

# INDIANA LAW



Contemporary curriculum focuses on legal profession ▶ 5



Leandra Lederman

## Tax gap, virtual worlds create headaches for IRS

*Lederman's research explores the tax gap and virtual world issues in income tax compliance.*

by Debbie O'Leary

Widely known in tax law circles as a procedure expert, Leandra Lederman, the William W. Oliver Professor of Tax Law and director of Indiana Law's tax program, has written two articles that tackle timely policy issues.

In "Statutory Speed Bumps: The Roles Third Parties Play in Tax Compliance," (forthcoming in *Stanford Law Review*), Lederman looks at the federal income tax from a compliance perspective, while in "Stranger than Fiction': Taxing Virtual Worlds" (forthcoming in *New York University Law Review*), she explores the difficult questions posed by tax law's newest frontier. ▶ 3

## Modern dilemmas, empirical solutions

Professor William Henderson brings scholars together to examine the questions confronting our law schools and today's legal professionals.

by Sarah Preuschl

A highly competitive economic climate coupled with innovations in practice have transformed the lived experience of lawyers in the past generation.

Enter Indiana Law's Professor William Henderson's empirical research. His outside-the-box initiatives are bringing sociologic and economic facets of the modern profession to light.

The professor is leading some 40 law and social science researchers nationwide as director of the Law Firms Working Group, a joint initiative of Indiana Law and the American Bar Association. LFWG studies will lead the

way in focusing legal education and providing better information to current and aspiring lawyers. Pursuant to a special license with American Lawyer Media, the working group is collecting what it hopes will be the largest empirical database on the profession.

More than a dozen teams of researchers are now using the extensive archive of cross-sectional and longitudinal data on law firms and practicing lawyers to conduct groundbreaking investigations that range from law firm structure and financial performance to lawyer demographics and relative law firm prestige. ▶ 5



William Henderson

Visit [firms.law.indiana.edu](http://firms.law.indiana.edu) to learn more about the working group.

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### Liberian Students Awarded Firestone Scholarships

Firestone Natural Rubber Company has provided \$50,000 to Indiana Law to support its project to help rebuild the University of Liberia's School of Law. The grant will provide scholarships for students from Liberia to study at Indiana Law.

The first Firestone Scholars, Jallah Barbu and Chan-Chan Paegar are joined this year by Betty Blamo. All three are law graduates and practicing lawyers in Monrovia, Liberia. The students will return with advanced degrees to join the faculty of the Louis Arthur Grimes School of Law of the University of Liberia.

Through the work of its Center on Constitutional Democracy in Plural Societies, Indiana Law has for several years supported constitutional democracy in countries such as Liberia, which suffered from a civil war marked by ethnic, linguistic, and other divisions.

"In the aftermath of its terrible civil war, Liberia is in desperate need of lawyers," Professor David Williams, CCDPS founder and director, explained. "Indiana Law is proud to assist in this process by training Liberian students carefully chosen by the dean of the Monrovia law school, who will return to become members of the faculty in Monrovia and increase the capacity of the University of Liberia to produce the lawyers that the nation needs."

### JD Class of 2010 Joins Indiana Law



The JD class of 2010 continues a tradition of welcoming students with superior academic credentials. Half of the 211 entering students rank in the top nine percent of LSAT takers nation-wide, with a median score of 164 — an increase from 2006 — and a 3.4 median GPA.

Members of this class have studied, taught, or served professionally in more than 50 countries. Sixty-six percent are non-resident, hailing from 34 states, the District of Columbia, and British Columbia; 114 undergraduate institutions and 59 undergraduate majors are represented. Among them, 20 students possess advanced degrees in areas as diverse as molecular and cellular pharmacology, international relations, aerospace engineering, and Slavic studies.

## A new model for legal education



Indiana University School of Law—Bloomington is one of 10 law schools nationally that have been invited to participate in a three-year project on the future of law school curricula sponsored by Stanford Law School and the Carnegie Foundation for the Advancement of Teaching.

The schools were invited because each is examining its own curriculum. In December, members of the faculty and I will join representatives from a diverse group of schools, including Harvard, Georgetown, New York University, City University of New York, New Mexico,

Vanderbilt, Southwestern, Dayton, and Stanford to begin discussing how we might learn from each other and make recommendations for further improvements in the way lawyers are taught.

