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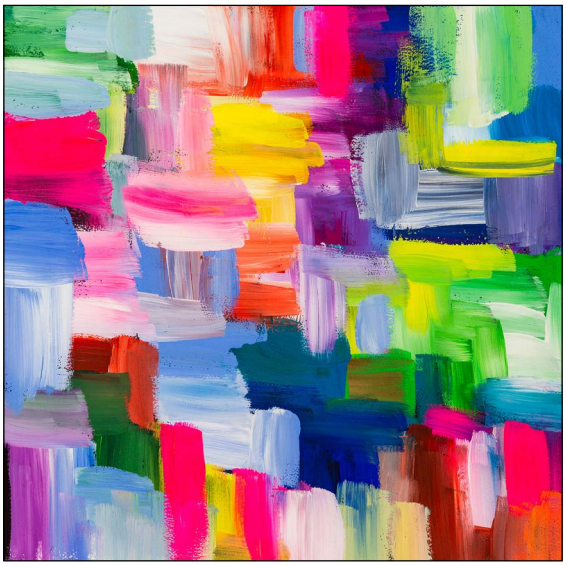

December 2–3, 2026

AT&T Conference Center ▪ Austin, Texas

Live Webcast December 2–3

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Times listed are in Central Time

WEDNESDAY MORNING, DEC. 2, 2026

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

7:30 a.m. **Continental Breakfast and Registration Opens**

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8:30 a.m. **Welcoming Remarks**

8:45 a.m. 1.00 hr

Recent Developments in Federal Taxation

Discuss recent case law and IRS publications reflecting federal tax law.

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

9:45 a.m. .50 hr

Texas Tax Update

Survey the past year's most significant developments in Texas state and local tax areas, covering recently decided and pending court rulings alongside key Comptroller policy pronouncements to give practitioners the insights they need to navigate an evolving landscape.

Gordon J. Martens, Martens Law, Austin, TX

10:15 a.m. **15-Minute Break**

10:30 a.m. 1.25 hrs ethics

Ethically Integrating AI Into Your Tax Practice

While AI presents significant opportunities to enhance efficiency, insight, and client service, its value depends on how thoughtfully it is governed and deployed. This presentation addresses the management of AI-related risk, including the importance of human-centric compliance models that address governance, HR, technical infrastructure, and third-party vendors. It will also address how client-driven conversations around AI use and alternative fee arrangements can strengthen trust and drive long-term value.

Travis W. Thompson, Fennemore, Walnut Creek, CA

11:45 a.m. **Pick Up Lunch**

Included in registration.

WEDNESDAY AFTERNOON

Presiding Officer:
Joshua Smeltzer, Gray Reed, Dallas, TX

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12:15 p.m. 1.00 hr

Federal Tax Litigation with the Reorganized Department of Justice

Discuss the new Tax Litigation Branch of the Department of Justice, including its origin, structure, areas of responsibility, and settlement process. Offer several practical suggestions for resolving cases handled by the Tax Litigation Branch.

Andy Sobotka, U.S. Department of Justice, Tax Division, Dallas, TX

1:15 p.m. **15-Minute Break**

1:30 p.m. 1.25 hrs | .25 hr ethics

Rethinking ADR in Tax Matters: Recent Events Create New Opportunities for Taxpayers

Recent changes to the Fast Track Settlement and Post Appeals Mediation programs open up new opportunities for resolving cases at both Examinations and Appeals. This presentation will provide a practical guide to effectively using these new tools to settle cases faster and more efficiently.

Maxine Aaronson, Attorney at Law, Dallas, TX

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2:45 p.m. 1.25 hrs

Stacking Solutions: Tax Dischargeability in Chapter 7 and When to Use IRS Resolution Instead

When is bankruptcy the best path for resolving tax debt? Explore the dischargeability of federal tax liabilities under Chapter 7 and how it compares to IRS administrative resolution tools like Collection Due Process, Offers in Compromise, Installment Agreements and Currently Not Collectible status. Also cover real world strategies for stacking IRS resolution programs to bridge gaps before and after bankruptcy and advise clients across both systems.

Eric E. Bononi, Bononi & Company, P.C., Greensburg, PA
Alyssa Whatley, Frost Law, Annapolis, MD

4:00 p.m. **15-Minute Break**

4:15 p.m. 1.25 hrs

Employee Retention Tax Credit Update

With the ERC closed to new claims and most remaining cases now sitting in audit, appeal, or active litigation, the battleground has shifted to the courts, where judges across the country are reaching divergent determinations on the meanings and application of the statutory language. Map this fast-developing legal landscape and what the emerging split in authority means as these disputes head toward the appellate courts.

