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News Letter

MARSHALL - WYTHE SCHOOL OF LAW
COLLEGE OF WILLIAM AND MARY
Williamsburg, ½ ½ ½ ½ Virginia

Volume 7

November 1963

Number 2

Board Meets, Plans Year's Activities

The Board of Directors of the William and Mary Law School Association met at the Marshall-Wythe School of Law on October 11, 1963. Among important matters discussed was the possibility of air-conditioning the new reading room of the Library. Unfortunately, a study of the matter has revealed that the present wiring is inadequate for this purpose, and thought is now being given toward other needs of the Law School. Also discussed was the possibility of amending the Constitution of the Association. Proper notice of the Board's action on this matter will be forthcoming. Finally, tentative arrangements have been made for the Annual Meeting of the Association which will be held on May 2, 1964, and will feature, in addition to the annual business meeting, a luncheon and speaker of distinction.

Law Library Gets Gift, Adds Space

The Bank of Warwick, Newport News, Virginia, has given the sum of \$100 for the purchase of books for the Law Library. The gift was made in memory of Mr. John Marshall, an alumnus of the College and a Director of the Bank, who died on September 19. The fund has been used to acquire publications in the field of corporation law, an especial interest of the late Mr. Marshall.

Although work on the extension of the Law Library reading room into the former Bryan Lounge has not as yet been completed, the new area has been opened for partial use. Individual study carrels have been acquired and installed there, serving to reduce greatly the overcrowding of the old reading room. Book stacks are on order and it is hoped that the new room will be ready for full use before the Christmas holidays.

Moot Court Team Loses "Close One"

The regional rounds of the National Moot Court Competition were held at Charleston, West Virginia, on the weekend of November 15, with eleven law schools from West Virginia, Virginia, North and South Carolina participating. William and Mary drew a bye for the first round and met the University of North Carolina Law School team in the second round. Following oral argument before a three-judge court, decision was split one to one with the third member voting a draw. The court then determined that the decision should be made on the briefs, which had been judged by others than those hearing the oral arguments, and unfortunately for William and Mary, whose brief was rated third best among the eleven, the second place brief was that of North Carolina and the event was thereby lost. Very creditable work was done by the members of the team, Messrs. M. Elvin Byler, Jeffrey Graham and Gregory Evans, all second year students, and the judgment was received in the spirit of "Wait until next year."

The class in Trial and Appellate Practice is now entering into the practical aspects of the course. One suit has been tried against a local theatre where Plaintiff claimed to have torn his trousers on a nail negligently left in a seat supplied him by Defendant. Plaintiff's claim for the value of his suit was rejected by the jury which was composed of first year law students. Other trials scheduled involve a claim for overpayment of a bill, an action sounding in debt, a suit based on breach of contract, and two actions based on a theory of conversion.

The Phi Alpha Delta law fraternity sponsored a mock trial at the Campus Center (courtroom) on Wednesday evening, November 6. Gordon Scott, a second year student, and third year student Scott (Turn to p. 4)

NINTH ANNUAL TIDEWATER TAX CONFERENCE

CAMPUS CENTER -- COLLEGE OF WILLIAM & MARY

SATURDAY, DECEMBER 7, 1963

PROGRAM

OF THE

NINTH ANNUAL CONFERENCE

REGISTRATION—Campus Center—Jamestown Road.
8:30 A. M. to 9:30 A. M.

MORNING SESSION

Main Ballroom — Campus Center
9:30 A. M. to 12:45 P. M.

SIGNIFICANT POINTS OF TAX LAW SETTLED BY THE COURTS IN 1963.

Carle E. Davis
McGuire, Woods, King, Gordon and Davis
Richmond, Virginia

POINTS TO REMEMBER IN THE REVENUE RULINGS AND OTHER IRS POLICY ANNOUNCEMENTS OF 1963.

Mitchell Rogovin
Assistant to the Commissioner of Internal Revenue
Washington, D. C.

ANALYSIS OF TAX LEGISLATION ENACTED AND PROPOSED IN 1963.

Lincoln Arnold
Alvord and Alvord
Washington, D. C.

OFFICIAL WELCOME BY THE COLLEGE.

Dr. Davis Y. Paschall
President, College of William and Mary in Virginia.

