UT LAW CLE

THE UNIVERSITY OF TEXAS SCHOOL OF LAW

62ND ANNUAL

# TAXATION CONFERENCE

Earn up to 15.00 Hours of Credit Including 2.00 Hours of Ethics Credit; and 18.00 Hours of CPE Credit
TX Legal Specialization Credit Approved for Estate Planning and Probate Law and Tax Law

December 3–4, 2014

2014 STANLEY M. JOHANSON

# ESTATE PLANNING WORKSHOP

Earn up to 6.50 Hours of Credit Including 0.75 Hour of Ethics Credit; and 7.50 Hours of CPE Credit
TX Legal Specialization Credit Approved for Estate Planning and Probate Law and Tax Law

December 5, 2014

Radisson Hotel and Suites Downtown ▪ Austin, Texas

www.utcle.org ▪ 512.475.6700

62ND ANNUAL

# TAXATION CONFERENCE

December 3–4, 2014 ▪ Radisson Hotel and Suites Downtown ▪ Austin, Texas

## WEDNESDAY MORNING, DEC. 3, 2014

**Presiding Officer:**
**Christina A. Mondrik, Mondrik & Associates, Austin, TX**

**7:30 a.m.** Registration Opens

Includes continental breakfast.

**8:35 a.m.** Welcoming Remarks

**8:45 a.m.** 2.00 hrs

**Recent Developments in Federal Income Taxation**

A discussion of the significant court decisions, rulings and statutory and regulatory developments of the past year.

Bruce A. McGovern, South Texas College of Law, Houston, TX
Martin J. McMahon Jr., University of Florida Levin College of Law, Gainesville, FL

**10:45 a.m.** Break

**11:00 a.m.** 1.00 hr

**Texas State Tax Update**

Learn about the sweeping legislative reforms made to the Texas franchise tax in which transportation, rental and auto repair businesses received generous tax preferences, the Comptroller's corresponding rule changes and the litigation that prompted these changes. Review of the *Newpark Resources*, *Titan Transportation* and *CGG-Veritas* cases which clarified important revenue exclusion and COGS issues arising under the Texas franchise tax.

James F. Martens, Martens, Todd, Leonard & Taylor, Austin, TX

**12:00 p.m.** Pick Up Lunch

Included in registration.

## WEDNESDAY AFTERNOON

**Presiding Officer:**
**Maxine Aaronson, Attorney at Law, Dallas, TX**

### LUNCHEON PRESENTATION

**Introduction**

Lawrence B. Gibbs, Former Commissioner, IRS, Miller & Chevalier Chartered, Washington, DC

**12:20 p.m.** 1.00 hr

**21st Century Tax Administration**

An analysis of the implications of reduced budgets for tax administration, including the IRS's ability to promote voluntary compliance, to protect taxpayer rights, and to transform itself into an effective 21st century tax administration.

Nina E. Olson, Taxpayer Advocate Service, Internal Revenue Service, Washington, DC

**1:20 p.m.** Break

**1:35 p.m.** 1.00 hr | .50 hr ethics

***Windsor* One Year Later: Questions Answered?**

A review of current tax issues that same-sex couples are facing around the country, including the implications of the *Windsor* decision and Revenue Ruling 2013–17.

Patricia A. Cain, Santa Clara University School of Law, Santa Clara, CA

**2:35 p.m.** .75 hr

**IRS Collection Action**

Protecting the rights of the non-liable spouse from Federal tax liens and levies with respect to Texas homestead properties.

Michael L. Cook, Cook Brooks Johnson PLLC, Austin, TX

**3:20 p.m.** Break

**3:30 p.m.** 1.00 hr

**Getting Our Arms around the New 3.8% Tax on Net Investment Income**

A discussion of the 2013 proposed and final regulations under Section 1411, dealing with the 3.8% tax on net investment income and its application to trusts and estates, and recommendations and guidance to minimize the net investment income tax for owners of closely held businesses, real estate professionals and private equity investors.

C. Wells Hall, Nelson Mullins Riley & Scarborough LLP, Charlotte, NC
Laura Howell-Smith, Deloitte Tax LLP, Washington, DC
Adrienne M. Mikolashek, Internal Revenue Service, Washington, DC (Invited)

**4:30 p.m.** .75 hr

**IRS Appeals: Managing the Process**

The IRS Office of Appeals remains the cornerstone of dispute resolution for the tax administration system, but the appeals process and implementation has been the focus of the Appeals Judicial Approach and Culture (AJAC) Project. The AJAC's objective is to return the Office of Appeals to a quasi-judicial approach in the way it handles cases, with the goal of enhancing internal and external customer perceptions of a fair, impartial and independent Office of Appeals. Gain insight on how the AJAC Project is changing the Appeals process and what practitioners should keep in mind as that process continues to evolve.

