

# Chair's Report

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My term as Chair began with a roaring start at the Tax Section's July 4th Organizational Meeting at Amelia Island Plantation with over 350 attendees at the Chair's Welcome Reception Dinner. The record attendance at Amelia is another example of the continued overwhelming support and enthusiasm I have received from the membership in their desire to assist me in achieving my goals and aspirations for the upcoming fiscal year. I am certain the members who attended the Organization Meeting not only participated in CLE programs and workshops which added a tremendous amount of value to their practices, but also in a bonding social experience among family and friends. The social interaction and collegiality among the members of the Tax Section fosters a family-like atmosphere which makes attendance at our meetings a memorable experience. I was especially excited about the first-time attendance of so many young tax lawyers and the experienced tax practitioners who have rekindled their involvement in the Tax Section.

The key factor in why the Tax Section is such a successful and well-respected and recognized Section of the Florida Bar is the continued active involvement and participation of its Past-Chairs in Section activities and programming. Past Chairs, Joel Bronstein (1996-1997), Jason Warner (1992-1993) and Marvin Gutter (2000-2001) were discussion leaders for a Breakfast Workshop on "What Young Tax Lawyers Should Know About the Practice of Tax Law and How to Solve Office Problems." Their practice tips, suggestions and recommendations will aid all of the attendees in their tax practice and make them better tax lawyers. Sam Ullman (1977-1978) once again organized the "Ullman Year of Review", a three-hour program in which experienced Florida tax practitioners discussed recent changes and developments in the their area of tax law and how such recent events have impacted their practices. Past

Chairs who participated in the CLE program included Bob Panoff (1994-1995) on Civil Tax Procedure, Lauren Detzel (1997-1998) and Don Tescher (1984-1985) on Estate and Gift Tax, Larry Gragg (1991-1992) on Partnership Tax, Hank Rattaama (1983-1984) on Tax Exempt Organizations, Lou Conti (2001-2002) on Limited Liability Companies and Sam Ullman (1977-1978) on C Corporations. (Chair-Elect Bill Townsend in an attempt to groom himself for being a Past Chair also made a presentation on State Tax Law Developments.) I must also mention Past Chair Rick Josepher (2002-2003), who spent countless hours during the past year preparing me for my year as Chair. The heart and soul of the Tax Section is the continuing leadership and guidance provided by Past Chairs who take time out of their business practices to assist in Tax Section activities and programming. They are our spirit and inspiration of the Tax Section. They energize the Tax Section and serve as mentors to its younger members. This is the reason why the Tax Section is such a special Section of The Florida Bar.

The Organizational Meeting also included a workshop on RE-RULPA in which Greg Marks, the Chair of the RE-RULPA Task Force, updated Section members on the status of this Tax Section led project to draft a revised Revised Uniform Limited Partnership Act ("RE-RULPA") for the State of Florida based upon the recently passed model act adopted by The National Conference of Commissioners on Uniform State Laws. One of my goals as Chair is for the Tax Section, in conjunction with the support and assistance of the Business Law and Real Property & Probate Sections of the Florida Bar, to have a RE-RULPA statute drafted for submission to the Florida legislature. In conjunction with the RE-RULPA Task Force, Guy Whitesman, the Co-Director of the Federal Tax Division of the Tax Section, has assumed the role as chair of



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the drafting committee. His charging order is to work with other members of the Tax Section to develop a prototype Family Limited Partnership Agreement based upon RE-RULPA along with memoranda and other practice tool aids to assist tax practitioners in drafting family limited partnership agreements under RE-RULPA when the revised statute is adopted.

The Organizational Meeting also included a State Tax Law Forum organized by Rex Ware and Tony Zarba, the Co-Directors of the State Tax Division. Kevin O'Donnell, Chief Tax Counsel, Florida Department of Revenue, spoke on the Amnesty Program recently instituted by the Florida Department of Revenue. Alan Johansen, Staff Director, Florida Senate Finance and Tax Committee, predicted there would not be any significant new state taxes enacted during the 2003-2004 legislative session. Jeff Kielbasa, the Deputy Executive Director, Florida Department of Revenue, talked about the great working relationship between the Florida Department of Revenue and The Florida Bar Tax Section.

The Organization Meeting also included a Workshop organized by Sam Ullman and Bill Townsend on "What All Tax Lawyers Should Know About Sarbanes/Oxley and New SEC Tax Audit Rule Representation Restrictions on Auditors". Bill's insightful slide show was the hit of the program. Thank you to Bernie McCarthy,

Gerald Wiele and Kevin Herzberg for their thorough presentations of the issues created by the new legislation and Sam Ullman and Bill Townsend for their eloquent and somewhat passionate analysis of Sarbenes/Oxley from a tax lawyer's perspective.

