

STATEMENT OF DIRECTION

To: The 2017-2018 Council Members, Committee Chairs, and Vice Chairs of the State Bar of Texas Tax Section

From: The 2017-2018 Officers of the State Bar of Texas Tax Section

Date: August 4, 2017

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Set forth below is an overview of our goals, and plans for the future.

OUR ASSETS

The assets of the Section are its members. Its members are vested with:

- Knowledge
- Experience
- Relationships
- Limited time

OUR GOALS

The Council should effectively use Section members to carry out the Section goals of:

- *Education* – The Section will provide world-class education to its members through accessible and relevant CLE.
- *Better Laws* – The Section will seek to improve the substance and administration of state and federal tax laws.
- *Pro Bono* – The Section will deliver the knowledge and experience of its members to those people who cannot afford the services of tax lawyers.
- *Enhanced Profile* – The Section will enhance the profile of its members within the tax community, including Treasury, the Internal Revenue Service, the Comptroller, and practitioners. The enhanced profile will benefit Section members by furthering the national respect for, and credibility of, Texas tax lawyers.
- *Future Leaders* – The Section will develop future leaders of the Tax Section through its Leadership Academy.
- *Outreach* – The Section will engage in our student scholarship program and regularly contact students through presentations at law schools and through other

communications to promote the practice of tax law. Section contacts should also include targeted communications to rural and small firm practitioners.

- *Having Fun* – The practice of law is difficult enough. This stuff we do with the Section should be fun.

BACKGROUND INFORMATION

Committee Analysis

We have two types of Committees:

Facilitator Committees: The Facilitator Committees set forth below help with coordinating projects and resources, removing barriers, monitoring tasks, soliciting participation, studying needs, and communicating with members.

- Continuing Legal Education (CLE)
- Government Submissions (COGS)
- Pro Bono
- Solo Practitioner and Small Firm
- Communications (*Texas Tax Lawyer*, Website, and Tax App)
- Leadership Academy
- Annual Meeting

Substantive Committees: The Substantive Committees set forth below have responsibility for particular areas of taxation.

- Corporate Tax
- Employee Benefits
- Energy and Natural Resources
- Estate and Gift Tax
- General Tax
- International Tax
- Partnership and Real Estate Tax
- Property Tax
- State and Local Tax

- Tax Controversy
- Tax-Exempt Finance
- Tax-Exempt Organizations

Task Force

In addition to Committees, the Section has a Law School Liaison Tax Force. This Task Force has the responsibility for providing outreach to law schools as an effective membership development program and for administering the Section's scholarship program. Council Members Abbey Garber and Bruce McGovern lead this Task Force.

Annual Meeting

The Annual Meeting Committee has the responsibility for planning and organizing all aspects of the annual meeting of the Section, including the CLE program and the Legends lunch. This Task Force is responsible for coordinating with the State Bar. The State Bar contact is Tracy Nuckols at 800-204-2222 ext. 1710 or tracy.nuckols@texasbar.com. John Strohmeyer will chair the Annual Meeting Committee.

COGS

The most important way in which the Section seeks to improve the substance and administration of state and federal tax laws is through the COGS process. The COGS process is also the most effective way in which the Section can work towards the goals of enhancing the profile of its members within the tax community and furthering the national reputation of the Texas tax bar. In order to do this, every COGS project must be of the highest quality. We strongly encourage leaders of each COGS project to present their positions and recommendations in testimony before the applicable agencies in the appropriate forums.

Appointed Council members Henry Talavera, Jeffry Blair, Ira Lipstet and Jason Freeman are responsible for COGS.

CLE

The Section provides world-class education to its members through accessible and relevant CLE, including in-person CLE programs, and the 24/7 library of free Webcast programs. Appointed Council members Dan Baucum, Michael Threet, Lora Davis and Amanda Traphagan are the responsible for CLE.

The Section sponsors and conducts in-person CLE programs, including the annual Property Tax program, the annual International Tax programs, and State and Local Tax committee events. In addition, the Section co-sponsors various in-person CLE programs, including the Advanced Tax Law Program conducted by Texas Bar CLE. Last year we added a basics course (Tax Law in a Day), which we intend to continue this year. The Section takes advantage of other co-sponsorship opportunities presented to it, such as the Texas Society of CPAs Free CPE Day.