LUNCHEON

Colony Room — 1:00 P. M. to 2:15 P. M.

Luncheon will be served in the Colony Room of Trinkle Hall. There will be no formal program. Following the Luncheon the Conference Registrants will choose one of the sections from the Afternoon Session.

AFTERNOON SESSION

2:15 P. M. to 4:30 P. M.

SECTION 1. Main Ballroom—Campus Center.

TAXPAYER COMPLIANCE PANEL—Brief discussion of—
and questions and answers relating to (1) taxpayer identifying
numbers, (2) Federal-State Audit Exchange Agreement, (3)
automatic data processing, (4) information return requirements,
(5) depreciation reform and the investment credit, and (6)
travel and entertainment allowances.

Chairman: Donald W. Bacon.

Assistant Commissioner of Internal Revenue for Compliance
Washington, D. C.

Emeric Fischer
Certified Public Accountant, Member of the Virginia Bar
Graduate Student in Taxation,
College of William and Mary

R. Braxton Hill, Jr.
Partner, Waller and Woodhouse
Norfolk, Virginia

A. M. Stoepler
District Director of Internal Revenue
Richmond, Virginia

SECTION 2. Rooms A and B—Campus Center.

PANEL DISCUSSION—The Preparation of a Civil Net
Worth Fraud Case for Trial.

Chairman: Joseph Curtis

Acting Dean, Marshall-Wythe School of Law
College of William and Mary

W. Ralph Musgrove
Trial Attorney, Office of Regional Counsel
Internal Revenue Service, Richmond, Virginia

Montgomery Knight, Jr.
Doumar, Pincus, Anderson and Knight
Norfolk, Virginia

TAX CONFERENCE

As announced in the September issue of this News Letter, and in an extended mailing of notices to lawyers and accountants of Eastern Virginia, the ninth annual Tax Conference will be held on this campus on Saturday, December 7, 1963. A reprint of the program appears on page 2 herewith, and a review of the program participants follows.

LINCOLN ARNOLD—Member of the Minnesota and District of Columbia Bars; served in the Legislation and Regulations Division in the Office of the Chief Counsel for the Internal Revenue Service; served as Legislative Counsel of the House of Representatives in charge of drafting tax bills for the Ways and Means Committee. J.L.B., University of Minnesota. Firm: Alvord and Alvord, Washington, D. C.

DONALD W. BACON—Assistant Commissioner of Internal Revenue for Compliance; formerly Regional Commissioner, Boston Region; Member, American Institute of Certified Public Accountants and of the Massachusetts Society of CPA's. A. B., Antioch College. National President of the Federal Government Accountants Association, 1962.

CARLE E. DAVIS—Member of the Virginia Bar and of the American, Virginia State and Richmond Bar Associations; served as Chairman, Committee on Taxation of the Virginia State Bar Association; Co-Director of the Planning Committee of the Fifteenth Annual Virginia Conference on Federal Taxation at Charlottesville; Instructor in taxation, University of Richmond Law School. A.B., Concord College; J.L.B., University of Richmond. Firm: McGuire, Woods, King, Gordon and Davis, Richmond, Virginia.

EMERIC FISCHER—Member of the Virginia Bar; member of the American Institute, and the South Carolina Society of Certified Public Accountants; B. S., magna cum laude, University of South Carolina; B.C.L., Marshall-Wythe School of Law, College of William and Mary; Editor, William and Mary Law Review, 1962-63; Candidate for the degree of Master of Law and Taxation.

R. BRAXTON HILL, JR.—Member and Past President of the Virginia Society of Certified Public Accountants; former member of Council of American Institute of Certified Public Accountants and has served on committees of the American Institute and the Virginia Society. Lecturer on accounting and tax subjects at the Annual Virginia Conferences on Federal Taxation at Charlottesville and the Tidewater Tax Conference of the College of William and Mary. A.B., University of Richmond. Firm: Waller and Woodhouse, Norfolk, Virginia.

MONTGOMERY KNIGHT, JR.—Member of the Virginia Bar; member of the American, Federal, Virginia State and Norfolk-Portsmouth Bar Associations; author of various articles in William and Mary Law Review. A.B. and B.C.L., College of William and Mary. Firm: Doumar, Pincus, Anderson and Knight, Norfolk, Virginia.

