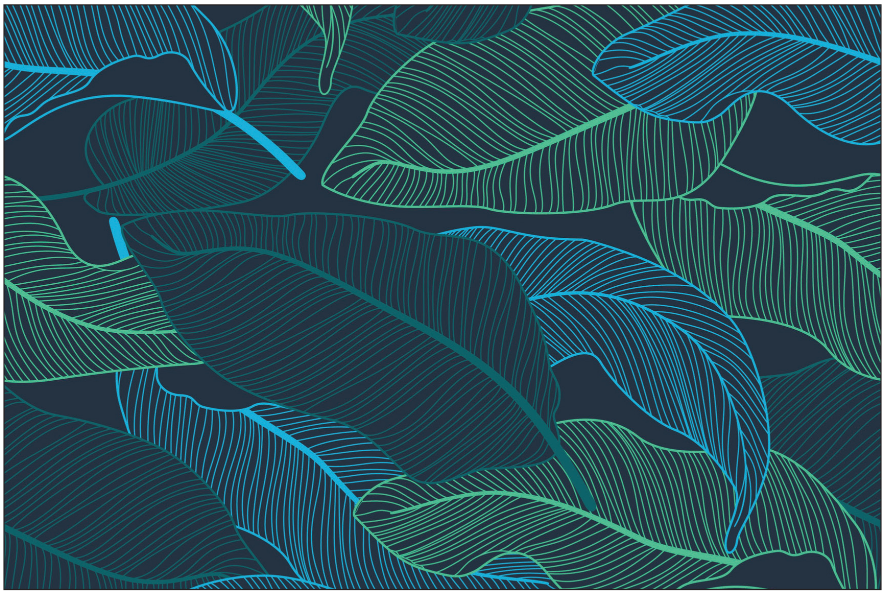
UT LAW CLE | THE UNIVERSITY OF TEXAS | TEXAS LAW

72ND ANNUAL

TAXATION CONFERENCE



Day 1: Focus on Business Planning

Wednesday, December 4, 2024

Day 2: Focus on Tax Controversy

Thursday, December 5, 2024

AT&T Conference Center ▪ Austin, Texas

Also Available as a Live Webcast – December 4, 5

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Day 1: Earn up to 7.00 Hours of Credit Including 1.00 Hour of Ethics Credit

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

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72ST ANNUAL
TAXATION CONFERENCE DAY 1: BUSINESS PLANNING

December 4, 2024 ▪ AT&T Conference Center ▪ Austin, Texas

Earn up to 7.00 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

WEDNESDAY MORNING, DEC. 4, 2024

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

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

THANK YOU TO OUR WEDNESDAY BREAKFAST SPONSOR
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8:30 a.m. Welcoming Remarks

8:45 a.m. 1.00 hr

The Meaning of "as such": Imposing SECA Tax on Limited Partners
An update on the current state of examinations and litigation surrounding the limited partner exception to the Self-Employment Contributions Act (SECA), with an overview of the history and circumstances in which the limited partner exception applies and how to approach this issue during an audit.

Lee Meyercord, Holland & Knight, Dallas, TX
Anthony Sacco, IRS, Office of Chief Counsel, Washington, DC

9:45 a.m. 1.00 hr

Navigating the NIL Landscape: Contracts, Cash, and Compliance
Delve into the evolving landscape of Name, Image, and Likeness (NIL) rights, focusing on the legal complexities of contracts, financial management, and tax implications for athletes, their advisors and collectives. Gain insights into crafting compliant NIL agreements, the latest regulatory changes, and how to effectively navigate the financial and tax challenges associated with these deals through case studies and current events to demonstrate the practical application of these principles in today's dynamic sports environment.

Luke A. Fedlam, Porter Wright Morris & Arthur LLP, Columbus, OH

10:45 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 7.00 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).

11:00 a.m. 1.00 hr

What's a Trade or Business for Tax Purposes? Interpreting Varying Guidance for Real Estate Businesses and Family Offices
The term "trade or business" is a critical tax determination in multiple areas but it is not defined in either the Internal Revenue Code or Regulations. Learn the differing interpretations of this term under the Code, focusing on Sections 162, 469(c)(7)(C), 199A, and 163(j) and divisions of real estate corporations.

