

Message from the Chair-elect

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As my term as Chair-Elect rapidly approaches, my goals and aspirations as the next leader of the Florida Bar Tax Section are becoming clearer. I know that with the active participation and assistance of the membership, these goals and aspirations can be implemented and come to fruition during the 2003-2004 fiscal year. I intend to work closely with our current Chair, Rick Josepher, to have a smooth transition and insure that the programs he instituted this year, such as increasing the participation of Florida tax lawyers in Tax Certification and restructuring the Certification Program, will be completed during my administration. I believe that after the "Insurance 2003 - the New Universe" CLE seminar at the Orlando Tax Section Annual Meeting, Rick will have achieved his goal for the Tax Section of providing its members with a working knowledge of how to engage in ancillary business services opportunities to generate additional revenue sources for their practice, and how to handle the ethical issue raised as a result of providing such ancillary business services.

The theme of my administration will be a return to "Back to Basics." I believe that the best tax lawyers are the ones who have the most knowledge and technical expertise. In this regard, the primary emphasis of Tax Section workshops and CLE programs at Section meetings during my term will be to analyze current trends, developments and hot topics pertaining to substantive and procedural tax law issues and matters involved in the practice of tax law, and to encourage attendees to interact and share planning ideas, practice aids and drafting tips which can assist other members in their practice. I want attendees to believe that by attending programs sponsored by the Tax Section, they will obtain knowledge that will add value to their tax practices.

In my October, 2002 Chair-Elect's Message, the goals for my administration were described in detail. In summary, my goals are as follows: (i) educate Section members on current developments, trends and changes in the practice of tax law; (ii) focus on the ethical duties and responsibilities owed by lawyers engaging in ancillary business activities to their clients; (iii) provide CLE programs which can assist tax lawyers in their practices; (iv) continue the ever expanding partnership of the Tax Section with its sponsors with a goal of raising sufficient revenue to subsidize the attendance at our meetings of young lawyers, newly certified tax lawyers, and the Department of Revenue and IRS personnel; (v) utilize the Tax Section's website to provide value to the membership; (vi) restructure the certification process to encourage more federal and state tax lawyers to obtain a sufficient level of expertise to become Board Certified; and (vii) continue to comment on changes and developments in the federal and state tax laws. During the past few months, I have had numerous conversations with members of the Section concerning their views on the programs which I should implement during my term as Chair. Based upon those conversations and other recent events, I thought it would be appropriate to expand on and add to the aforementioned list of goals.

In response to Todd Aronovitz's "Dignity in the Law" initiative, the Tax Section should "let the word out" about the numerous programs which it provides for the betterment of the legal community and the public. For example, the Tax Section on an annual basis hosts a Moot Court Competition for law schools throughout the country, makes suggestions concerning tax policy matters and proposed legislation to the Internal Revenue Service and the Florida Department of Revenue, grants scholarships to law students in Florida LLM programs and makes presentations to them on legal ethics and the practice of tax law, coordinates CLE programs for tax law-

yers, young lawyers and general practitioners and has members who assume leadership roles on the drafting committees which review, revise, add to, and change Florida's business, tax and probate laws.

The Tax Section should focus on attracting experienced tax practitioners to become active Section members. Toward this goal, I will be personally contacting non-active tax lawyers throughout the state to extol to them the value and benefits which membership would have on their tax practice, and the importance of being a tax lawyer actively involved in the creation of tax policy and laws affecting their own destiny; that is, the practice of tax law. In this time of ethical change and uncertainty in corporate America, along with the SEC's focus on limiting the role which CPA firms can have in rendering tax services to their audit clients, it is more important than ever for the Tax Section to be at the forefront of providing its membership with advice on how to interact with the accounting profession, and how to handle new securities and business laws which impact their practices. We need the help of all of the experienced Florida tax lawyers in this state to provide this type of advice and to serve as mentors for young tax lawyers. I am reaching out to the active membership to join me in an effort to encourage experienced Florida tax lawyers to become members who are actively involved in Tax Section activities.

The Tax Section should reach out to the Board of Governors and other members of the Council of Sections to determine how the Sections of the Florida Bar can better work together to achieve common goals. The Tax Section should work with the Council of Sections in finding ways to update, maintain and utilize the Internet to provide more value to its membership and to assist Sections in obtaining more CLE program revenue. For example, consideration should be given to obtaining the assistance of the Practice Management Section in coordinating video or teleconferencing CLE programs as a

CHAIR-ELECT

from page 2

mechanism to obtain an additional revenue source and to reduce the Tax section's cost of providing CLE programs.

Another goal will be to foster a closer relationship between the Tax Section and the Florida LLM Programs. In this regard, I will appoint a member of the Tax Section to serve as liaison with each LLM program, creating a "Tax Hot Line" to assist LLM students in the recruiting process, and developing a program of incentives to encourage LLM students to join the Tax Section after they graduate, and continuing the provision of annual ethics and tax practice workshops for the LLM Programs. In addition, I will encourage the more active involvement of law professors in our CLE programs and certification program.

Consistent with the Back to Basics theme, I intend to have a workshop at a Tax Section meeting on the man-

agement and administration of a tax practice with the goal of providing attendees with value for their practices, by educating and updating them on the current technology available to assist them in providing legal services and on how to run a more efficient business operation.

With all of this mind, I would like to invite each of you to become involved or more involved, as the case may be, with the Tax Section during my term as Chair. The ride begins at the Tax Section's Organizational Meeting in Amelia Island over the July 4th weekend, and will continue at the Fall Meeting at the Tampa Westshore Marriot on October 24th and 25th and at the Annual Meeting at the PGA National Resort and Spa in Palm Beach Gardens over the April 23, 2004 weekend.

During the next two months, I will appoint members to various leadership positions in the Tax Section. I encourage each of you to contact me as soon as possible to discuss your role in the Tax Section during my administration. You have my promise that your involvement in the Section will reap rewards and benefits,

and provide value to your practice, which far exceed your time and effort. I very much look forward to the opportunity of working with each of you and serving as your Chair.

Before closing, I would like to use this forum to regrettably inform the membership of the Tax Section of the recent passing of Shepard King. Shep was a caring, giving, sincere, bright and fun-loving human being that loved his family dearly. He will not only be deeply missed by his beloved wife, Bernita, and his lovely children, Russell and Tamara, but by the entire Miami community. He was a tax lawyers lawyer who loved the practice of tax law. I will forever remember Shep as a mentor who, along with Dennis LaRussa, taught me how to practice tax law. Shep taught me that the key to being a successful tax lawyer is to provide your clients with an excellent work product and communicate with them, always do the right thing, and become actively involved in your community and the tax bar. Shepard King will be deeply missed by the members of the Tax Section who knew and loved him. Thank you, Shep; I will never forget you.