

71ST ANNUAL
TAXATION CONFERENCE

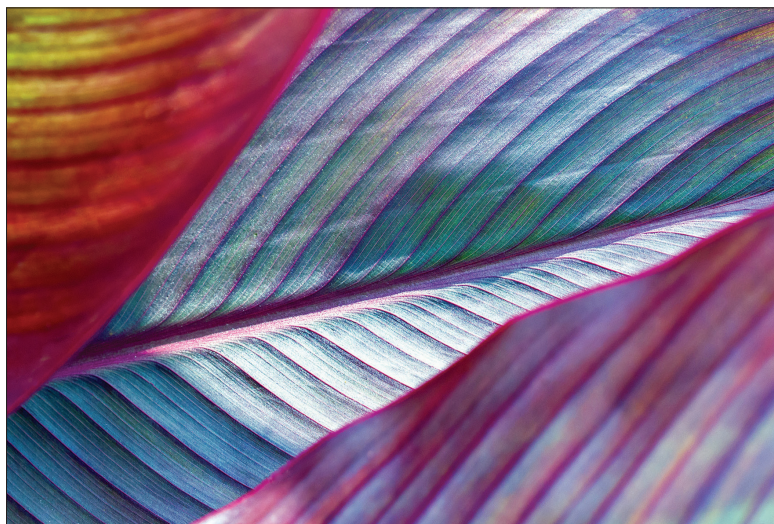
Day 1: Focus on Business Planning

Wednesday, December 13, 2023

AT&T Conference Center ■ Austin, Texas

 Also Available as a Live Webcast – December 13

Earn up to 7.75 Hours of Credit Including 1.00 Hour of Ethics Credit
MCLE Credit Approved in TX, CA, OK, and PA (Hours Vary By Jurisdiction)
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71ST ANNUAL
TAXATION CONFERENCE

Day 2: Focus on Controversy

Thursday, December 14, 2023

AT&T Conference Center ■ Austin, Texas

 Also Available as a Live Webcast – December 14

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71ST ANNUAL
TAXATION CONFERENCE DAY 1: BUSINESS PLANNING

December 13, 2023 ■ AT&T Conference Center ■ Austin, Texas

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Specialization Credit Approved for Estate Planning and Probate Law and Tax Law

Times listed are in Central Time

WEDNESDAY MORNING, DEC. 13, 2023

Presiding Officer:

**T. Charles Parr III, ABIP, P.C.,
San Antonio, TX**

7:30 a.m. Conference Room Opens

Includes continental breakfast.

8:20 a.m. Welcoming Remarks

8:30 a.m. 1.00 hr

Buy-In, Buy Out and Operational Considerations for Professional Practices and Closely held Businesses

Examine buy-in, buy-out, and operational issues related to a sole proprietorship, c-corporation, s-corporation, and partnership. Discuss buy-in, buy-out, and operational alternatives for an existing shareholder or partner to admit a new shareholder or partner or have one be bought out. Gain insight into operational issues, including new and existing partner compensation allocations, decisions requiring unanimous consent, and general operational issues.

Robb A. Longman, Longman & Van Grack, LLC,
Bethesda, MD

9:30 a.m. 1.00 hr

The Conservation Easement Controversy: IRS Attacks, Taxpayer Victories, and New Guidance

This presentation, made by an attorney who defends hundreds of easement disputes, explores IRS attacks, taxpayer defenses, important court decisions, and what to expect next.

Hale E. Sheppard, Chamberlain Hrdlicka, Atlanta, GA

10:30 a.m. 15-Minute Break

MCLE

This course has been approved for Minimum Continuing Legal Education credit by the State Bar of Texas Committee on MCLE in the amount of 7.75 hours, of which 1.00 credit hour will apply to legal ethics/professional responsibility credit. The University of Texas School of Law is a State Bar of California approved MCLE provider (#1944), and an Oklahoma Bar Association MCLE presumptively-approved provider (#169).

10:45 a.m. 1.00 hr ethics

Work Product and Attorney-Client Privilege after In Re Grand Jury: Where Do We Go From Here?

Hear a review of the current state of the law post-In re: Grand Jury with an emphasis on the Fifth Circuit and how the law there differs from others around the country.