Bradley T. Borden, Brooklyn Law School, Brooklyn, NY

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

WEDNESDAY AFTERNOON

Presiding Officer:
Craig M. Bergez, Porter Hedges LLP, Houston, TX

THANK YOU TO OUR WEDNESDAY LUNCHEON SPONSOR
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LUNCHEON PRESENTATION

12:30 p.m. 1.00 hr

Federal Tax Legislative Outlook
Hear a perspective on the current tax policy landscape, including a review of recently enacted legislation and prospects for tax legislation in 2025. Discuss the impact of the November presidential and congressional elections on the tax policy landscape, as well as how the pending expiration of significant provisions of the Tax Cuts and Jobs Act may be addressed.

Marc J. Gerson, Miller & Chevalier Chartered, Washington, DC

1:30 p.m. 15-Minute Break

1:45 p.m. 1.00 hr

Economic Substance and *Liberty Global*: Are There Limitations to the ESD?
The district court's decision in *Liberty Global*, combined with various statements from government officials, appears to indicate an expansion of the economic substance doctrine (ESD). Explore the history, application and limitations of the doctrine, with *Liberty Global* serving as the background for discussion.

Richard M. Lipton, Baker McKenzie LLP, Dallas, TX

2:45 p.m. 1.00 hr ethics

Who's Your Client?
Identifying your client seems like a simple issue, but it is frequently complicated, particularly with organizational clients such as partnerships, LLCs, corporations or trusts, or even simply joint return filers. The client's identity in turn bears on all sorts of ethical and practical issues, including conflicts, where your duties lie, how to advise organizational clients, protect client confidences and privileges, handle communications with others and common interest agreements, etc.

Christopher S. Rizek, Holland & Knight, Washington, DC

3:45 p.m. 15-Minute Break

4:00 p.m. 1.00 hr

S Corporation Issues in M&A
Buying or selling an S corporation comes with big opportunities and potentially big problems. Starting with Subchapter S election diligence, the result of which often drives the structure of the deal, learn how to handle "bad" (or missing) facts, ways to balance the seller's desire to maximize after-tax purchase price proceeds with the buyer's desire for tax attributes to support the deal and the common private equity buyer's desire for sellers to roll over some equity, as well as dealing with state tax items.

Joan C. Arnold, Troutman Pepper Hamilton Sanders, LLP, Philadelphia, PA

5:00 p.m. Adjourn

MEET THE SPEAKERS RECEPTION

5:00 p.m. – 6:00 p.m.

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

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72ND ANNUAL

TAXATION CONFERENCE DAY 2: CONTROVERSY

December 5, 2024 ▪ AT&T Conference Center ▪ Austin, Texas

Earn up to 7.00 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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Times listed are in Central Time

THURSDAY MORNING, DEC. 5, 2024

Presiding Officer:
Michael L. Cook, Cook Brooks Johnson PLLC, Austin, TX

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

8:30 a.m. Welcoming Remarks

8:45 a.m. 1.50 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

10:15 a.m. 15-Minute Break

10:30 a.m. .50 hr

Texas Tax Update
Update on this year's Texas tax cases and rulings.

Gordon J. Martens, Martens Law, Austin, TX

11:00 a.m. 1.00 hr

Liens and IRS Collection Appeals: Nuances and Opportunities
If your client owes money to the IRS, the IRS will inevitably file a lien against your client. What are the processes and procedures to avoid the filing of the IRS Notice of Federal Tax Lien (NFTL)? If the IRS has already filed an NFTL, or they are threatening to levy your client, how do you appeal the filing of the NFTL or avoid the levy of your client's assets? Learn the processes and nuances of utilizing Collection Appeals Program (CAP) and Collection Due Process (CDP) hearings to protect your client's rights, including practical information that includes both IRS and practitioner viewpoints.

E. Martin Davidoff, Davidoff Tax Law & Prager Metis CPAs, Cranbury, NJ

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

THURSDAY AFTERNOON

Presiding Officer:
Lee Meyercord, Holland & Knight, Dallas, TX

LUNCHEON PRESENTATION

12:30 p.m. 1.00 hr

An Update from the IRS Commissioner
Key topics will include current issues affecting tax administration, IRS programs and services, and future agency initiatives. At the conclusion of this presentation, participants will have a better understanding of:

- efforts to improve tax compliance to ensure fairness for all taxpayers;
- the work being done to bring about long-term transformational change at the IRS, using the resources provided under the Inflation Reduction Act;
- an update on the IRS's modernization efforts, such as enhancements to IRS Online Account and efforts to digitally scan paper returns and forms; and
- the latest initiatives to improve services online, over the phone and in person.

