

# Diversity Matters

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Spring 2013

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## Baker Donelson Welcomes Tennessee State University President, Dr. Glenda Baskin Glover

By [Alan Moore](#)



*From left: Charles Grant (Nashville), Greg Duckett of the Tennessee Board of Regents, Dr. Glenda Glover of Tennessee State University and Chancellor John Morgan of the Tennessee Board of Regents.*

The Nashville office of Baker Donelson recently hosted a welcoming reception for Dr. Glenda Baskin Glover, the eighth President of Tennessee State University (TSU), her alma mater. Dr. Glover previously served as Dean of the College of Business of Jackson State University (JSU) in Jackson, Mississippi. Dr. Glover is a certified public accountant, an attorney and holds a Ph.D. in Economics and Finance.

While in Jackson, Dr. Glover was active in many civic and community organizations, including serving for 15 years on the five-member Board of Commissioners of the Jackson Municipal Airport Authority, including three separate two-year terms as Chair of the Board.

The reception was attended by numerous members of the Nashville business and education communities and area government leaders. After welcoming comments from Nancy Vincent of Baker Donelson, Nashville Mayor Karl Dean welcomed Dr. Glover to Nashville and expressed the city's appreciation for TSU's many contributions to Nashville and Tennessee.

During her remarks, Dr. Glover discussed the importance of her experience at TSU in shaping her personal values and career, and recognized several of her former professors who were in attendance. She pledged to build strong partnerships between TSU and the Nashville business community and other educational institutions, and said she would focus her tenure on educating tomorrow's business, professional and community leaders.

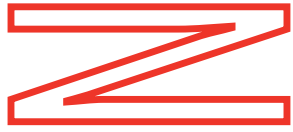


*From left: Brenda Wynn, Nashville Mayor Karl Dean, Nancy Vincent (Nashville), Steve Eisen (Nashville) and A. Dexter Samuels.*

Dr. Glover also cited her friendship and close working relationship with the Jackson office of Baker Donelson, which serves as general counsel to the Jackson Municipal Airport Authority. She praised the Firm for recognizing the importance of historically black colleges and universities, and in particular for its support of the JSU College of Business and TSU.

Dr. Glover said her connection to Baker Donelson goes back to her college days. When she was in need of scholarship assistance as an undergraduate at TSU, she was awarded a scholarship funded in part by then-United States Senator Howard Baker, former Chief of Staff to President Reagan, Senate Majority Leader and United States Ambassador to Japan.

Dr. Glover was recently featured as one of the "[Top 25 Women in Higher Education](#)" by *Diverse* magazine, further evidence of her hard work and deep knowledge of the higher education field. We wish Dr. Glover much continued success as she begins a new chapter at TSU.



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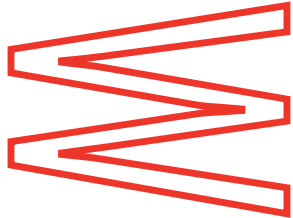
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## Tax Issues for Same-Sex and Non-Traditional Couples

By [Sara McManus](#)



Tax issues are among the many legal challenges same-sex and non-traditional couples face. Currently the Defense of Marriage Act of 1996 (DOMA) states that, under federal law, marriage is between a man and a woman. As a consequence of DOMA, our federal tax system extends to married couples a variety of tax benefits that are not available to same-sex couples. If you and your partner are unmarried, or if your same-sex marriage is only recognized under state law, here are some tax issues for you to consider as you prepare your tax returns this year:



- **Filing status** – As a result of DOMA, even if your home state recognizes your marriage, you and your partner must file separate tax returns as either “single” or “head of household” if you have at least one dependent.
- **Claiming dependents** – Because you must file separate returns, if you and your same-sex partner have a child or children together, only one of you can claim each child as a dependent on your return.
- **Second-parent adoption** – Some states have begun to recognize second-parent adoption, a mechanism by which a child can be adopted without terminating the parental rights of a biological parent. If you have paid expenses associated with a second-parent adoption, you may be eligible to take a federal income tax deduction for those expenses.
- **Benefits taxed as imputed income** – Your same-sex partner may be eligible to be included on your employer-provided health insurance. However, under DOMA, such benefits are not treated as spousal benefits, but may instead be treated as imputed income, and thus be subject to federal income tax.
- **Gift tax implications** – Heterosexual spouses are eligible to transfer money to each other tax-free, thanks to the unlimited marital deduction. However, same-sex couples risk incurring gift tax on such transfers. Be mindful that taxable transfers can occur even in cases where one partner pays for property that is titled in both partner’s names, such as a car or a house. Currently, federal law allows you to make gifts of \$14,000 or less per person per year without paying taxes or filing a gift tax return. Federal law also currently allows each taxpayer a lifetime exclusion of \$5 million indexed for inflation. However, if any gift is more than the \$14,000 annual exclusion, a gift tax return must be filed.

The inability of same-sex couples whose marriages are recognized under state but not federal law to benefit from the unlimited marital deduction is at the heart of *United States v. Windsor*, the first challenge to DOMA to reach the United States Supreme Court. The case was filed by Edith Windsor, who was married to Thea Spyer in Canada in 2007. The couple’s marriage was recognized in their home state of New York. When Spyer died in 2009, she left Windsor certain properties which resulted in a federal estate tax assessment of more than \$350,000.



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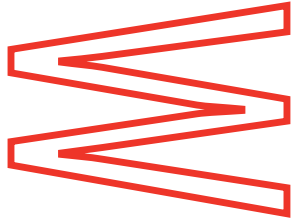


## Tax Issues for Same-Sex and Non-Traditional Couples, *continued*

The U.S. Court of Appeals for the Second Circuit upheld the lower court decision that government discrimination against lesbians and gay men is now assumed to be unconstitutional and that DOMA’s defenders could not offer any good reason for treating married same-sex couples differently from all other married couples. This is the first federal appeals court decision to decide that government discrimination against gay people gets a more exacting level of judicial review, called “heightened scrutiny.”

The Supreme Court heard oral arguments in *United States v. Windsor* on March 27. The outcome of that case has the potential to greatly change the way that same-sex couples are treated for federal tax purposes.

The tax issues faced by same-sex and non-traditional couples are complex. If you have questions about these or any other tax issues, do not hesitate to contact one of the attorneys in the Firm’s Tax Department.



## Firm Creates LGBT Affinity Group

Baker Donelson recently founded an affinity group for LGBT employees and straight allies. Baker Affinitas was founded as an extension of the Firm’s diversity initiative and commitment to equality, and is comprised of both LGBT individuals and straight allies. The purpose of Baker Affinitas is to enhance the recruitment and retention of LGBT attorneys and staff; to help promote an inclusive atmosphere designed to foster the professional and personal development of its members; to provide mentoring opportunities; and to assist LGBT members in achieving leadership opportunities within the Firm and in the legal profession. More than 50 attorneys and staff have joined the group since its inception.



## Baugh, Vincent Co-Chair OIC Annual Meeting

Mark Baugh and Nancy Vincent of the Firm’s Nashville office, co-chaired the Nashville Opportunities Industrialization Center’s (OIC) annual meeting, celebrating the center’s 45th year. Nearly 160 people attended the event, including Nashville Mayor Karl Dean and the Honorable Motohiko Kato, Consul-General of Japan. The Nashville OIC serves the Nashville community through GED training, computer courses, counseling and job placement services to disadvantaged citizens. Since 1968, OIC has provided thousands of individuals the vital skills needed to become productive and self-sufficient which in turn helps stabilize families and strengthen our community.



From left: Mark Baugh (Nashville) and the Honorable Motohiko Kato, Consul-General of Japan.



From left: The Honorable Motohiko Kato, Consul-General of Japan; Nancy Vincent (Nashville); and Darrel Mogilles, OIC Chairman of the Board and Assistant Vice President of Regional Contracting and Business Diversity, HCA Healthcare



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## Baker Donelson Attorneys Involved, In the News

Baker Donelson achieved its highest ranking yet on FORTUNE's 16th annual "[100 Best Companies to Work For](#)" list, coming in at 45th in its fourth consecutive year to be named to this prestigious listing.