Jasper "Jack" Taylor, Norton Rose Fulbright, Houston, TX

**5:15 p.m.** Adjourn

## ABOUT THE COVER

*Glimmer Rock*, 36" x 48", acrylic on canvas, is by Jimmy Jalapeeno. For more information, visit **www.jalapeeno.com**

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Santa Clara, CA

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Koning Rubarts LLP
Dallas, TX

CHAYA KUNDRA
Kundra & Associates, P.C.
Rockville, MD

## THURSDAY MORNING, DEC. 4, 2014

**Presiding Officer:**
**Catherine C. Scheid, Attorney at Law, Houston, TX**

**7:30 a.m.** Conference Room Opens
Includes continental breakfast.

**8:30 a.m.** 1.00 hr | .50 hr ethics

**Offshore Tax Enforcement and Compliance**
Practical advice for real life client issues including current IRS and DOJ international tax enforcement priorities, initiatives and procedures, practitioner representation strategies and techniques, and recent developments regarding examinations and voluntary disclosures of previously undeclared offshore financial accounts (FBAR) and assets.

Charles P. Rettig, Hochman, Salkin, Rettig, Toscher & Perez, P.C., Beverly Hills, CA

**9:30 a.m.** 1.00 hr

**Collection of Employment Taxes**
Strategic considerations practitioners face in handling cases involving delinquent employment taxes, both under circumstances where the business is viable and where it is not. By analyzing a variety of factual scenarios, practitioners gain insight on how to respond to Final Notices of Intent to Levy; how to secure penalty abatement; how to propose, to maximum effect, the most advantageous collection alternative; how to make payment remittances in the client's best interests; and how to contest the imposition of the Trust Fund Recovery Penalty (TFRP).

Chaya Kundra, Kundra & Associates, P.C., Rockville, MD
Carol M. Luttati, Law Offices of Carol M. Luttati, New York, NY
Jaime Vasquez, Chamberlain, Hrdlicka, White, Williams & Aughtry, San Antonio, TX

**10:30 a.m.** Break

**10:45 a.m.** .75 hr

**Don't Leave Money on the Table! IRS [Mis]Computation of Interest**
After resolving federal tax deficiencies or refunds, taxpayers and their representatives must still be alert for IRS errors in computing interest. Learn areas in which the law is still uncertain, as well as settled law that the IRS often applies incorrectly.

Robert D. Probasco, The Probasco Law Firm, Dallas, TX

**11:30 a.m.** Pick Up Lunch
Included in registration.

## THURSDAY AFTERNOON

**Presiding Officer:**
**Patrick L. O'Daniel, Norton Rose Fulbright, Austin, TX**

### LUNCHEON PRESENTATION

**11:50 a.m.** .75 hr

**State of the Tax World**
Why we desperately need tax reform and what it should look like and why a repeat of the 1986 Tax Reform won't work for the 21st Century.

Michael J. Graetz, Columbia Law School, New York, NY

**12:35 p.m.** Break

**12:50 p.m.** 2.00 hrs

**New Proposed Regulations on Partnership Liability Allocations**
The new proposed regulations on partnership liability allocations would make the most far-reaching changes to the partnership tax area in 20 years. An up-to-the minute discussion, with practitioners and a key government official, of their effects on partnership tax planning and interactions with critical areas such as partnership income, loss allocations and the cancellation of indebtedness rules.

Terence F. Cuff, Loeb & Loeb, Los Angeles, CA
Craig Gerson, U.S. Department of the Treasury, Washington, DC
Blake D. Rubin, McDermott Will & Emery, Washington, DC

**2:50 p.m.** Break

**3:00 p.m.** 1.00 hr ethics

**Top 10 Ethics Issues That Get Tax Professionals in Trouble for Malpractice**
How to avoid potentially costly mistakes in all aspects of your practice including issues arising during the client intake process—conflicts of interest, defending your own tax planning, the scope of your representation, providing tax advice in opinion letters and tax return positions, lack of supervision or inadequate staffing of tax work and coming to the party too late. Suggestions are provided on alternative solutions if, despite the best advice, you've found yourself in trouble with your clients.

Randy J. Curato, ALAS, Inc., Chicago, IL
Paul Koning, Koning Rubarts LLP, Dallas, TX
Christopher S. Rizek, Caplin & Drysdale, Chartered, Washington, DC

**4:00 p.m.** 1.00 hr

**Conversion of Ordinary Income into Capital Gains: The Early Termination of Private Trusts and Charitable Remainder Trusts**
Analysis of the income tax and trust law considerations that need to be addressed when terminating a trust before its scheduled end, including when an early termination can result in income tax savings.