Melissa L. Wiley, Lowenstein Sandler LLP,
Washington, DC

11:45 a.m. Pick Up Lunch

Included in registration.

WEDNESDAY AFTERNOON

Presiding Officer:

**Maxine Aaronson, Attorney at Law,
Dallas, TX**

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LUNCHEON PRESENTATION

12:15 p.m. .75 hr

Property Tax 2023: Where We Are, How We Got Here, and What's Ahead

Recap the successes and failures of the 88th Texas Legislature on property tax relief, tax incentives, and tax administration and discuss the most pressing challenges for the property tax system in Texas.

Jennifer Rabb, Texas Taxpayers and Research Association, Austin, TX

1:00 p.m. 15-Minute Break

1:15 p.m. 1.00 hr

Deceptively Simple: Targeted Allocations in Private Equity Deals

Examine practical issues associated with the use of targeted income allocations in private equity transactions. In particular, provide an overview of allocations in respect of carried interests and how such allocations can be impacted by clawback provisions and fee waivers.

Mark Dundon, Kirkland & Ellis LLP, Houston, TX

2:15 p.m. 1.00 hr

Correcting Partnership Capital Accounts

In the wake of mandatory tax basis reporting of capital accounts, BBA revisions to the partnership audit and litigation rules, and a renewed IRS focus on auditing partnerships, fixing prior period mistakes in partnership capital accounts has become a much more fraught exercise. Examine common causes of capital account errors, as well as possible resolutions.

John Colvin, Colvin + Hallett, P.S., Seattle, WA

3:15 p.m. 15-Minute Break

3:30 p.m. 1.00 hr

Transferable Energy Tax Credits

The Inflation Reduction Act provides two new opportunities to monetize energy tax credits in addition to traditional tax equity. Discuss those options and guidance issued by Treasury and the IRS and address when taxpayers should use transferability, direct pay or tax equity.

Maher Haddad, Baker & McKenzie LLP, Chicago, IL

4:30 p.m. 1.00 hr

QSBS: Quest for Quantum Exclusions (Queries, Qualms, Qualifications & QOZ)

Hear a discussion of planning opportunities and other issues including how QSBS can be combined with QOZ Investments, complications with SPAC mergers, unanswered questions, potential pitfalls, and best practices in the quest for quantum QSBS exclusions.

Paul S. Lee, Northern Trust, New York, NY

5:30 p.m. Adjourn

MEET THE SPEAKERS RECEPTION

5:30 p.m. – 6:30 p.m.

Join us for drinks and hors d'oeuvres with program faculty and attendees.

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71ST ANNUAL
TAXATION CONFERENCE DAY 2: CONTROVERSY

December 14, 2023 ■ AT&T Conference Center ■ Austin, Texas

Earn up to 7.50 Hours of Credit Including 1.00 Hour of Ethics Credit
MCLE Credit Approved in TX, CA, OK, and PA (Hours Vary By Jurisdiction)
Specialization Credit Approved for Estate Planning and Probate Law and Tax Law

Times listed are in Central Time

THURSDAY MORNING, DEC. 14, 2023

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

8:20 a.m. Welcoming Remarks

8:30 a.m. 2.00 hrs

Recent Developments

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 a.m. 15-Minute Break

10:45 a.m. 1.00 hr

Texas Tax Disputes: Four Ways to Get Your Ticket to the Courthouse/SALT Update

Whether you're challenging the Comptroller's audit assessment or denial of your refund claim, more options are available, including one that does not require paying upfront. Hear an explanation of the different ways and the advantages and disadvantages of each, insight into tax law changes from the 2023 Legislature, and more.

Jimmy Martens, Martens, Todd, & Leonard,
Austin, TX

11:45 a.m. Pick Up Lunch

Included in registration.

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THURSDAY AFTERNOON

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

LUNCHEON PRESENTATION

12:15 p.m. 1.00 hr ethics

The Government's Crackdown on Tax Fraud Enablers: How Tax Professionals Can Avoid Becoming Criminal Defendants

Tax professionals are increasingly finding themselves in very uncomfortable positions, as targets and co-defendants in criminal investigations. Hear valuable information from a former FBI agent and federal prosecutor on how tax professionals can stay out of the government's crosshairs.