Indiana Law's strategic plan commits the School to providing a "transformative educational experience for students so that they will become accomplished and ethical lawyers." The faculty takes the commitment to both rigor and ethical practice quite seriously.

In fact, two faculty members are now team-teaching the prototype for a new course on professionalism and the profession (see page 5) that we plan to implement for all first-year students next spring. Inspired by our assessment of the results of the landmark Carnegie Foundation study, "Educating Lawyers," the new course engages students in the study of legal ethics while providing a systematic and objective overview of the legal marketplace. Faculty working groups are simultaneously considering the effects of the new first-year course on the upper-level curriculum.

And we continue to expand opportunities for clinical learning in ways consistent with a strategic emphasis on creativity and connection to the rest of the campus. In addition to the Elmore Entrepreneurship Law Clinic, featured on page 4 of this issue, we recently approved a new clinic on nonprofits. In this clinic, students will work directly with organizations that comprise one of the fastest-growing sectors of the economy. The project also strengthens a connection to the IU School of Public and Environmental Affairs and its stellar programs in nonprofit management and social entrepreneurship.

I look forward to continuing this conversation with academic peers and Indiana Law alumni and to soliciting your thoughts as we work continuously to better the educational experiences of our students.

*Lauren Robel*

Lauren K. Robel, JD'83

Dean and Val Nolan Professor of Law

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## For the Sake of the Children

Advances in Family Dispute Resolution

Conference at the  
Indiana University  
School of Law

Bloomington, Indiana  
Nov. 15, 2007

An interdisciplinary conference featuring presentations by distinguished scholars, practitioners, and judges in law, social science, ethics, and policy.

## Tax gap, virtual worlds create headaches for IRS

(continued from cover)

### Closing the tax gap

With noncompliant taxpayers responsible for a national tax gap of approximately \$345 billion annually, the federal government continues to look for ways to improve compliance and thereby eliminate a major chunk of the federal deficit.

In “Statutory Speed Bumps,” Lederman examines the use of structural mechanisms to resolve the costly policy issue. “When looking at tax compliance, the question remains, ‘what prompts people to pay their taxes?’” she explained. “It’s harder to cheat when structural systems are in place as a sort of speed bump in the process.”

IRS audits are costly, so it can be more efficient to develop institutional methods to discourage tax avoidance. The federal tax system routinely uses third parties for this purpose. Withholding and information reporting are well-known examples of this phenomenon, but Lederman’s research reaches beyond tax administration techniques to analyze how such mechanisms are used in the underlying federal income tax law.

“Although it has gone largely unnoticed, third parties are routinely used by the tax system to verify the *bona fides* of taxpayer claims in diverse contexts involving reimbursed amounts and other receipts,”

Lederman said. For example, business expenses that employers reimburse are treated more favorably by the federal income tax than are similar, but unreimbursed, employee expenses. “The verification a taxpayer’s employer can provide helps explain the distinct treatment.”

Lederman, who teaches Income Tax, Tax Procedure, and Corporate Tax at Indiana Law,



“This is a 21st century topic. Traditional law was developed before the Internet existed, Virtual worlds are a huge and growing industry.”

says not all third parties foster compliance. “In certain contexts, a third party may collude with the taxpayer in tax avoidance or evasion,” she said. The tax law recognizes that related parties such as family members have an incentive to conspire. Anti-abuse rules target these offenders. The article also discusses third parties whose presence in a transaction should raise a red flag for the government.

“As a general matter, parties who have a relationship beyond the transaction might not be acting independently of one another. Therefore, a closer look by the government may be warranted.”

### Tax law’s newest frontier

Tax policy has encountered uncertainty in the uncharted territories of cyberspace. With gross national products equal to those of many small countries, “virtual worlds” are pushing the boundaries of existing tax law.

Players in games such as EverQuest and World of Warcraft can spend years acquiring skills and weapons to make their “avatars,” or animated game-world characters, grow in power. Online achievements and virtual items potentially worth millions of dollars translate to commodities, available for trade or purchase both within games and in the real market. Moreover, unlike most companies, which prohibit real-market transactions, the popular world Second Life allows participants

entrepreneurial reign within its virtual economy and to retain their intellectual property rights.

