

2007-08 Action Plan
ABA Health Law Section
Tax and Accounting Interest Group

Chair: Robert W. Friz

Vice Chairs: Michael A. Clark, Ralph E. DeJong, Laura Gabrysch, Judith E. Kindell

Council Liaison: Gregory L. Pemberton

I. INTEREST GROUP GOALS

A. Interest Group (IG) leadership will monitor legislative, regulatory, judicial, and other developments in the federal tax law (and in financial accounting rules, as appropriate), relevant to health care providers, inform IG and HLS members of such developments, and, when appropriate, help the Government Submissions and Policy Committee prepare government submissions as requested. Significant state tax law developments will also be followed.

B. IG leadership will identify and encourage IG members who are interested in IG activities to take an active role in IG matters for the purposes of demonstrating their writing and/or oratory talents and developing future leaders of the IG and the ABA Health Law Section (HLS). In this regard, consideration will be given to the creation of sub-committees, with leaders from IG membership.

C. IG leadership will strive to increase the membership of the IG and the HLS and participation by the IG members in IG and HLS activities.

II. MEMBERSHIP

A. The IG will look to hold one IG member teleconference, depending upon the occurrence of important developments. In this regard, Gwen Spencer will serve as the "Teleconference Leader" for the IG.

1. This teleconference will include discussion of current significant issues for the IG membership, as well as administrative matters, and will be chaired by the Chair or a Vice Chair of IG. It is anticipated that the timing of this teleconference will be approximately one month before the Emerging Issues Conference to promote interest in the program and to invite input on the outline to be used for the EMI IG luncheon program.

2. IG leadership will communicate as appropriate via list serve with IG members regarding significant recent developments of interest to health care providers and the health care law bar, and will encourage IG members to consider and suggest appropriate IG projects and encourage member participation in such projects. In this regard, Laura Gabrysch will serve as the "Hot Topics Leader" for the IG.

3. This initiative may also include circulation to IG members of a recent developments IG newsletter, perhaps quarterly.

B. The IG will look to sponsor at least two HLS-sponsored teleconferences on topics of significant interest to health care providers and the health law bar.

1. In this regard, the IG sponsored a teleconference on September 19, 2007 on tax-exempt bond compliance that was moderated by IG Member Lauren Mack and included senior officials from the IRS responsible for tax-exempt bond compliance.

2. Future topics will likely focus on ongoing IRS compliance initiatives, ongoing Congressional scrutiny of the sector, and the evolving redesigned Form 990.

C. IG leadership will look to hold quarterly teleconference calls to discuss the status of IG projects and other related matters.

D. IG leadership will look for ways to promote membership in the IG to members of the HLS that have an interest in tax and accounting matters. In this regard, Dave Flynn will serve as the Membership Liaison for the IG.

III. GOVERNMENT SUBMISSIONS/MEETINGS

A. IG leadership will monitor federal, administrative and regulatory developments, inform IG members of such developments, determine (after clearance from the Committee on Government Submissions and Policy) whether there is member interest in preparation of a government submission, and oversee preparation of any such government submission(s).

1. For the redesigned Form 990, the IG has held ongoing meetings and discussions with persons at the IRS responsible for this initiative, with a particular emphasis on the impact to tax-exempt healthcare organizations.

2. The IG formed a working group to submit comments to the IRS regarding the draft redesigned Form 990. These comments were submitted to the government on October 4, 2007 as a joint submission of the Health Law Section and the Section of Taxation.

3. The IG Form 990 working group will continue to monitor developments in this area.

B. IG leadership expects to hold its (now annual) meeting with IRS Exempt Organizations officials in May of 2008 to discuss important current developments and to offer any assistance which the IRS would like the IG to provide.

IV. PUBLICATIONS

A. IG leadership will look to identify at least one article for publication in The Health Lawyer, eSource articles, as well as articles appropriate for white papers to be distributed to IG members and possibly other HL IGS. IG leadership will solicit IG members to author such articles.

1. The October Health Law Section eSource contained three articles authored by IG members on FIN 48 (Elizabeth Mills), The IRS Tax-Exempt Bond Compliance Initiative (Lauren Mack), and the Redesigned Form 990 (Eric McNeil and Rob Friz).

V. EDUCATIONAL PROGRAMS

A. Washington Healthcare Summit 2007 – The IG is sponsoring an important plenary session regarding the redesigned Form 990 and community benefit.

B. Emerging Issues Conference 2008

1. IG is sponsoring a plenary session on "The New Form 990 - Significant Changes on the Horizon for Tax-Exempt Hospitals."

2. IG is sponsoring a breakout session, "Tax-Exemption in the Spotlight - Current IRS and Legislative Initiatives Affecting Hospitals."

3. IG leadership will hold an IG member luncheon and business meeting for EMI attendees to ensure that IG activities address members' priority concerns and to encourage member participation throughout the year. An agenda for this luncheon meeting will be prepared and circulated to IG members in advance of the meeting.

C. IG leadership will also work on identifying possible topics and speakers for both the Washington Healthcare Summit of 2008 and the Emerging Issues Conference of 2009.

D. IG leadership will assist the HLS's Program Committee in its exploration of potential educational program relating to important federal and state tax issues for health care providers.

VI. TECHNOLOGY

A. In connection with the goal of the IG to communicate significant developments to IG membership, the IG will make use of the IG list serve.

B. The IG will look for ways to enhance the use of its website, including, for example, posting hot topics, publications, and upcoming programs sponsored by the IG. In this regard, Lauren Mack will serve as the Technology Liaison for the IG.

VII. OTHER

A. IG leadership will interact on a regular basis with Greg Pemberton, the IG's Council Liaison, and with Hal Katz, Chair, Interest Group Leadership Team, in order to keep Mr. Pemberton and Mr. Katz informed of IG activities.