Tony Box, Gray Reed & McGraw LLP, Dallas, TX

1:15 p.m. 15-Minute Break

1:30 p.m. 1.50 hrs

IRS Operations: Looking Back and Looking Ahead

The Inflation Reduction Act of 2022 appropriated almost \$80 billion to the IRS to be expended over 10 years, mostly for Taxpayer Services, Enforcement, Operations Support, and Business Systems Modernization. The speakers discuss the importance of these funds to support meaningful, effective tax administration for your clients, you, and our country.

Charles P. Rettig, Former IRS Commissioner, Los Angeles, CA
Michael J. Desmond, Former IRS Chief Counsel, Gibson, Dunn & Crutcher LLP, Los Angeles, CA
Tom Cullinan, Former IRS Counselor to the Commissioner, Chamberlain Hrdlicka, Atlanta, GA

3:00 p.m. 15-Minute Break

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3:15 p.m. 1.00 hr

Effect of the APA on IRS Guidance

Taxpayers are increasingly challenging the validity of Treasury Regulations and Notices under the Administrative Procedure Act (APA). The IRS has traditionally relied on the Anti-Injunction Act as a barrier to pre-enforcement challenges to its rules and regulations, but courts are now finding APA challenges outside the scope of the Anti-Injunction Act's limitation on judicial review. Hear a discussion of current law on APA challenges to IRS guidance, as well as where the law should move.

Kristin E. Hickman, University of Minnesota Law School, Minneapolis, MN
Calvin H. Johnson, The University of Texas School of Law, Austin, TX
Susan C. Morse, The University of Texas School of Law, Austin, TX

4:15 p.m. 1.00 hr

Penalty Abatement Strategies That Work

With the IRS increasingly assessing penalties and viewing penalties as a source of revenue, what practical strategies work to get the IRS to abate penalties? How can I optimize the chances to get my client's penalties abated? How does the Independent Office of Appeals analyze and resolve penalty cases? Hear the answers to those questions and more.

Dan Price, Law Offices of Daniel N. Price, PLLC, San Antonio, TX

5:15 p.m. Adjourn

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LIVE EVENT REGISTRATION

Special group registration rates available, including those for IRS employees. Call 512.475.6700

Taxation Conference Day 1: Focus on Controversy Registration

Includes Electronic Course Binder Download (PDF) in "Your Briefcase."

- Live, In-person Event Registration \$350 | \$450 after November 29
- Live Webcast Registration \$350 | \$450 after November 29

Taxation Conference Day 1 Printed and Shipped Binder with Registration

(Shipping Included) – Available Through Friday, December 14

Please Note: Printed binder will arrive 2-3 weeks after the conclusion of the live conference. Delivery to P.O. boxes is not permitted. Binders will not be distributed on-site.

- Printed and Shipped Course Binder \$81.19 (\$75*)

Taxation Conference Day 1 Webcast Add-on

Register for the in-person conference and add on the webcast format for attendance flexibility.

- Webcast Add-on \$75

Taxation Conference Day 1 Registration Total \$ _____

Taxation Conference Day 2: Focus on Tax Controversy

Includes Electronic Course Binder Download (PDF) in "Your Briefcase."

- Live, In-person Event Registration \$350 | \$450 after November 29
- Live Webcast Registration \$350 | \$450 after November 29

Taxation Conference Day 2 Printed and Shipped Binder with Registration

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Includes Electronic Course Binder Download (PDF) and program video/audio. Available 4–6 weeks after live event. Hours may vary depending on actual event runtime.

- Tax Conference Day 1 eConference \$450

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- Electronic Post-Course Download (PDF) \$189.44 (\$175*)
- Printed Post-Course Binder \$243.56 (\$225*)

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Includes Electronic Course Binder Download (PDF) and program video/audio. Available 4–6 weeks after live event. Hours may vary depending on actual event runtime.

- Tax Conference Day 2 eConference \$450

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- Printed Post-Course Binder \$243.56 (\$225*)

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1900 University Avenue
Austin, TX 78705
877.744.8822 (reservations)**Special Room Rate: \$199**good through November 12, 2023
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(subject to availability)**Parking:**Please visit www.utcle.org/conferences/TX23
for daily and overnight rates**KEY DATES****November 29, 2023***Last day for early registration rates***December 6, 2023***Last day for full refund cancellation***December 8, 2023***Last day for partial refund cancellation*
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