All and all I believe my "Back to Basics" theme is off to a flying start. As I have always said, the best tax lawyers are those who know more about the tax law, communicate with their clients and do the "right thing". I cannot express how lucky a chair I am to have tax lawyers of such a high caliber agreeing to serve as members of the Executive Council and Board of Directors during my term. I would like to personally thank each of you in advance for your time, effort and commitment to the Tax Section. I know that the success of my administration will depend upon how successful you are in implementing my goals and aspirations. Let's keep the momentum going.

I would also like to thank the Tax Section Sponsors whose names are referenced throughout the Bulletin. Tax Section members have commented to me not only about the friendliness and professionalism of our sponsors, but also of the knowledge and high level of expertise they have for assisting members in their practices. I cannot thank Nick Lioce enough for his herculean effort in formalizing and developing a well-organized sponsorship program, and Ken Hackett, of Ken Hackett & Associates, Inc., for his efforts in connection with organizing the Tax Section's sponsors into a cohesive group. My goal of creating a mutually beneficial partnership-type relationship with the Tax Section's sponsors is in the process of being achieved to a level beyond my greatest expectations. There is still a lot of work to do and with Nick as our Sponsorship Chair and Ken as the sponsor coordinator, I know Bill Townsend will be in good hands. Please assist Nick in obtaining other quality sponsors consistent with my objective of a mutually beneficial relationship. Without the support of the sponsors, the high caliber of events and quality of food and entertainment at Tax Section meetings would not be attainable.

I very much look forward to visiting with all of the members of the Executive Council at the Tax Section's Fall Meeting at the Grand Hyatt Tampa Bay on Friday, October 24th and Saturday, October 25th. The weekend will start with an excellent CLE Program put together by the Co-Directors of the Education Division, David Pratt and Bill Lane, along with Assistant Director Hunter Brownlee. The CLE Program is titled "Family Limited Partnerships - Transfer Tax Planning During Good, Bad, Ugly and Uncertain Times", and will focus on the latest developments pertaining to family partnerships after Strangi III. A Past Chair, David Bowers (1999-2000), will lead a Breakfast Forum titled "A Long Range Planning View for the Florida Bar Tax Section". David was the discussion leader at the highly successful Tax Section Long Range Planning Retreat a few years ago. I believe this Fall Meeting will be a good time to have an open forum in which the members of the Tax Section can express to Bill Townsend (Chair-Elect) and Mitch Horowitz (Chair-Elect Designee) their views pertaining to where they believe the Section should be heading in light of continual changes in the federal and state tax and business laws and the enactment of Sarbenes/Oxley. Is the current direction of the Tax Section consistent with the goals developed at the Long Range Planning Retreat? Should it be? I can't think of a more appropriate section leader than David Bowers to lead this Breakfast Forum. Members should make every effort to attend this Breakfast Forum. Michael Poole, a member of the Board of Directors of the Federal Reserve, our keynote speaker, will address the members at the beginning of the Section Luncheon on Saturday. Christin Conley and Kevin Nelson, Co-Chairs of the Fall Meeting, will once again make sure that the Hospitality Room is up to Tax Section standards.

I am super excited about the Annual Meeting being held at the PGA Resort in Palm Beach Gardens, Florida. As a result of the efforts of Nick Lioce, the PGA Resort has made extremely favorable weekend room rates available to our membership, making attendance at the Annual

Meeting a difficult offer to refuse. The Annual Meeting will be a weekend affair starting out Thursday night April 22nd with a Board of Directors Meeting. The Education Institute on April 23rd will be on "Income and Estate Planning Through the Life Cycle of a Closely Held Business". In addition to the normal Division Meetings, Section Meeting, Luncheons, Dinner and Tax Lawyer of the Year Presentation, the CLE Workshops will focus on tax practice management and the latest technology available to assist tax lawyers in their practices. The Annual Meeting will include a sponsor sponsored golf tournament, spa packages at the new spa at the Resort, live entertainment throughout the weekend and the Hospitality Suite. Nick Lioce, the Chair of the Annual Meeting, with his Co-Chairs Barbara Shore and Marc Wisniewski, promise to make this a very special weekend.

A special thank you needs to be given to Mike Jorgensen, the Chair of the Organizational Meeting at Amelia Island. What a great job Mike and Co-Chair Ian White did with stocking the Hospitality Suite throughout the weekend. Mike, your time and effort does not go unnoticed and is greatly appreciated. The July 4th weekend would not have been the same without you. You are the type of person that makes the Tax Section a family of friends rather than just a group of tax lawyers.

It is not too late to become involved in Section activities. Please call me if you want to become more involved in the Tax Section. "My door is open, my e-mail is always up and my phone is never too busy for new blood." I look forward to visiting with the members of the Executive Council on Friday night, October 24.