W. RALPH MUSGROVE—Trial Attorney, Office of the Regional Counsel, Internal Revenue Service. Member of the American and West Virginia State Bar Associations. A.B., and LL.B., West Virginia University. Private practice 1953-54; Law Clerk, United States District Court (N.D., W. Va.), 1954-56; Office of Regional Counsel, Cincinnati Region since 1956.

MITCHELL ROGOVIN—Assistant to the Commissioner of Internal Revenue; member of Virginia Bar; A.B., Syracuse University; LL.B., University of Virginia; J.L.M., Georgetown University; Phi Delta Phi; contributor to various legal periodicals; lecturer at Practising Law Institute, New York University Tax Institute, University of Virginia Law School and the Annual Virginia Conference on Federal Taxation at Charlottesville.

A. M. STOEPLER—District Director of Internal Revenue, Richmond, Virginia. Formerly Assistant Regional Commissioner for Collection in the Cincinnati Region and Assistant District Director at Cleveland. Experience in the Internal Revenue Service covers a period of twenty-four years starting with that of an office auditor in 1939.

FACULTY ACTIVITIES

Professor Atkeson presented a paper entitled "Drastic Revision of Deductions and Credits" at the Annual Symposium of the Tax Institute of America held in Washington on October 10 and 11, 1963.

Professor Curtis' coverage of Virginia case law developments in the subjects of Contracts and Sales will appear in the Virginia Section of the November, 1963, issue of the Virginia Law Review.

Professor James P. Whyte's award in a labor arbitration involving the Teamsters and a western Virginia trucking firm appears in 64-1 ARB P8074. In addition he has scheduled hearings involving the United Mine Workers and a Virginia chemical firm for late in November and early in December. On November 14, Professor Whyte addressed the Northern Neck Bar Association at Warsaw, Virginia, on the topic of "Argument and the Conduct of Counsel," which dealt with Virginia Supreme Court of Appeals' decisions on such matters as counsel mentioning that the defendant carries casualty liability insurance, counsel attempting to explain the law to the jury, and the making of inflammatory statements before the jury.

LAW SCHOOL PICNIC

The annual Law School picnic was held at Matoka Shelter on the afternoon of Friday, October 18. It was very well attended and the opportunity for the families of the law students to fraternize, socialize and consummize (?) was most welcomed.

ALUMNI ACTIVITIES

Harvey Chappell (B.C.L. 1950), President of the William and Mary Society of the Alumni, has been elected Editor of the Insurance Counsel Journal for 1963-64.

Donald A. McGlothlin (B.C.L. 1955) of Grundy, Va., has been elected to the State Senate from the Seventeenth District, comprising Buchanan, Russell and Tazewell Counties.

F. Paul Blanock (B.C.L. 1959) was elected Commonwealth Attorney for Mathews County in the general election on November 5.

HARTMAN ADDRESSES LAW STUDENTS

Dr. Paul Hartman, Associate Director of the Law Department of the Anti-Defamation League of B'nai B'rith, addressed the law students on Friday, October 18. Dr. Hartman's subject was "Is the Constitutional Right to Equal Protection an Individual or Group Right?" His talk was very well received and contributed much to informing the law students of developments in that area.

MOOT COURT

(cont. from page 1)

Hester prosecuted Bill Corley, President of the Student Body, on a charge of second degree murder, for the clipboard striking of his roommate, John Randolph, but defense lawyer, J. R. Zepkin, third year, and M. Elvin Byler, 2nd year, had some partial success in holding the conviction to one of involuntary manslaughter. Judge Donald R. Taylor of Williamsburg indefinitely postponed sentence.

TAX CONFERENCE

COLLEGE OF WILLIAM AND MARY

WILLIAMSBURG, VIRGINIA

SATURDAY, DECEMBER 7, 1963

REGISTRATION FOR THE CONFERENCE

\$5.00 per person

Payable in advance or at time of registration for Conference.

IN EITHER EVENT THE RESERVATION CARD
SHOULD BE MAILED IN ADVANCE

News Letter

MARSHALL-WYTHE SCHOOL OF LAW

College of William and Mary

Williamsburg * * * Virginia