"Each year, we are incredibly honored to be recognized among such a select group of companies," says Ben Adams, the Firm's Chairman and Chief Executive Officer. "This year, as we celebrate our best showing ever, I'm grateful to our employees because they are the reason Baker Donelson is a great place to work, and their dedication to the Firm, our clients and our communities is what sets us apart."

In naming Baker Donelson to the list, FORTUNE noted that the Firm "prides itself on doing the right thing" and highlighted the Birmingham office, which formed in the 1960s "as a refuge for Jewish and Catholic lawyers involved in the civil rights movement."

Baker Donelson is pleased to announce that the 2013 edition of *Chambers USA*, a highly regarded directory of America's leading lawyers for business, recognized 77 Baker Donelson attorneys as leading practitioners in 25 practice areas. In addition, *Chambers USA* recognized the Firm's health law practice as a leading national practice, and named 25 of the Firm's practice areas as leading practices in individual states.

Ten attorneys in the Firm's Georgia offices were listed in *Georgia Super Lawyers*. The publication also listed 11 attorneys in its 2013 list of *Georgia Rising Stars*. *Georgia Super Lawyers* also named two Baker Donelson attorneys to its top attorney lists. **Linda S. Finley** and **Linda A. Klein** were named among the top 50 female attorneys in Georgia, and Ms. Klein was also named among the top 100 attorneys in Georgia.

Twenty-five attorneys in the Firm's Louisiana offices were named in *Louisiana Super Lawyers*. The publication also ranked **Jan Hayden** as the number one attorney in the state. **Nancy Scott Degan** was named among the top 10 attorneys in Louisiana, and **Monica Frois** was listed in the top 50 attorneys in the state. Ms. Degan, **Donna Fraiche**, Ms. Frois and Ms. Hayden were also named among the top 25 female attorneys in the state. Ms. Degan was featured in the magazine's cover story, "The Unflinching Advocate." In addition, eight attorneys were listed as *Louisiana Rising Stars*.

**Lauren Anderson** (Nashville) wrote "[To 'D' or not to 'D': Opening the Capital Markets to Start-Ups](#)," published on SouthernAlpha, a site for high growth, entrepreneurial and tech news. Ms. Anderson was also listed in the inaugural edition of *LMG Clean Technology and Renewable Energy's* "CleanTech 100."

**Shameak Belvitt** (Nashville) has been selected to participate in the 2013 class of Nashville Emerging Leaders.

**Kate Bogard** (Memphis) co-authored "Implicit Bias and Employment Law: A Voyage Into the Unknown," an article published on Bloomberg BNA.

**Natalie Bolling** (Birmingham) was named to *B-Metro* magazine's "Rising Stars of the Birmingham Bar" list. The list includes only 25 attorneys and showcases "some of Birmingham's top young legal talent at the top of their game."





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## Baker Donelson Attorneys Involved, In the News, *continued*

**Martha Boyd's** (Nashville) article "[Government Contractors: Are You Prepared for the Coming Sequestration?](#)," was published on Corporate Compliance Insight's website. Ms. Boyd was also named to the Law360 Employment Editorial Advisory Board, which solicits feedback on Law360's coverage to gain insight from experts in the field on how to best shape future coverage.

**Emily Brackstone** (Memphis) published "[New Accelerator Secures Startup Funding](#)," on the *Wall Street Journal's* "The Accelerators" blog.

**Christy Crider** (Nashville) was awarded the [Trailblazer](#) award at the *Nashville Business Journal's* annual Women of Influence luncheon.

**Stacey Davis** (Birmingham) was appointed to the Board of Directors of the Alabama Jazz Hall of Fame. Founded in 1978 with a mission "to foster, encourage, educate and cultivate a general appreciation of the medium of jazz music as a legitimate, original and distinctive art form indigenous to America," the museum is located in Birmingham's historic Carver Theatre.

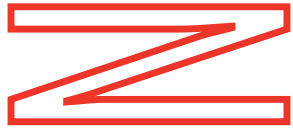
**Doreen Edelman** (Washington, D.C.) was featured in a question-and-answer article on [Law360.com](#).