The Section has implemented a 24/7 library of free CLE Webcast programs (audio and video) accessible at any time to Section members through the Section's website. Each Webcast is

approximately one-hour long. These Webcasts include “Basic Practice Skills” of the type that are expected to remain relevant for several years and “Advanced Practice Webcasts” covering a hot and/or advanced matter in a substantive area. Presentations from the Dallas and Houston Bar Associations are also added to the 24/7 free CLE library. In addition, in-person CLE programs are added to the 24/7 free CLE library as permitted. In all cases, the topics for Webcasts must be approved by the Chair of the CLE Committee. Except in certain circumstances where approved by the Chair of the CLE Committee, the Section intends for Webcasts to have a shelf life of no more than two years.

Pro Bono

The Section will continue its Pro Bono efforts. These include building upon and expanding the Section’s program to assist pro se taxpayers during Tax Court calendar calls in Dallas, Houston, Lubbock, El Paso, and San Antonio, as well as providing support to appropriate charitable and governmental programs such as Texas C-Bar and VITA. Elizabeth Copeland and Juan Vasquez are the appointed Council Members responsible for Pro Bono.

Communications

The Section will continue to improve its communications with members and to market the Section’s CLE programs. Stephanie Schroepfer, Chair of the Section, will send an e-mail to the Section members at least once a month informing the members of upcoming CLE programs, the Section’s 24/7 library of free CLE Webcast programs, COGS projects, Pro Bono initiatives, and other programs and activities of the Section. The messages will invite participation and suggestions and will generally promote the activities of the Section.

The Section publishes three issues of *The Texas Tax Lawyer* each year, which are distributed to members and other recipients electronically and, upon request, in hardcopy. Each Committee is expected to produce at least two submissions for *The Texas Tax Lawyer*, which may include substantive outlines from Committee Webcasts, COGS submissions, articles, or annotated forms. Robert Morris is the appointed Council Member responsible for the *Texas Tax Lawyer*.

Another means of communicating with the Section includes the Section’s website. As previously approved by the Council, the Section is undertaking efforts this year to implement a new website. Each officer, Council Member, and Committee chair is responsible for keeping the website current for programs, events, and materials under such person’s responsibility by sending updates to the Tax Section Administrator, Kelly Rorschach at k-inkblot@icloud.com.

Leadership Academy

This Committee has the responsibility for developing and implementing the Leadership Academy. Rob Morris, Chair of the Leadership Academy Committee and an appointed Council Member is the Leadership Academy Program Director.

SUBSTANTIVE COMMITTEE TASKS

Each Substantive Committee will implement the goals of the Section by accomplishing each of the following tasks this fiscal year:

- Identify and execute at least one COGS comment project and, if appropriate, present it in testimony before the applicable agency.
- Produce the content for, and acquire the speakers to present, one or more Basic Skills Webcast or Advanced Practice Webcast from the Committee's substantive area. All Webcast topics and titles must be approved in advance by the CLE Chair.
- Review the Webcasts in the Section's 24/7 free CLE library from the Committee's substantive area, identify those Webcasts that are no longer relevant or otherwise need to be removed or replaced, and suggest replacement or additional Webcasts, as appropriate. Unless otherwise approved by the CLE Chair, the Section intends for Webcasts to have a shelf life of no more than two years.
- Produce at least two submissions (in total) for *The Texas Tax Lawyer*, which will be issued in October 2017, February 2018, and June 2018. Submissions may be in the form of substantive outlines from Committee Webcasts, COGS submissions, articles, or annotated forms.
- Review and update your committee's page on the Tax Section website and provide any updates to the Tax Section Administrator, Kelly Rorschach at k-inkblot@icloud.com.
- Maintain a list of Committee Members and communicate regularly with them (at least once a month) through the Committee's Outlook mailing lists regarding the following:
 - New webcasts in the Section's 24/7 free CLE library relevant to the Committee
 - Solicitation of Webcast speakers
 - Upcoming in-person CLEs relevant to the Committee
 - Solicitation of COGS ideas and volunteers
 - Distribution of recently completed COGS projects
 - Requests for *Texas Tax Lawyer* submissions
 - Important updates or other items of interest
- Recruit at least five new Committee Members.