

FEDERAL TAX SYMPOSIUM

FOREWORD

THE maintenance of professional competence is, unquestionably, one of the greatest challenges faced by any practicing lawyer. This is especially true in the field of tax law with its frequent changes and adjustments through legislative action and court decision.

One of the methods employed to this end by the Office of the Regional Counsel, Atlanta Region of the Internal Revenue Service, is an annual meeting in Atlanta of all of the Service's attorneys in the seven southeastern states which comprise the Atlanta Region. Over a period of three to four days various procedural and substantive problems encountered in tax law are discussed. Various papers on selected subjects are presented by certain of the attorneys. The purpose of these papers is to inform and to stimulate discussion of the issues covered. No attempt is made to reach any definitive conclusions or to present an official position of the Revenue Service. The papers are, primarily, the informed opinion of the attorney presenting them premised on his own research of the law in point and, in many instances, his own experience in applying it in cases handled by him.

As the work of the Regional Counsel's office runs the full gamut from the trial of cases before the Tax Court of the United States, through the making of recommendations for criminal prosecution and civil collection action to the handling of legal problems under the Alcohol and Tobacco Tax laws, the subject matter of the papers is as varied as the discussions are vigorous.

The Editors of the DUKE LAW JOURNAL have expressed the belief that these papers are of interest to the general tax bar and have requested to publish certain ones. With the usual caveat that they represent solely the individual views of the government attorney preparing them, the Service is delighted to cooperate.

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