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
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 rental and auto repair businesses received generous tax preferences, the Comptroller’s corresponding
rules and regulations 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 in which transportation,
Bruce A. McGovern, South Texas College of Law, Houston, TX
Martin J. McMahon Jr., University of Florida Levin College of Law, Gainesville, FL

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

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School of Law
Santa Clara, CA

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ALAS, Inc.
Chicago, IL

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U.S. Department of the Treasury
Washington, DC

MICHAEL L. COOK
Cook Brooks Johnson PLLC
Austin, TX

LAWRENCE B. GIBBS
Former Commissioner, IRS
Miller & Chevalier Chartered
Washington, DC

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Miami, FL

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Nelson Mullins Riley & Scarborough LLP
Charlotte, NC

CHAYA KUNDRA
Kundra & Associates, PC
Rockville, MD

TERENCE F. CUFF
Loeb & Loeb
Los Angeles, CA

ADRIENNE M. MIKOLAESH
Internal Revenue Service
Washington, DC (Invited)

MICHAEL J. GRAETZ
Columbia Law School
New York, NY

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Nelson Mullins Riley & Scarborough LLP
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Kundra & Associates, PC
Rockville, MD

ABOUT THE COVER
Glimmer Rock, 36” x 48”, acrylic on canvas, is by Jimmy Jalapeeno. For more information, visit www.jalapeeno.com

11:00 a.m. 1.00 hr

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

4:30 p.m. .75 hr

5:15 p.m. Adjourn

3:30 p.m.
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. Mikolash, Internal Revenue Service, Washington, DC (Invited)

5:15 p.m. Adjourn

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THURSDAY MORNING, DEC. 4, 2014

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

7:30 a.m. 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. Retting, Hochman, Salkin, Retting, 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 respond to Final Notices of Intent to Levy; 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. .10 hr ethics
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

12:30 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

CONFERENCE FACULTY (cont’d)

CAROL M. LUTTATI
Law Offices of Carol M. Luttati
New York, NY

JAMES F. MARTENS
Martens, Todd, Leonard & Taylor
Austin, TX

BRUCE A. MCGOVERN
South Texas College of Law
Houston, TX

MARTIN J. McMATHON JR.
University of Florida Levin College of Law
Gainseville, FL

ADRIENNE M. MIKOLASHEK (INVITED)
Internal Revenue Service
Washington, DC

NINA E. OLSON
Taxpayer Advocate Service, Internal Revenue Service
Washington, DC

ROBERT D. PROBASCO
The Probasco Law Firm
Dallas, TX

CHARLES P. RETTIG
Hochman, Salkin, Retting, Toscher & Perez, P.C.
Beverly Hills, CA

CHRISTOPHER S. RIZEK
Caplin & Drysdale, Chartered
Washington, DC

BLAKE D. RUBIN
McDermott Will & Emery
Washington, DC

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Norton Rose Fulbright
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ALAS, Inc.
Chicago, IL

JEROME M. HESCH
Berger Singerman LLP
Miami, FL

JACCIE L. WATSON
Taxpayer Advocate Service
Washington, DC

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.

5:00 p.m. Adjourn

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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

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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 & Unger mann, LLP, 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

PATRICIA A. CAIN
Santa Clara University School of Law
Santa Clara, CA

MICKEY R. DAVIS
Davis & Willms, PLLC
Houston, TX

H. CLYDE FARRELL
Farrell & Pak PLLC
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Berger Singerman LLP
Miami, FL

STANLEY M. JOHANSON
The University of Texas School of Law
Austin, TX

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Meadows, Collier, Reed, Cousins, Crouch & Unger mann, LLP, Dallas, TX

BLISS BURDETT PAK
Farrell & Pak PLLC
Austin, TX

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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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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 ........................................ $........

IN-HOUSE

For Texas MCLE Credit

Conference Complete 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 ........................................ $........

CONFERENCE COMPLETE 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 Conference Complete Materials Total ........................................ $........

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ESTATE PLANNING WORKSHOP—ES14

☐ eBinder Download (PDF) ........................................ $125

☐ Printed Binder ........................................ $175

☐ Audio Download (MP3) ........................................ $75

☐ Audio CD Set ........................................ $125

Estate Planning Workshop Conference Complete Materials Total ........................................ $........

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CONFERENCE COMPLETE MATERIALS SUBTOTAL ........................................ $........

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62ND ANNUAL TAXATION CONFERENCE
2014 ESTATE PLANNING WORKSHOP
December 3–4 and December 5, 2014 • Austin, Texas

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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