Yet, tax law lags. “This is a 21st century topic. Traditional law was developed before the Internet existed,” Lederman said. “Virtual worlds are a huge and growing industry. The U.S. government hasn’t acted yet in this area, but it will need to. Uncertainty isn’t good for anyone.”

In “Stranger than Fiction,” Lederman asserts that accumulated assets within games like EverQuest and World of Warcraft should not be taxed. “Like other property that requires effort to obtain, such as fish pulled from the ocean, game-related earnings should only be taxed upon sale,” she said. She also contends that it would be bad policy to tax item swaps within those games, which focus on entertainment, not commerce.

She does, however, argue that because Second Life fosters commerce and facilitates the exchange of Linden dollars — the game’s virtual currency — for U.S. dollars, sales should be taxed. “If sales for Lindens aren’t taxed, Second Life could become this decade’s equivalent of the barter clubs of the 1970s,” she said. “Given the tax revenues at stake, these are important and pressing questions.” ●

“What prompts people to pay their taxes? It’s harder to cheat when structural systems are in place as a sort of speed bump in the process.”



# Elmore Entrepreneurship Law Clinic hits its stride

After two years of successful small businesses service, the newly named Elmore Entrepreneurship Law Clinic continues to fortify a solid foundation by undertaking challenging local projects. At the same time, the clinic's network is expanding beyond the immediate community.

Unique in the country, the clinic provides third- and fourth-year JD/MBA joint-degree students the opportunity to assist startup ventures with both legal and business planning.

"While the classroom component is integral to the clinic's success, the underlying work is the essence of the clinical experience," Need said. "For many students, a client project is the first time that they've been handed direct professional responsibility for real issues — issues impacting the success of small businesses. The professional, ethical, and moral obligations associated with that responsibility are at the very heart of the practice of law."

With the help of a recent \$3 million gift from father-and-son alumni David Elmore, JD'58, and D.G. Elmore, JD/MBA'84, the clinic is running at full speed. "This gift not only cements the clinic's existence as a continuing part of the Law School and joint-JD/MBA curriculum, it also provides a foundation from which the clinic can expand its operations in the coming years," Need added.

## Full speed for small business

Need is excited about the quality of projects that the clinic will be addressing this semester. "Focusing our efforts on clients with high-growth potential, we frequently address issues at the nexus of the business and intellectual property worlds." For example, this semester, clinic interns will tackle projects for Cornerstone Information Systems in Bloomington, Ind., and Badger Medical Systems Inc., headquartered in Milwaukee, both of which require assistance with IP issues.

Need is currently working with Cornerstone to identify the best projects for the fall semester. That lineup will find Indiana Law students confronting projects on multi-state contractual concerns and

“The opportunity for a small business like Cornerstone to work with the clinic and tap into some of the brightest young minds available provides us with a distinct competitive advantage.”

Alan Minton, Cornerstone Information Systems



Ann Schertz

Kamran Khan and Patricia Troy, both JD/MBA'07, learn about the FISH catheter at Morris Innovative Research. MIR was one of the Elmore Entrepreneurship Law Clinic's life sciences clients in 2006. Khan now works with Fenwick & West in California. Troy is in New York, where she is an associate at Ernst & Young.

protection of intellectual property and other confidential information of the firm. "The opportunity for a small business like Cornerstone to work with the clinic and tap into some of the brightest young minds available provides us with a distinct competitive advantage," Alan Minton, Cornerstone vice president for marketing, said.

Clinic interns will assist Badger Medical Systems with intellectual property protection issues, as well as with more consulting-oriented issues related to distribution of its products and services.

"I needed a way to tackle intellectual property and marketing concerns related to the medical device industry," Badger president, Patrick Linnihan said. "Badger Medical Systems is a new business, which like many small business operations doesn't have the depth of resources of a large company. So, when I met Professor Need and he described the clinic's capabilities, it became apparent that the clinic's combined legal and marketing acumen could really give me the help I needed."

In addition to other projects, the clinic will continue stem cell patent mapping for Cook Inc., a major project that helped establish the clinic's early direction, while another student team will work with Sonicu, an Indianapolis startup in the hospital industry. Sonicu is developing a sound monitoring system with applications in hospital settings and beyond.