**Charles K. Grant** (Nashville) has been selected as this year's recipient of the [A.A. Birch Outstanding Public Service Award](#) by the Napier-Looby Bar Foundation. The award is given in recognition of outstanding professional achievements, dedication to the legal profession and commitment to the organized bar. Charles was specifically chosen for his pro bono efforts within the community, his volunteerism and his commitment to ensuring all individuals have equal access to the justice system. Mr. Grant is also president-elect of the Nashville Bar Association.

**C. Meade Hartfield** (Jackson) wrote "[Litigation: Defending food labeling lawsuits – are you hungry for more?](#)," which was published on InsideCounsel.com.

**Jennifer P. Keller** (Johnson City), chair of Baker Donelson's nationally-recognized Labor & Employment Department, has been elected a member of the Firm's board of directors. Ms. Keller was elected by Baker Donelson's shareholders to a three-year term as a member of the board. Ms. Keller, who is a shareholder in the Firm's Johnson City office, advises clients on a wide variety of labor and employment issues, provides training for employers on a range of employment law matters and regularly appears before various administrative agencies, including the Department of Labor, Equal Employment Opportunity Commission, Tennessee Human Rights Commission and National Labor Relations Board. She has been recognized as a leader in her field by numerous prestigious legal publications, including *Chambers USA: America's Leading Lawyers for Business*, *The Best Lawyers in America*® and *Mid-South Super Lawyers*. Ms. Keller was named among the "Most Powerful Employment Attorneys, Up and Comers" by *Human Resource Executive* (2011 and 2012) and was named to the *Tri-Cities Business Journal's* Top 40 Under 40 (2004). In 2012, she was recognized by Baker Donelson as its Johnson City Pro Bono Attorney of the Year.





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## Baker Donelson Attorneys Involved, In the News, *continued*

Linda Klein’s (Atlanta) article “[Involving Your Staff: Pro Bono is More Than Just Doing Good](#),” was published by *Law Practice* magazine, a publication of the American Bar Association. Ms. Klein was also featured as the [Attorney of the Month](#) in the Metro Atlanta edition of *Attorney at Law Magazine*.

Susan McBee (Washington, D.C.) and Bryan Jones participated in a gene patenting online symposium on SCOTUSblog.com, authoring the entry, “[The Supreme Court should be mindful of naturally derived products other than nucleic acids when deciding Myriad](#).”

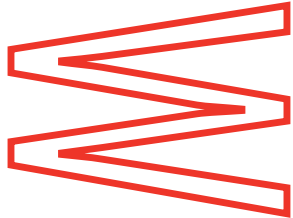
Carolyn Schott (Nashville) was a finalist in the Company Manager category of the Nashville Business Journal’s annual Women of Influence awards.

Ellen Tauscher (Washington, D.C.) has been named to the National Nuclear Security Administration’s governance panel by House of Representatives Minority Leader Nancy Pelosi. Ms. Tauscher was also one of four newly-elected members of the National Endowment for Democracy’s Board of Directors.

Emily Turner Landry (Memphis) recently published “[Litigation: 5th Circuit upholds reduction of jury’s non-economic damages award pursuant to Mississippi’s statutory civil damage caps](#),” and “[Litigation: Post-Mensing sands still shifting on generic design defect claims](#),” on InsideCounsel.com.

Sara Turner (Birmingham) was listed in the *Birmingham Business Journal*’s [Top 40 Under 40](#).

Nancy Vincent (Nashville) was featured in a [video and article](#) for *The Tennessean* about the opening of Nashville’s new convention center, the Music City Center.



## Where We’ll Be

We are proud to sponsor the unveiling of portraits of Medgar and Myrlie Evers at the Mississippi Museum of Art in Jackson, Mississippi on June 12, 2013. The unveiling is part of three days of events remembering the 50th anniversary of the assassination of Medgar Evers, a pioneer for civil rights and social justice in Mississippi.

