

A Tech Perspective: The *Research Resource Page*

Wayne Miller
Director of Educational
Technologies

Technology - Library

- Duke Law is fortunate to have these under one umbrella
- “Encouraged” to cooperate by our Senior Associate Dean
- Sympathy runs high!
 - Dir. Of Computing Services is a librarian
 - I am a PhD and long-time advocate of working with librarians

Technology – Library, cont.

- Problems?
 - Problem definition
 - “You first” – which comes first, the container or the content?
 - If it isn’t revolutionary, is it still “new”?
- Solution?
 - Prototyping
 - Iteration

Research Resource Page

- Course specific
- Reusable resources (avoiding duplication of effort)
- Automated
- Customizable
- Student oriented
- *Prototype first*

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Tax & Business Law Commentary

The Shorter Seder

How Grover Norquist Can Pay His Legal Defense Costs With Tax Deductible Charitable Contributions

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- Rotating (randomly) set of RSS newsfeeds
 - XML files a small set of news story summaries (or blog postings), with links to the full stories
 - Newsfeeds are displayed on the Web or through aggregators
 - People typically subscribe so that they can keep up easily
 - *There's still a problem with finding out what's out there!*

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Tax & Business Law Commentary

A COMMENTARY ON TAX AND BUSINESS LAW DEVELOPMENTS BY STUART LEVINE

Wednesday, April 05, 2006

How Grover Norquist Can Pay His Legal Defense Costs With Tax Deductible Charitable Contributions

Yesterday, I pointed out how Tom DeLay can pay his legal defense costs from his campaign war chest if he is indicted for criminal acts allegedly taken in conjunction with his duties in Congress. Grover Norquist has a potentially better way to go--getting his defense costs paid via tax deductible contributions to his 501(c)(3) organization, the Americans for Tax Reform Foundation. Here's how.

Any criminal charge against Norquist would likely be tied in some fashion to his activities with either the Americans for Tax Reform Foundation or the related 501(c)(4) organization, Americans for Tax Reform. Both appear to be incorporated as non-profit organizations under the laws of the District of Columbia.

Section § 29-301.05 (14) of the D.C. Code provides that a non-profit corporation has the power:

To indemnify any director, or officer, or former director or officer of the corporation, or any person who may have served at its request as a director or officer of another corporation, whether for profit or not for profit, against expenses actually and necessarily incurred by him in connection with the defense of any action, suit, or proceeding in which he is made a party by reason of being or having been such director or officer, except in relation to matters as to which he shall be adjudged in such action, suit, or proceeding to be liable for negligence or misconduct in the performance of a duty. ***Such indemnification shall not be deemed exclusive of any other rights to which such director or officer may be entitled, under any bylaw, agreement, vote of board of directors or members, or otherwise[.]***

(Emphasis supplied.)

Typically, when corporations are formed, the organizational documents (e.g., the bylaws) provide the broadest possible indemnification provisions allowed by law. Since the D.C. statute is open-ended, the bylaws of ATRF and ATR more than likely have provisions that allow indemnification even of costs incurred in defending against criminal charges. The provisions may or may not provide for reimbursement of the costs in the event of a conviction, but, as a practical matter, if Norquist were charged and convicted after a full-blown trial, it is unlikely that he would be able to repay the attorneys' fees advanced by either ATRF or ATR.

Now here's the genius part: as of the end of 2004, ATRF, the 501(c)(3) foundation that can accept tax deductible charitable contributions, owed ATRF, the 501(c)(4) organization, almost \$6.5 Million. (Take a look at Statement 7 the 2004 tax return of ATR, which is on page 18 of [the exhibits](#) to the [complaint](#) filed with the IRS by [Citizens for Responsibility and Ethics In Washington](#).) Thus, ATRF can take in up to \$6.5 Million of tax deductible dollars, repay the loan to ATR, and ATR can use all of that amount to pay Norquist's legal fees.

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This weblog is authored by
Stuart Levine an attorney in
Baltimore, Maryland at the firm of [Fisher &
Winner, LLP](#). Comments can be directed to
him at
sltax["at"]bizlaw-maryland.com

Mr. Levine's
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The following samples provide a range of examples of appellate briefs. Note that there are many variations in format and approach, and even in citation styles. Different brief-writers make different choices, depending on the case, strategic considerations, the writer's skills, and local court rules. Do not uncritically mimic any particular technique; read as many samples from as many different sources as you can and make your own judgments about how best to write your brief. Note that many of these samples include sections that you are not required to include. When in doubt, refer to the assignment format rules for guidance about what must be included in your brief.

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