

69th Annual Taxation Conference
December 1-2, 2021 • AT&T Conference Center • Austin, TX
December 1-2, 2021 • Live Webcast

Wednesday Morning, Dec. 1, 2021

Presiding Officer:

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

| | |
|----------------------------|--|
| 7:30 am In Austin Only | Registration Opens Includes continental breakfast. |
| 8:20 am | Welcoming Remarks |
| 8:30 am 2.00 hrs | Recent Developments in Federal Income Taxation Review significant court decisions, rulings, and statutory and regulatory developments of the past year. Bruce A. McGovern, South Texas College of Law Houston - Houston, TX |
| 10:30 am | 15-Minute Break |
| 10:45 am 1.00 hr | New Developments in Texas Taxes Texas tax laws and rules have quickly changed. Our Legislature enacted laws allowing direct access to the courts for refund claims and challenging audit assessments without first paying the contested taxes. Meanwhile, the Comptroller made sweeping changes to his rules for apportionment and research incentives. Learn about these changes and how they will affect Texas taxpayers. Jimmy Martens, Martens, Todd & Leonard - Austin, TX |
| 11:45 am In Austin Only | Pick Up Lunch (in Austin) Included in registration. |

Wednesday Afternoon, Dec. 1, 2021

Presiding Officer:

Maxine Aaronson, Attorney at Law - Dallas, TX

LUNCHEON PRESENTATION

THANK YOU TO OUR LUNCHEON SPONSOR

BAKER BOTTS




| | |
|--------------------------------------|--|
| 12:15 pm 1.00 hr | Luncheon Presentation with Commissioner Charles P. Rettig Charles P. Rettig, Internal Revenue Service - Washington, DC |
| 1:15 pm | 15-Minute Break |
| 1:30 pm 1.00 hr | Legislative Update This presentation covers pending or recently enacted legislation with a particular focus on U.S. international tax provisions. Christopher Hanna, Southern Methodist University Dedman School of Law - Dallas, TX |
| 2:30 pm 1.00 hr | Employee Benefits Issues A survey of the changing landscape of employee benefits during 2021, including legislative changes from the Consolidated Appropriations Act, 2021, the American Rescue Plan Act and guidance on COVID relief efforts, retirement plan changes and other benefits changes. A brief overview of cybersecurity-related to benefit plans, and of new developments with respect to deferred compensation and 409A. Greta E. Cowart, Jackson Walker LLP - Dallas, TX |
| 3:30 pm | 15-Minute Break |
| 3:45 pm 1.00 hr 0.25 hr ethics | Important Tax Considerations for Cryptocurrencies Cryptocurrencies such as bitcoin and other virtual currencies, stablecoins and tokens, are receiving significant attention from financial market participants, investors, Congress, the courts, and the IRS. This presentation highlights the important tax considerations and new developments for virtual currencies including estate, audit, tax penalties, and client relationship concerns. Stevie D. Conlon, Wolters Kluwer - Chicago, IL |
| 4:45 pm | Adjourn |

Thursday Morning, Dec. 2, 2021

Presiding Officer:

Donald O. Jansen, The University of Texas System - Austin, TX

| | |
|---------------------------|--|
| 7:30 am In Austin Only | Continental Breakfast and Conference Room Opens THANK YOU TO OUR BREAKFAST SPONSOR  |
| 8:25 am | Morning Announcements |