Industrious Kelley School of Business students can now access clinic services, too. This year, clinic students will offer a weekly "Open Clinic Day" at the Johnson Center for Entrepreneurship and Innovation to advise student-led aspiring businesses on legal issues. "This will give students the ability to approach the clinic for

assistance when they have less than a full-blown project for us," Need said. "The setting also gives clinic interns the 'real world' experience of practicing law and advising clients in an on-call, 'on-the-fly' setting."

With a solid footing and 100-percent job placement to date, the clinic continues to create invaluable professional opportunities for its clinic interns. ●

## \$3 Million Gift Powers Scholarships, Names Clinic

This spring, David Elmore, JD'58, and his son, D.G. Elmore, JD/MBA'84, announced a \$3 million gift to the IU School of Law—Bloomington to fund scholarships for entrepreneurship law clinic students, joint JD/MBA candidates, and students demonstrating a strong interest in business law. In recognition of this significant commitment, the clinic was formally named the Elmore Entrepreneurship Law Clinic during an Oct. 5 ceremony.

Elmore companies are already working closely with the clinic, not only financially, but with intellectually stimulating projects for clinic interns.

"Dave and D.G. Elmore have made a transformational gift, one that will assure that this unique and path breaking clinic continues into the future and that the Law School can recruit the very best students to take advantage of the educational opportunities the clinic offers," Dean Lauren Robel said. "We are profoundly grateful for this stunning commitment."

## Modern dilemmas, empirical solutions

(continued from cover)

“I was looking for a way to give an identity to the body of research on the economics and sociology of the legal profession,” he said. “This was really, really important information affecting large numbers of lawyers.”

Henderson is working on two team projects: *Race and Gender in Large Law Firms*, an account of the recruitment, hiring, and retention of women and minorities; and *Lawyer Mobility*, which unpacks the economics and firm attributes that are driving the rapid growth in the lateral movement of lawyers.

His projects are already turning up interesting data. “Although aggregate research paints a bleak picture for female and minority lawyers, when the data is broken down by region, we see marketplaces with substantial female, Asian, black, and Hispanic representation in the partnership ranks. The dynamics in these markets may provide important clues to solving a longstanding problem for the profession as a whole.”

In fact, the fruits of Henderson’s work may have an increasingly important role in shaping the way we think about legal education and lawyering in general.

“Law students crave objective, accurate, reliable information about their future careers,” he said. Results from a 2007 National Association of Law Placement survey show that young graduates are experiencing a wide range of salaries, large loan burdens, and serious job dissatisfaction. Meanwhile, Henderson explains, firms are scrambling in salary wars for the best and brightest, trying to make sense of a volatile and competitive economic climate.

“The current professional and economic climates tell you something huge is happening,” he said. “And the landscape of the legal profession is changing rapidly as a result of this phenomenon.” To accommodate this changing profession, Henderson’s work found a home in Indiana Law’s curriculum in the School’s new first-year course, “The Legal Profession.” ●

### UPCOMING

#### Law Firms Working Group Forum

Friday, Oct. 12, 2007

American Bar Foundation

750 North Lake Shore Drive • Chicago, IL 60611

The forum features presentations by members of the Law Firms Working Group — a joint effort of Indiana Law and the American Bar Foundation — to practicing lawyers and administrators with the purpose of facilitating practitioner-researcher dialogue.

Strategic Partners such as DLA Piper, Katten Muchin Rosenman LLP, Winston & Strawn LLP, and Seyfarth Shaw LLP get early access to cutting-edge empirical research that is directly relevant to the growing corporate law sector.

If your firm is interested in participating in the October forum or a subsequent event during the 2008 calendar year, visit [firms.law.indiana.edu](http://firms.law.indiana.edu).

# Curriculum change focuses on legal profession

“Indiana Law is developing the new model for legal education. Our students will be better prepared to enter the profession of law.”

Acting Executive Associate Dean Joseph Hoffmann

This spring, Indiana Law faculty adopted the most extensive first-year curriculum change in more than 20 years.

Beginning in 2008–09, first-year law students will take The Legal Profession an innovative new course on the economics and values of the profession — one that responds to the most important study on legal education in decades.

The change came about as a result of the faculty’s consideration of a groundbreaking empirical report by the Carnegie Foundation for the Advancement of Teaching, coupled with its examination of the results of Indiana Law’s five-year participation in the Law School Survey of Student Engagement.