Jerome M. Hesch, Berger Singerman LLP, Miami, FL

**5:00 p.m.** Adjourn

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Martens, Todd, Leonard & Taylor
Austin, TX

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Houston, TX

MARTIN J. MCMAHON JR.
University of Florida Levin College of Law
Gainesville, FL

ADRIENNE M. MIKOLASHEK (INVITED)
Internal Revenue Service
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NINA E. OLSON
Taxpayer Advocate Service, Internal Revenue Service
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## CONFERENCE ACCREDITATION

**CLE CREDIT**

This course has been approved for Minimum Continuing Legal Education credit by the State Bar of Texas Committee on MCLE in the amount of 15.00 hours, of which 2.00 credit hours will apply to legal ethics/professional responsibility credit.

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Earn up to 18.00 credits in Taxes
Delivery Method: Group-Live
Program Level: Overview
Advance Preparation: None

**CFP CREDIT**

Certified Financial Planner credit approval expected

2014 STANLEY M. JOHANSON

# ESTATE PLANNING WORKSHOP

December 5, 2014 ▪ Radisson Hotel and Suites Downtown ▪ Austin, Texas

## FRIDAY MORNING, DEC. 5, 2014

**Presiding Officer:**
**Stanley M. Johanson, The University of Texas School of Law, Austin, TX**

**7:30 a.m.** Registration Opens
Includes continental breakfast.

**8:15 a.m.** Welcoming Remarks

**8:30 a.m.** 1.25 hrs

**Recent Developments Affecting Estate Planning**
Recent cases, regulations, rulings and other "hot" estate planning topics relating to valuation issues, new basis at death rule, marital deduction, portability election, qualified plans and IRAs, and more.
Stanley M. Johanson, The University of Texas School of Law, Austin, TX

**9:45 a.m.** Break

**10:00 a.m.** 1.00 hr

**Planning for New Basis at Death**
Historically large federal gift and estate tax exemptions plus the availability of portability mean that for many taxpayers, estate and gift taxes are simply no longer a primary concern. For most of our clients, there is a new emphasis on maximizing a taxpayer's basis in property acquired from a decedent. Learn cutting-edge tricks and tips to maximize basis while still giving effect to your client's estate planning goals.
Mickey R. Davis, Davis & Willms, PLLC, Houston, TX

**11:00 a.m.** 1.00 hr

**Estate Planning for Beneficiaries Who May Need Long-Term Care**
Why revocable trusts impede medicaid eligibility, how a simple testamentary trust can protect medicaid benefits, why there is no real income limit for nursing home benefits, and how to avoid common Medicaid "transfer traps."
H. Clyde Farrell, Farrell & Pak PLLC, Austin, TX
Bliss Burdett Pak, Farrell & Pak PLLC, Austin, TX

**12:00 p.m.** Pick Up Lunch
Included in registration.

## FRIDAY AFTERNOON

### LUNCHEON PRESENTATION

**12:20 p.m.** .75 hr

**Handling the Sensitive Estate Tax Examination**
Girlfriends and boyfriends, prior unreported gifts, other omitted assets, open income tax audits, decedents previously involved in illegal activities, undervalued assets, cash hoards, potential executor liability and discharge from liability under 6905 and 2204, potential criminal restitution claims and priority of claimants, criminal gift and estate tax cases, and failure to file and failure to pay issues are covered.
Charles M. Meadows Jr., Meadows, Collier, Reed, Cousins, Crouch & Ungerman, L.L.P., Dallas, TX

**1:05 p.m.** Break

**1:20 p.m.** 1.00 hr

**Estate Planning for Married Couples with Estates of $2M to $10M**
Large estate exemptions and portability have totally revised planning paradigms. Critical issues include planning around portability, the increased relative importance of structuring around flexibility to achieve basis step-up, and changed paradigms regarding trust income taxes and distribution planning. Traditional non-tax issues, such as trustee selection and asset protection planning (including divorce planning), are also addressed.
Stephen R. Akers, Bessemer Trust, Dallas, TX

**2:20 p.m.** Break

**2:30 p.m.** 1.50 hrs | .75 hr ethics

**Estate Planning Workshop**
The Workshop addresses practical and ethical concerns commonly faced by practitioners in the estate planning area, covering hot-button issues stemming from recent cases, rulings and regulations (final and proposed).