Baker Donelson is honored to provide pro bono services the Medgar and Myrlie Evers Institute, an institution working to cultivate self-determination, equity and justice worldwide, nurturing and developing new generations of socially and politically activated people by transferring knowledge, sharing wisdom and nurturing civic engagement.

Look for our booth at this year’s [Nashville Pride Festival](#) on June 15 at Riverfront Park in Nashville, Tennessee. We are proud to sponsor this year’s Festival, which is celebrating its 25th year furthering its mission to educate and maintain a sense of pride, community and awareness of, about and for LGBT people and culture in Middle Tennessee.



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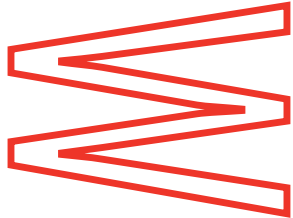
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# New Faces

Several new attorneys have joined Baker Donelson recently, including:



- [Suzan Abramson](#), of counsel in the Atlanta office and member of Securities and Corporate Governance Practice Group. She focuses her practice on public and private securities offerings, venture capital and private equity transactions, and mergers and acquisitions. She has served as outside general counsel for businesses across a wide spectrum of industries, having taken many businesses from their creation to an initial public offering and beyond. Ms. Abramson has been listed in *The Best Lawyers in America* for Corporate Law since 2010, included in *Florida Trend Magazine's* list of Florida Legal Elite since 2011, and was named Best Lawyers' 2011 Orlando Corporate Law "Lawyer of the Year." She is a member of the board of directors of the Association for Corporate Growth, Greater Orlando Chapter.



- [Terrence O. Davis](#), shareholder in the Atlanta and Washington, D.C. offices and member of the Securities and Corporate Governance Practice Group. Mr. Davis focuses his practice on serving clients in the financial services industry. He regularly counsels investment advisers; registered investment companies, including mutual funds and exchange traded funds; investment company boards of directors; private investment funds, including hedge funds and private equity funds; and broker-dealers and distributors. With regard to his fund clients, Mr. Davis advises such clients in connection with all facets of the design, distribution and regulatory compliance applicable to such products. In addition, Mr. Davis advises investment adviser and investment company clients in connection with the design, implementation and evaluation of their compliance programs.

- [Joseph "Joe" Delgado](#), shareholder in the Atlanta office and member of the Corporate/M&A Group. Joe concentrates his practice on the representation of business entities. He represents clients in all aspects of corporate and partnership law, including formation, financing, tax, securities, mergers, acquisitions, intellectual property and restrictive covenants. He handles a variety of securities issues for both public and private companies such as registrations, SEC compliance filings and private placements. He has extensive experience in mergers, acquisitions and other business combinations. Mr. Delgado also serves as general counsel for a variety of emerging companies.

- [Carla Gunnin](#), shareholder in the Atlanta office and member of the Labor & Employment Group. Ms. Gunnin primarily focuses her practice on labor relations matters and occupational safety and health issues. Although she is based in the Firm's Atlanta office, Ms. Gunnin has a national practice and litigates cases before federal and state administrative tribunals throughout the United States in matters of Occupational Safety and Health (OSHA) law and Mine Safety and Health (MSHA) law.

- [Susan Mathews](#), of counsel in the Houston office. Ms. Mathews, a member of Baker Donelson's Financial Institutions Advocacy Group, is a bankruptcy attorney with a national practice representing Chapter 11 trustees and examiners, debtors, creditors and creditors' committees in all facets of bankruptcy and bankruptcy litigation. Her experience includes contested stay litigation, debtor-in-possession credit facilities, drafting of plan and disclosure statements, claims objections, preference and fraudulent transfer litigation, and related matters. She also represents purchasers in asset sales, and residential mortgage lenders and servicers in bankruptcy cases and state court litigation.

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## Diversity Matters Editor

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[Nancy A. Vincent](#), of counsel in the Nashville office of Baker Donelson, is a member of the Firm's Corporate group and concentrates her practice in the areas of government bid disputes, state and federal procurement transactions and administrative law. Ms. Vincent also represents owners and professionals in public policy matters and complex litigation, including matters involving telecommunications.

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