firm, State and Local Tax, Tax Controversy, Tax- Exempt Finance, and Tax- Exempt Organizations. In addition, our facilitator committees include: the Committee on Governmental Submissions, Annual Meeting Planning Committee, Continuing Legal Education Committee, Newsletter Committee, and Tax Law in a Day Committee.

Any members interested in joining a committee can do so by visiting our website at [www.texastaxsection.org](http://www.texastaxsection.org). Tax Lawyers are a lot of fun!

### Contact Information

Please feel free to contact me or our Tax Section Administrator, Anne Schwartz, if you have any questions or would like additional information about any of these items or the Tax Section in general:

Christi Mondrik  
Mondrik & Associates  
11044 Research Blvd Ste B-400  
Austin, Texas 78759  
(512) 542-9300  
[cmondrik@mondriklaw.com](mailto:cmondrik@mondriklaw.com)

Anne Schwartz  
Tax Section Administrator  
[annehschwartz@gmail.com](mailto:annehschwartz@gmail.com)  
Houston, Texas