The Carnegie Foundation’s report calls for a model of education that integrates thinkers and professionals. The professionalism focus and professional skills requirement take Carnegie’s report and the ABA’s professional skills requirements beyond training, melding theoretical understanding with ethical and practical application.

#### The difference: a first-year foundation

Team-taught by professors and professionals, “The Legal Profession” will immerse students in the true complexities of lawyering, overturning myths and simple preconceptions.

In the 4-credit spring course, students will explore the economic and socio-legal structure and substance of the modern legal profession through in-depth ethonographic studies of — among others — solo and large firm practice, in-house counsel, government agencies, judges, and public interest practice.

Professor Bill Henderson will co-author the text for the course, which will encourage international comparisons, and promote and inform debate about ethical issues.

“This new approach to professional responsibility blends the insights of sociology and economics to shed light on the concrete aspects of being a lawyer,” Henderson said. “With this, all students will have a baseline of sophisticated knowledge as a foundation for upper-level substantive courses.”

Recent LSSSE surveys reveal that law courses in their current format weigh little on a student’s sense of personal ethics. And — as intimated in Henderson’s 2007 article “Young Associates in Trouble” (*Michigan Law Review*, Vol. 105) — after law school socialization and with unrealistic income expectations, many students are swept up in the pursuit of prestige, sometimes with high personal costs.

“The Legal Profession” will ask students to conduct international comparisons and discuss ethical issues. As moderator of the Law Firms Working Group, a joint-initiative with the American Bar Foundation, Henderson is also leading researchers from around the country in interdisciplinary studies of the legal profession. Their findings will continually inform this course.

#### Looking ahead

With this integrated first-year foundation as a guide, decisions regarding areas of study and career goals become more meaningful. Upper-level courses support a formative education that develops skills alongside traditional scholarship, culminating in a meaningful capstone course.

“Faculty across our curriculum will be brainstorming new ways to build on this first-year shift,” Hoffmann said. “The end product will be a cohesive, progressive sequence of programs for our students.”

Indiana Law’s highly successful environmental law program, which culminates with the Conservation Law Clinic or Washington Public Interest Program, can serve as a model as Indiana Law moves to integrate curriculum paths and create more capstone experiences. ●

# Faculty research examine all angles of business law

## MULTINATIONAL CLASS ACTIONS



**Researcher:** Hannah L. Buxbaum

**Investigation:** Class action litigation has played a major role in U.S. securities enforcement for decades. In recent years — facilitated in part by the increasing involvement of the U.S.

plaintiffs' bar in foreign markets — it has emerged as a means of countering cross-border securities fraud as well. As a result, U.S. courts have had to grapple with the regulatory conflict such litigation creates with other countries.

In a forthcoming article in the *Columbia Journal of Transnational Law*, Buxbaum examines the treatment in U.S. courts of claims brought by foreign investors against foreign corporate issuers, suggesting possible means of resolving the jurisdictional challenges those claims present.

## INSIDER TRADING AFTER *U.S. v. O'HAGAN*: THE GRADUAL DEMISE OF THE FIDUCIARY PRINCIPLE



**Researcher:** Donna M. Nagy

**Investigation:** Just a little more than decade ago, the U.S. Supreme Court confirmed that two complementary theories of insider trading liability exist, each with a core fiduciary principle.

Under classical theory, securities fraud is premised on an individual's silence in securities transactions with a corporation's shareholders. Under the misappropriation theory, securities fraud is premised on a fiduciary's deception regarding the source of confidential information used in a transaction.

Despite the centrality of fiduciary principles to the offense of insider trading, lower federal courts and the Securities and Exchange Commission have shunted these principles aside repeatedly in recent years. Nagy's research chronicles the fiduciary principle's gradual demise and offers suggestions to courts and policymakers that bring coherence and predictability to the law of insider trading.



## E-PAYMENTS AND ANTI-MONEY LAUNDERING IN GLOBAL PAYMENTS



**Researcher:** Sarah Jane Hughes

**Investigation:** Hughes' research examines the challenges facing rapidly growing financial services

economies and the threats money laundering poses to banking sectors in particular.

Hughes' recent work generally focuses on e-payments and financial privacy as well as special concerns pertinent to the deterrence of money laundering through the financial services sector.

