

Amicus Curiae

Association of Retired Attorneys of Sarasota, Inc.



www.retiredattorneyssarasota.org

February 2020

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Welcome New Member

Judith Starr

**Friday, February 28, 2020
at 12 Noon**

Marina Jack
2 Marina Plaza / Bayfront Room
Sarasota, FL

Bring a prospective member (a retired attorney).
Their first lunch is complimentary.

Valet parking available: \$1 per car plus gratuity.

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February Program: “The Trump Tax Returns”

Presenter: Professor Andrew Appleby

The U.S. Supreme Court will hear oral argument in May to decide whether President Trump’s tax returns must be disclosed to the U.S. House of Representatives and the New York County (Manhattan) District Attorney’s Office. This case has obvious political significance, but Professor Appleby’s non-partisan focus will be its implications for several interesting legal issues, including taxpayer secrecy, legislative oversight of the executive branch, and presidential immunity. Professor Appleby will provide a high-level substantive and procedural overview of this topic, and then discuss the legal ramifications and the information President Trump’s tax returns may include.

About Professor Andrew Appleby

Professor Andrew Appleby of Stetson University College of Law focuses his teaching and scholarship on tax and business law. Professor Appleby has published in prominent law journals and has particular expertise in state and local taxation, sports taxation, and applied tax policy. He has been featured in The New York Times and Bloomberg TV, discussing significant tax law developments.

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Professor Appleby practiced tax law at leading law firms for nearly a decade. Most recently, he was special counsel in the tax group at Pillsbury Winthrop Shaw Pittman LLP's New York office. Earlier, he was a partner in the tax group at Eversheds Sutherland (U.S.) LLP's New York office, and an associate in the corporate group at Alston & Bird LLP's Atlanta Office. Prior to his legal career, Professor Appleby was an information technology and business consultant.

Professor Appleby earned an LL.M. in Taxation from Georgetown University Law Center, where he participated in the Graduate Tax Scholar fellowship program. He earned a J.D. from Wake Forest University School of Law, an M.B. A. from the University of Massachusetts–Amherst, and a B.S. from Florida State University.

Because of the wealth of talent and interesting lives led by our very diverse membership, we continue our series of stories focusing on the lives of our members. It is our hope to eventually cover every member.

“Amicus Personae” – Edward D. Cohen
Member of The Association of Retired Attorneys of Sarasota

Edward D. Cohen hails from New York City. He married in 1953 and was widowed in 2006. He has two daughters and one step-grandson.

Cohen attended college at CCNY for two years prior to serving in the military from 1943 to 1946 during World War II. His foreign service in the Signal Intelligence Service included Australia, the Philippines and Japan. After his return, he completed college at CCNY, earning a BBA Degree. Subsequently, he attended Harvard Law School, receiving his JD Degree in 1951.

His first law position was as Assistant Counsel to the New York Public Service Commission in Albany, NY. After five years, he left to become an Associate at Proskauer, Rose, Goetz and Mendelsohn in New York City. Following that, he was Counsel in Washington, DC to Gas Distributors Information Service, an organization of natural gas distribution companies. In 1971 he returned to Albany with an appointment as an Administrative Law Judge and served until his retirement at the end of 1994.

In talking about his years in Washington, he feels his best attribute was his “skill at proofreading to produce a weekly report as to the natural gas developments for our members.” His greatest challenge as an ALJ? “Writing appeal-proof recommended decisions.”

He feels that one of the greatest accomplishments in his career was “gaining the respect of outside counsel and co-workers.” He goes on to opine that his best client was the “people of New York.” Had he not become an attorney, he goes on, he would “probably have been an accountant.”

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Looking back, he would have advised himself to “practice law in an honorable way”. In advising those thinking of entering the legal profession, he tells them: “Do not do anything that you would subsequently be ashamed of.” Cohen feels that one of the most important things the study and practice of law taught him was to be a careful reader and writer.

Cohen is a strong believer in stricter gun control law and would like to reverse the Supreme Court’s interpretation of the Second Amendment. He would also like to reverse the Supreme Court’s ruling in Citizens United to get corporate money out of elections.

After retiring and relocating to Florida, he volunteered at the Literacy Council of Sarasota, Meals on Wheels, served on the Board of Directors at Temple Beth Israel and at Windward Bay Condo on Longboat Key. He also is a proofreader for the Jewish Federation of Sarasota/Manatee’s monthly publication, for the Manatee Playhouse in Bradenton, for Temple Beth Israel’s Newsletter, and the Windward Bay Newsletter.

Luncheon Price Increase

We have been paying the same amount for lunch since we started meeting at Marina Jack. Unfortunately, the restaurant has informed us that the cost to us will be going up, effective January 2020. Accordingly, the lunch cost to members has been increased to \$21.

BOARD CHANGES

We wish to thank Leslie Curley for her service on the Board of ARAS. She has stepped down and we welcome Diana Lynn who has been elected to succeed Leslie.

2020 Dues and Directory

In order to remain in the 2020 Directory, dues payments must be made by March 1. We remain able to maintain the same \$55.00 amount as in the past 5 years. Please remit your dues directly to Ben Berman by mail at 4223 MacKay Falls Terrace, Sarasota, FL 34243. You may also pay via PayPal on our website. A link to the website for PayPal payment may be found on page 4 of the Amicus. Your prompt payment is appreciated.

YOU ARE INVITED

LAW DAY IN THE SARASOTA SCHOOLS

You’re Invited To Volunteer Your Services For One Hour During Law Week

April 14-April 17

Contact Harold Zabin at hpzabin@aol.com

Ideas for Future Programs?

The Program Committee is always receptive to ideas for future programs. If any member has a topic or a speaker to suggest, please contact Dick Bruning at kayanddick66@gmail.com.

NEWSLETTER SUBMISSIONS

If you have items of interest to the members, please forward them to Martin Fried at mlfried@syr.edu.

Luncheon reservations and pre-payment are required. Please mail your reservation to Benjamin Berman, Esq. 4223 MacKay Falls Terrace, Sarasota, FL 34243 by Monday, February 24, 2020. Or call Ben at 941-355-2469. *We are pleased to accept your payment by check, or through our online payment option.*

Luncheon reservations may be made only by ARAS members for themselves and for their guests.

Make payments on our website for \$55 dues or \$21 luncheon fees using PayPal or your credit/debit card. To make online reservations and payments click this button. 



Mail this reservation form by the deadline in the amount of \$21 per person (includes dessert, gratuity, and tax)
Include your \$55 dues payment.
Please make checks payable to "Association of Retired Attorneys".

Member's Name _____ Phone # _____

Total in Party _____ Guest(s) Name(s) _____

Dues of \$55 _____ Luncheon Payment of \$21 _____ Total Enclosed \$ _____