Moderator:
Stanley M. Johanson, Austin, TX

Panelists:
Stephen R. Akers, Dallas, TX
Patricia A. Cain, Santa Clara, CA
Mickey R. Davis, Houston, TX
H. Clyde Farrell, Austin, TX
Jerome M. Hesch, Miami, FL
Charles M. Meadows Jr., Dallas, TX
Bliss Burdett Pak, Austin, TX

**4:00 p.m.** Adjourn

## WORKSHOP FACULTY

STEPHEN R. AKERS
Bessemer Trust
Dallas, TX

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Santa Clara University School of Law
Santa Clara, CA

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Earn up to 3.50 credits in Taxes
Earn up to 4.00 credits in Specialized Knowledge and Applications
Delivery Method: Group-Live
Program Level: Overview
Advance Preparation: None

**CFP CREDIT**

Certified Financial Planner credit approval expected

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**Online:**
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www.utcle.org/conferences/ES14

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PO Box 7759
Austin, TX 78713-7759

**Fax:**
512.475.6876

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512.475.6700

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Telephone ________ Fax ________

Registrant's Email (required) ________ Assistant's Email (optional) ________

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## REGISTRATION

### TAXATION CONFERENCE—TX14

*Includes Course Materials and Wednesday and Thursday Luncheon Presentations*

**1. Select Registration Type**

- ❑ Individual registration by Friday, November 21 . . . . $475
- ❑ Individual registration after Friday, November 21 . . . . $525

**2. Select Course Materials Format**

- ❑ Electronic Course Binder on USB Key ONLY
- ❑ Printed Course Binder ONLY

**Taxation Conference Registration Total** . . . . $______

### ESTATE PLANNING WORKSHOP—ES14

*Includes Course Materials and Friday Luncheon Presentation*

**1. Select Registration Type**

- ❑ Individual registration by Friday, November 21 . . . . $325
- ❑ Individual registration after Friday, November 21 . . . . $375

**2. Select Course Materials Format**

- ❑ Electronic Course Binder on USB Key ONLY
- ❑ Printed Course Binder ONLY

**Estate Planning Workshop Registration Total** . . . . $______

**REGISTRATION SUBTOTAL** $______

**SAVE $50 WHEN YOU REGISTER FOR *BOTH* TAXATION CONFERENCE AND ESTATE PLANNING WORKSHOP** -$50 $______

## IN-HOUSE For Texas MCLE Credit

*ConferenceComplete package includes Audio CD Set plus a Printed Binder and MCLE Reporting Form for each participant. Available for delivery 3–5 weeks after conference date. Shipping included.*

### TAXATION CONFERENCE—TX14

- ❑ In-House CLE for 2 . . . . $850
- ______ Additional participant(s) for $275 each . . . . $______

**Taxation Conference In-House Total** . . . . $______

### ESTATE PLANNING WORKSHOP—ES14

- ❑ In-House CLE for 2 . . . . $500
- ______ Additional participant(s) for $175 each . . . . $______

**Estate Planning Workshop In-House Total** . . . . $______

**IN-HOUSE SUBTOTAL** $______

## CONFERENCECOMPLETE MATERIALS For Research and Self-Study

*Comprehensive Binder and Audio products from the live conference. Available for delivery 3–5 weeks after conference date. Shipping included. Texas customers add 8.25% sales tax.*

### TAXATION CONFERENCE—TX14

- ❑ eBinder Download (PDF) . . . . $225
- ❑ Printed Binder . . . . $275
- ❑ Audio Download (MP3) . . . . $175
- ❑ Audio CD Set . . . . $225

**Taxation Conference ConferenceComplete Materials† Total** . . . . $______

†Texas customers—add 8.25% sales tax or include Exemption Certificate . . . $______

*Sales tax will be invoiced separately on taxable materials orders for which payment does not include tax.*

### ESTATE PLANNING WORKSHOP—ES14

- ❑ eBinder Download (PDF) . . . . $125
- ❑ Printed Binder . . . . $175
- ❑ Audio Download (MP3) . . . . $75
- ❑ Audio CD Set . . . . $125

**Estate Planning Workshop ConferenceComplete Materials† Total** . . . . $______

†Texas customers—add 8.25% sales tax or include Exemption Certificate . . . $______

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# 62ND ANNUAL TAXATION CONFERENCE
# 2014 ESTATE PLANNING WORKSHOP

December 3–4 and December 5, 2014 ■ Austin, Texas



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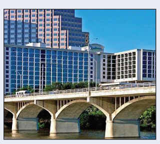
TX14/ES14

## AUSTIN

**December 3–4, 5, 2014**

### CONFERENCE LOCATION



**Radisson Hotel and Suites Downtown**
111 E. Cesar Chavez Street
Austin, Texas
512.478.9611

**Special Room Rate: $149**
good through November 2, 2014
(subject to availability)

**Parking:** $3 daily self-parking; $24 valet
$8 overnight self-parking
(subject to change)

### KEY DATES

**November 21, 2014**
*last day for early registrations*
add $50 for registrations
received after this time

**November 24, 2014**
*last day for cancellation (full refund)*

**December 1, 2014**
*last day for cancellation (partial refund)*
$50 processing fee applied

**December 3, 2014, 8:35 a.m.**
*Taxation Conference begins*

**December 5, 2014, 8:15 a.m.**
*Estate Planning Workshop begins*

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