Her most recent article, "Developments in the Law Concerning Stored Value and Other Prepaid Payment Products," appeared in the November 2006 issue of *The Business Lawyer*. This fall, she publishes an article in a symposium issue on "The Future of Payments Law and Evidentiary Issues" and, in the European Union, a book chapter on U.S. regulation of money-services businesses.

Hughes' contributions to the Working Group on Global E-Commerce aid in the development of U.S. policies and consumer protection protocol for cross-border e-commerce disputes. Her planned projects include a book on national security letters to be published by the American Bar Association.

## INCOME AND CAREER SATISFACTION AMONG LAW GRADUATES



Dau-Schmidt



Stake

**Researchers:** Kenneth G. Dau-Schmidt and Jeffrey E. Stake

**Investigation:** This fall, the *Journal of Empirical Legal Studies* will feature "Income and Career Satisfaction in the Legal Profession: Survey Data from Indiana Law Graduates," an article primarily authored by Stake and co-authored by Dau-Schmidt.

Modeled after a University of Michigan law-alumni survey. Together, Dau-Schmidt, Stake, and other

colleagues are using the study to conduct comparative analyses that bring to light demographic and job characteristics and indicate trends related to both personal and job traits such as income, career satisfaction, type of practice, gender, race, and ethnicity. "It's important to look at this data because the legal profession has had a sea change. This study allows us to identify social and labor trends and to document what's happening," said Dau-Schmidt.

The study finds, for example, that career satisfaction is greatest for lawyers in corporate-counsel, public interest, and government jobs, followed by larger firms and then smaller private firms. Gender- and race-related outcomes also document changes in the legal profession, such as the influence of childcare and hours on job satisfaction and relative success.



**Fidler appointed to WHO Roster of Experts**

**David P. Fidler**, James Louis Calamaras Professor of Law, has been appointed by the Director-General of the World Health Organization (WHO) to serve as an expert on international law to the official Roster of Experts under the revised International Health Regulations (IHR). The IHR is an international agreement on global health adopted by the WHO that entered into force in June 2007. The U.S. government approved Fidler's appointment, which runs through 2011. As a member of the Roster of Experts, Fidler can be called to advise the WHO Director-General during international health emergencies as well as on periodic reviews of the IHR's operation.

**Buxbaum named Academic Leadership Program Fellow**

Associate Dean for Research **Hannah Buxbaum** was among five IU faculty members named 2007–08 Academic Leadership Program Fellows by the Committee on Institutional Cooperation, the academic consortium of the Big Ten universities and the University of Chicago. Buxbaum is widely known for her work on private international law and international litigation and jurisdiction.

**FEATURED EXPERTISE**

**Charles Geyh** weighed in on "The Independence of the Courts" alongside former U.S. Supreme Court Justice Sandra Day O'Connor; *New York Times* reporter Linda Greenhouse; and Judith Kaye, Chief Judge of the State of New York, as a

panelist during the first-ever joint meeting of the American Philosophical Society and the American Academy of Arts and Sciences in Washington, D.C.

**Sarah Jane Hughes** traveled to Iceland as the keynote speaker for a White Collar Crime Conference sponsored by Iceland's association of companies. An expert on issues related to money laundering, in Reykjavik, Iceland, Hughes spoke regarding the United States' experience with white collar crime; the theoretical aspects of white collar criminality; and the practical aspects of prosecuting these crimes.

"With one of the fastest-growing financial sectors in the world, Iceland is facing increased money-laundering," explained Hughes.

**Marshall Leaffer** presented a seminar on "United States–China Intellectual Property Relations: From Adversaries to Partners" to China University of Politics and Law clinic students in Beijing. He addressed methods for breaking the current tumultuous cycle of IP-related trade policy between the two countries using legal and educational measures.

**Carwina Weng** co-facilitated an AALS Clinical Legal Education Conference workshop, "What We Don't Talk about When We Talk about Race: Identifying and Testing Our Own Assumptions." Participants engaged in an experiential session that involved exercises to develop cultural self-identity and ways to recognize, raise, and discuss race issues in clinical law practice and teaching.