Danny Werfel, IRS Commissioner, Washington, DC
Lawrence B. Gibbs, Miller & Chevalier, Washington, DC

1:30 p.m. 15-Minute Break

1:45 p.m. 1.00 hr

Enhancing Your Success in Controversy Cases
Explore the often-overlooked litigation options and tools available to all taxpayers, including closely held businesses, such as qualified offers and global settlements.

Scott S. Ahroni, Polsinelli PC, New York, NY

2:45 p.m. 1.00 hr

Handling BBA Partnership Audits
Partnership audits are on the rise and practitioners must confront the entity-level tax that is the default rule under the BBA rules. Hear from a principal author of the BBA regulations, who will share strategic considerations for advisors and taxpayers to consider in deciding how to address the entity level tax. Our speaker also played a significant role in developing procedures and forms for the BBA's implementation and will offer practical tips for navigating the various procedural steps in a BBA audit.

Jenni Black, Citrin Cooperman

3:45 p.m. 15-Minute Break

4:00 p.m. 1.00 hr ethics

Fixing Federal Tax Return Mistakes
Mistakes happen in tax. Fixing those mistakes usually gets harder as time goes by. This presentation surveys a range of potential options: rescission, tax elections including Section 9100 relief, amended returns, method changes, attribute redeterminations, and more. The presentation also highlights ethical obligations that arise when considering how to best address prior mistakes.

Tom Greenaway, KPMG LLP, Boston, MA

5:00 p.m. Adjourn

CONFERENCE ACCREDITATION

The University of Texas School of Law is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.

Day 1 - Focus on Business Planning:
Earn up to 8.25 credits

Day 2 - Focus on Tax Controversy:
Earn up to 8.25 credits

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In addition, we continue to offer multiple educational opportunities online—both live and on-demand—by bringing practitioners together virtually. We are fortunate to serve so many of you who strive for excellence in the practice of law.

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CONFERENCE REGISTRATION

LIVE EVENT REGISTRATION

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

Taxation Conference Day 1: Focus on Business Planning Registration
Includes Electronic Course Binder Download (PDF) in "Your Briefcase."

❑ Live, In-person Event Registration $450
❑ Live Webcast Registration $450

Taxation Conference Day 1 Printed and Shipped Binder with Registration (Shipping Included) – Available Through December 4
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 $450
❑ Live Webcast Registration $450

Taxation Conference Day 2 Printed and Shipped Binder with Registration (Shipping Included) – Available Through December 5
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.

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

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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

Tax Conference Day 1 Post-Course Binder – For Research and Self-Study
Comprehensive binder with papers and slides, available for delivery 4–6 weeks after live event.

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

Tax Conference Day 1 Post-Conference Products Subtotal . . . . . $______

Tax Conference Day 2 eConference – For Texas and California MCLE Credit
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

Tax Conference Day 2 Post-Course Binder – For Research and Self-Study
Comprehensive binder with papers and slides, available for delivery 4–6 weeks after live event.

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

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TAXATION CONFERENCE DAY 1: BUSINESS PLANNING
TAXATION CONFERENCE DAY 2: CONTROVERSY

December 4–5, 2024 ■ AT&T Conference Center ■ Austin, Texas

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Day 1: December 4, 2024
Day 2: December 5, 2024

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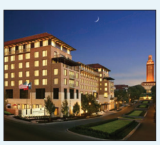

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1900 University Avenue
Austin, TX 78705
877.744.8822 (reservations)

Special Room Rate: $204
good through November 4, 2024
reference "UT Taxation and Estate Planning Conference"
(subject to availability)

Parking:
Please visit www.utcle.org/conferences/TX24A for daily and overnight rates

KEY DATES

November 22, 2024
Last day for full refund cancellation

November 25, 2024
Last day for partial refund cancellation
$50 processing fee applied

December 4, 2024, 8:20 a.m., CT
Conference begins

December 5, 2023
Last day to order a printed and shipped course binder with in-person or webcast conference registration.

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UT Law CLE's **72nd Annual Taxation Conference** presents the expertise and in-depth analysis essential to understanding where tax law is, where it came from, and where it is going. With a renowned slate of regional and national speakers, the conference is a must attend event for those looking to keep current amidst a dramatically changing tax landscape.

We're continuing the 2-day agenda format from last year! The topics will be grouped according to the subject matter and each day will have a cohesive theme. Join us on Wednesday: Focus on Business Planning and/or Thursday: Focus on Tax Controversy.

Continue Friday with Professor Stanley M. Johanson's popular Estate Planning Workshop offering lively discussion, practical advice, and updates.