

65th Annual Taxation Conference
December 13-14, 2017 • DoubleTree by Hilton Hotel Austin • Austin, TX

Wednesday Morning, Dec. 13, 2017

Presiding Officer:

Christina A. Mondrik, Mondrik & Associates - Austin, TX

7:30 am	<p>Registration Opens</p> <p>Includes continental breakfast.</p>
8:20 am	<p>Welcoming Remarks</p>
8:30 am 0.75 hr	<p>Penalties Above 20%: What Are They, When Are They Applied, and How Do You Defend?</p> <p>Discuss the various penalties, when they may apply, and applicable defenses, when the IRS seeks to impose accuracy-related penalties in excess of 20%, including gross valuation misstatements, undisclosed non-economic substance transactions, undisclosed foreign financial asset understatements, and undisclosed listed and other avoidance transactions.</p> <p>Caroline D. Ciruolo, Kostelanetz & Fink, LLP - Washington, DC</p>
9:15 am 0.75 hr	<p>EPCRS and Retirement Plans: A Misunderstood Relationship</p> <p>EPCRS has enjoyed unparalleled acceptance as an IRS tool to correct retirement plan failures, yet too few appreciate what the 19 year old gift can do. Get better acquainted with the "EPCRS 11.0" and learn what its newest features can do for your clients.</p> <p>T. David Cowart, Dentons - Dallas, TX</p>
10:00 am	<p>Break</p>
10:15 am 1.50 hrs	<p>Don't Throw Away Your Shot: How to Deal With the New IRS Audit Rules in Your Partnership Agreements</p> <p>Review techniques for drafting partnership agreements to deal with considerations presented by the new partnership audit rules (including various potential conflicts, fiduciary duties, flexibility vs. control of the PR, and opting out or not), while taking into account the rules' potential application for both federal and state purposes.</p> <p>Elizabeth A. Copeland, Strasburger & Price, LLP - San Antonio, TX Charles P. Rettig, Hochman, Salkin, Rettig, Toscher & Perez, P.C. - Beverly Hills, CA</p>
11:45 am	<p>Pick Up Lunch</p> <p>Included in registration.</p>

Wednesday Afternoon, Dec. 13, 2017

Presiding Officer:

James F. Martens, Martens, Todd, Leonard & Ahlrich - Austin, TX

LUNCHEON PRESENTATION

12:05 pm 1.00 hr	Update from the Texas Comptroller of Public Accounts Learn about trends and issues affecting the Texas economy and tax administration from the Comptroller of Public Accounts and his staff. Understanding where we are today can help all of us ensure we remain prosperous tomorrow. Glenn A. Hegar, Texas Comptroller of Public Accounts - Austin, TX Nancy L. Prosser, Texas Comptroller of Public Accounts - Austin, TX
1:05 pm	Break
1:20 pm 1.00 hr	Are You Saying Someone Could Actually Go to Jail ... for THAT?? Hear how criminal tax enforcement is taking some new and unexpected directions. Old statutes—but surprising new uses. G. Tomas Rhodus, Gray Reed - Dallas, TX
2:20 pm 1.00 hr ethics	Social Media and Tax Ethics Address the ethical concerns that can arise from the use (and misuse) of social media by attorneys, with particular attention to how tax practitioners should be aware of the benefits and risks of such technology. Benjamin David Halpern, Shackelford, Melton & McKinley - Dallas, TX
3:20 pm	Break
3:30 pm 1.00 hr	Recent Developments in 1031 Exchanges Explore recent developments involving 1031 exchanges, with a focus on recent court decisions and IRS pronouncements. Examine the latest trends and techniques pertaining to 1031 exchange transactions and structures. Todd Keator, Thompson & Knight LLP - Dallas, TX
4:30 pm 1.00 hr ethics	Ethical Issues Involving Deceased, Incompetent, and Unavailable Clients If a client becomes unavailable or passes away before a filing deadline or trial date, an attorney will have challenges effectively representing the client. Identify common issues that arise in representing deceased, incompetent, and unavailable clients. Rachel L. Partain, Caplin & Drysdale - New York, NY
5:30 pm	Adjourn

Thursday Morning, Dec. 14, 2017

Presiding Officer:

Catherine C. Scheid, Attorney at Law - Houston, TX

7:30 am	<p>Conference Room Opens</p> <p>Includes continental breakfast.</p>
8:30 am 2.00 hrs	<p>Recent Developments in Federal Income Taxation</p> <p>Review significant court decisions, rulings, and statutory and regulatory developments of the past year.</p> <p>Bruce A. McGovern, South Texas College of Law Houston - Houston, TX</p>
10:30 am	<p>Break</p>
10:45 am 1.00 hr	<p>State and Local Tax Update</p> <p>Survey the significant changes in Texas state and local tax law, including recent legislation, court decisions, and administrative developments.</p> <p>Amanda Traphagan, Seay & Traphagan, PLLC - Austin, TX</p>
11:45 am	<p>Pick Up Lunch</p> <p>Included in registration.</p>

Thursday Afternoon, Dec. 14, 2017

Presiding Officer:

T. Charles Parr III, Parr & Associates - San Antonio, TX

LUNCHEON PRESENTATION

12:05 pm 1.00 hr	<p>Tax Reform: Why #TRIH Tax Reform is Hard and #TRIM Tax Reform is Mandatory</p> <p>Explore the impact of our current tax system, why reform matters, why it's controversial, and the implications of potential reforms for the short and long run.</p> <p>Pamela F. Olson, PricewaterhouseCoopers LLP - Washington, DC</p>
1:05 pm	<p>Break</p>
1:20 pm 1.00 hr	<p>Tax Collection by the Department of Justice Tax Division: Key Concepts and Considerations</p> <p>Learn how the DOJ collects unpaid taxes and the considerations it takes into account when enforcing unpaid tax liabilities. Get a thorough overview of numerous collection tools at DOJ's disposal, including enforcement of levies, tax liens, judgment liens, nominee and alter ego determinations, sequestrations, and garnishments. Hear how the DOJ uses informal and formal discovery to uncover hidden assets to satisfy unpaid taxes.</p> <p>Herb Linder, U.S. Department of Justice, Tax Division - Dallas, TX (Invited) Ramona Stephens Notinger, U.S. Department of Justice, Tax Division - Dallas, TX (Invited) Andy Sobotka, U.S. Department of Justice, Tax Division - Dallas, TX (Invited)</p>

2:20 pm
1.00 hr

Controversies and Transactional Issues (Captive Insurance)

Captive insurance companies can be useful risk management tools for small businesses when designed and implemented correctly. Gain insights into the basics of structuring captive insurance companies, traps to avoid, and current trends in IRS challenges to captive arrangements.

Cindy L. Grossman, Giordani, Swanger, Ripp & Jetel, LLP - Austin, TX
Charles J. "Chad" Muller III, Chamberlain, Hrdlicka, White, Williams & Aughtry - San Antonio, TX

3:20 pm

Break

3:30 pm
1.00 hr

Dealing with a Decedent's Fraud: Cleaning up Our Dead Client's Bad Behavior

The fraudulent acts of a decedent can, and often do, plague an estate and expose fiduciaries to personal liability. Discuss practical strategies to resolve issues arising from, and limit fiduciary liability with respect to, unreported taxable gifts, undisclosed offshore financial arrangements, and fraudulent tax returns filed by the decedent.

Frank Agostino, Agostino & Associates, P.C. - Hackensack, NJ
Larry Sannicandro, McCarter & English - Newark, NJ

4:30 pm

Adjourn