## Mehrotra on lawyers and tax law

*AAAS and NEH experiences expand research arguments, resources, and perspective*



Ajay K. Mehrotra

During his spring 2007 residency as a visiting scholar of the American Academy of Arts and Sciences and with the support of a National Endowment for the Humanities fellowship, Ajay K. Mehrotra re-envisioned his research.

With the historical resources of the Boston-area and Harvard archives, the American legal history and tax law expert thrived amid an intellectual community of researchers, participating in weekly seminars and monthly forums at Harvard and Boston Universities. Mehrotra developed several articles, presented an early draft of a paper at the Boston University Legal History Series, completed a contribution to a forthcoming volume of essays, and began a co-edited volume on comparative tax history.

"I am so grateful for the opportunity to do this sustained research," Mehrotra said. "Receiving comments from leading tax law scholars and from contemporaries was invaluable; the experience informed my teaching and scholarship and deepened my sense of the American tax law topic."

His work is particularly concerned with the development of American law and political economy during the late 19th and early 20th centuries. Mehrotra focuses, in part, on the integral role that economists, lawyers, and reformers played in both the construction of a new fiscal policy and

the development of an administrative infrastructure that would support such a new fiscal order.

He examines this role in "Lawyers, Guns, and Public Monies: the U.S. Treasury, World War I, and the Administration of the Modern Fiscal State," a forthcoming article and a chapter in *Sharing the Burden: Law, Politics, and the Making of the Modern American Fiscal State: 1880–1930*, a book that explores turn-of-the-century shifts in American public finance.

"Legal professionals played, and continue to play, a huge role in the creation of the modern American fiscal state," he said. "Lawyers act as intermediaries between populist and functionalist approaches, building the practical bureaucratic and administrative apparatus that sustains a direct and graduated system of taxation."

**FALL 2007 SELECTED EVENTS**

- Sept. 12 **George P. Smith II Distinguished Visiting Professor–Chair Lecture** "Entering the Fog: On the Borderlines of Mental Capacity" Jonathan Herring, Exeter College at Oxford University
- Sept. 24 **Addison C. Harris Lecture** "Poodles and Bulldogs: the US, Britain and the the International Rule of Law" Philippe Sands, University College London
- Sept. 27 **Conference: Paths to Democracy: An International Conversation about Constitutional Stories**
- Oct. 22–25 **Military Justice Week and U.S. Court of Appeals for the Armed Forces Oral Argument**
- Oct. 26–27 **Society for Evolutionary Analysis in Law (SEAL) Ninth Scholarship Conference**
- Oct. 29 **Indiana Court of Appeals Oral Argument**
- Nov. 13 **William R. Stewart Lecture in Labor and Employment Law** "Privatizing Labor Law: The Role of Arbitrators in Implementing Neutrality/Card Check Agreements" Laura J. Cooper, University of Minnesota Law School
- Nov. 15 **Conference: Advances in Family Dispute Resolution**

# Second Annual Big Ten Aspiring Scholars Conference



A



B



C

In August, some 20 legal educators attended the 2007 Big Ten Aspiring Scholars Conference, hosted by the Indiana University School of Law—Bloomington, to focus on teaching and research development.

“This event came from a need identified by my younger colleagues,” organizer and former Associate Dean for Research Ken Dau-Schmidt said. “The conferences provide an interactive setting for young legal educators to address real issues and to develop research.”

In addition to workshop sessions, a presentation on teaching techniques by IU education expert Jennifer M. Robinson and a simulation of Indiana Law’s interactive Labor Law course represent just a few of the forums presented to attendees.



D



E

- A. Jeffrey Stake, Indiana Law, discusses the Carnegie Foundation Report “Educating Lawyers.”
- B. Indiana Law’s Christiana Ochoa’s article, “What Could Be Worse than Odious Debt?: The Underappreciated Externalities of the Odious Debt Doctrine,” presented at the conference was accepted for publication in the *Harvard International Law Journal*.
- C. Timothy Waters, new to Indiana Law, explains the legal and moral implications of recent controversial proposals to transfer sovereignty over Arab-populated territories in Israel to the Palestinian Authority.
- D. Christine Hurt, University of Illinois College of Law, discusses when to tax excess profits, the topic of her research paper titled “Defending Windfalls.”
- E. Indiana’s Ken Dau-Schmidt presents on use of simulations to incorporate skills training and applied knowledge in the classroom.

Photos by Ann Schertz