| | |
|---------------------------------------|---|
| 8:30 am 1.00 hr | <p>Preparing for Your First Partnership Audit Under the New Rules</p> <p>The new partnership audit rules went into effect in 2018 and, with the IRS's increased emphasis on partnership audits, many partnerships may experience their first audit under the new rules soon. Explore the new rules and tips for surviving your first audit.</p> <p>Lee Meyercord, Holland & Knight LLP - Dallas, TX Mary A. McNulty, Holland & Knight LLP - Dallas, TX</p> |
| 9:30 am 1.00 hr | <p>Developments Concerning Carried Interests</p> <p>A focus on the various legislative and regulatory approaches being taken with respect to the taxation of carried interests, as well as the issues concerning the structuring of carried interests and fee waivers.</p> <p>Richard M. Lipton, Baker McKenzie LLP - Dallas, TX</p> |
| 10:30 am | 15-Minute Break |
| 10:45 am 1.00 hr 0.25 hr ethics | <p>Employment Tax Update: Worker Classification, It's Not Just About Gig Workers</p> <p>An update on the most recent case law, including gig worker issues, and other tax issues related to worker classification. These issues have been highlighted recently by the gig worker cases, but continue to have a wide-range impact on other industries as well. Hear an update on settlement opportunities and initiatives for employers, and potential state tax implications.</p> <p>Christina A. Mondrik, Mondrik & Associates - Austin, TX</p> |
| 11:45 am In Austin Only | <p>Pick Up Lunch (in Austin)</p> <p>Included in registration.</p> |

Thursday Afternoon, Dec. 2, 2021

Presiding Officer:

Stanley L. Blend, Clark Hill, PLC - San Antonio, TX

LUNCHEON PRESENTATION

| | |
|---------------------|---|
| | <p>THANK YOU TO OUR LUNCHEON SPONSOR</p> <div>  Clark Hill </div> |
| 12:15 pm 1.00 hr | <p>The Good, the Bad and the UGLY in Tax Court Trials: A Luncheon Presentation with Judge Elizabeth A. Copeland</p> <p>Compare and contrast the United States Tax Court's virtual Zoomgov trials with live in-person trials and hear tips on what works in each, what doesn't, what to expect, and best practices.</p> <p>Hon. Elizabeth A. Copeland, United States Tax Court - Washington, DC</p> |

| | |
|---------------------|---|
| 1:15 pm | 15-Minute Break |
| 1:30 pm 1.50 hrs | <p>What Does Enforcement Look Like Today?</p> <p>While Congress debates whether to fund more IRS enforcement, the Service continues to prioritize certain audit and criminal enforcement issues. Discuss areas of current IRS focus, such as John Doe summonses, conservation easements, captive insurance, employment taxes, passport restrictions, repatriation of assets, innocent spouse claims in the Tax Court, information return penalties, and regulation of return preparers.</p> <p>Moderator: Larry A. Campagna, Chamberlain, Hrdlicka, White, Williams & Aughtry, P.C. - Houston, TX</p> <p>Panelist: Hon. Elizabeth A. Copeland, United States Tax Court - Washington, DC Charles J. "Chad" Muller III, Chamberlain, Hrdlicka, White, Williams & Aughtry - San Antonio, TX</p> <p>Materials By: Steve Toscher, Hochman Salkin Toscher Perez P.C. - Beverly Hills, CA</p> |
| 3:00 pm | 10-Minute Break |
| 3:10 pm 1.00 hr | <p>Legislative Changes As They Affect Your Daily Practice</p> <p>The administration has proposed significant changes to the Internal Revenue Code that will impact the advice and planning we do for clients. These speakers discuss the current status of the proposed changes and the current thinking for planning possibilities, taking into account legislative changes that have been enacted and potential future changes.</p> <p>Stanley L. Blend, Clark Hill, PLC - San Antonio, TX Michael L. Cook, Cook Brooks Johnson PLLC - Austin, TX Richard M. Lipton, Baker McKenzie LLP - Dallas, TX</p> |
| 4:10 pm 1.00 hr | <p>Creative Charitable Giving Tools Your Clients Can Use, Including Use of Donor Advised Funds</p> <p>Understand common charitable estate planning tools and learn to explain them in ways your clients will understand. Explore key factors to consider when comparing donor advised funds and private foundations. Design split-interest trusts to fit your clients' needs. Consider using charitable trusts to mimic stretch IRA's after the SECURE Act.</p> <p>Mickey R. Davis, Davis & Willms, PLLC - Houston, TX</p> |
| 5:10 pm | Adjourn |