Michelle Abroms Levin, Dentons Sirote, Huntsville, AL
Justin A. Nelson, Susman Godfrey LLP, Houston, TX

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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THURSDAY MORNING, DEC. 3, 2026

Presiding Officer:
Stanley L. Blend, Clark Hill, PLC, San Antonio, TX

8:00 a.m. **Continental Breakfast and Conference Room Opens**

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8:30 a.m. 1.00 hr

Income Tax Considerations for Non-Resident Investment into the United States

Cover the major considerations and most common planning structures for investment by non-U.S. persons into the U.S. Discuss the use of blocker corporations vs. passthrough structures, income tax treaty considerations, portfolio loan interest structures, and debt vs. equity planning for investments.

Austin C. Carlson, Gray Reed, Houston, TX

9:30 a.m. 1.00 hr

The Limited Partner Exception on Appeal: What *Sirius*, *Soroban*, and *Denham Capital* Mean for Limited Partners and Partnerships

Examine the evolving meaning of "limited partner" for purposes of section 1402(a)(13), focusing on the Fifth Circuit's decision in *Sirius* and the pending First and Second Circuit appeals in *Denham Capital* and *Soroban*. Address how these decisions will impact limited partners and partnerships in IRS audits and appeals as well as from a planning perspective.

Ossie Borosh, KPMG LLP Washington National Tax, Washington, DC
Lee Meyercord, Holland & Knight LLP, Dallas, TX

10:30 a.m. **15-Minute Break**

10:45 a.m. 1.50 hrs

Rollovers with Partnerships, S Corporations and QSBS

Provide an overview of the complex issues that arise in rollover transactions involving partnerships, S corporations and section 1202 qualified small business stock. Discuss the mechanics of F reorganizations, disguised sale risks in leveraged partnership buyouts, and traps for the unwary in section 1202 transactions.

Ryan Dobens, KBF Advisory, LLC, Washington, DC
Mark Melton, Holland & Knight LLP, Dallas, TX

12:15 p.m. **Pick Up Lunch**

Included in registration.

THURSDAY AFTERNOON

Presiding Officer:
Gordon J. Martens, Martens Law, Austin, TX

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LUNCHEON PRESENTATION

12:45 p.m. 1.00 hr

Where Do Tax Ideas Come From?

Ideas for tax legislation, regulatory and procedural changes come from many sources. Explore many of these idea generators including reports from various government agencies, hearing testimony, comment letters, advisory groups, and more.

Annette Nellen, San José State University, San José, CA

1:45 p.m. **15-Minute Break**

2:00 p.m. 1.00 hr ethics

No Notice? No Appeal? Why Deal Lawyers Must Learn to Plan for the BBA Audit Rules

Significant ethical problems can arise when a partnership's documents fail to anticipate all of the possibilities under the BBA Audit rules. Focus on real world examples of the economic shifts that can occur between current, former, and future partners and will provide practical advice for avoiding sticky situations before they occur.

Jennifer Breen, Jones Day, Washington, DC

3:00 p.m. 1.00 hr

The Great Unknown: What Really Happens When Partners Die?

They say the only certainties in life are death and taxes. If that has always been true, then why do we know so little about what really happens when a partner dies? This presentation unveils the real truth about the "step-up" in basis when a partner dies and what's left behind for the partnership and its partners. It will discuss planning opportunities before and after death, pitfalls to avoid, and unanswered questions, with a focus on "negative basis" and "negative capital" assets.

Paul S. Lee, Consiglio, Indivisible Partners, LLC, New York, NY

4:00 p.m. **15-Minute Break**

4:15 p.m. 1.00 hr

Ins and Outs of Sales Tax on Information Services and Consulting

As the world increases its dependence on data and information, the sales tax framework becomes increasingly murky. Address challenges in categorizing various information-related services for state tax purposes and provide guidance on how to navigate the myriad of exemptions and exclusions surrounding them. Topics include traps for the unwary (such as inadvertently describing an information service as remotely-accessed software), documentation concerns, bundling, and mixed transactions.

DiAndria Green, Bennett Thrasher LLP, Atlanta, GA
Christina A. Mondrik, Mondrik & Associates, Austin, TX

5:15 p.m. **Adjourn**

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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 2.50 credit hours 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).

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Program Level: Advanced

Advance Preparation: None

Field of Study: Taxes

Delivery Method: Group Live and Group Internet Based

CPE Credit: Earn up to 18.00 hours

Prerequisites: Participants should have a solid understanding of federal and state tax principles and prior experience in tax planning, compliance, or controversy. The program is designed for experienced tax professionals, including CPAs, attorneys, and financial advisors who regularly work with complex tax matters.

Learning Objectives: Upon completion of this program, participants will be able to:

1. Analyze recent federal, state, and local tax law developments and assess their impact on tax planning, compliance, and controversy matters.
2. Evaluate available tax controversy and dispute resolution strategies, including litigation, appeals, mediation, bankruptcy options, and IRS administrative resolution programs, to determine the most effective course of action for clients.
3. Apply advanced tax planning principles involving partnership taxation, international investments, rollover transactions, S corporations, and Qualified Small Business Stock (QSBS) to complex client situations.
4. Identify ethical, regulatory, and procedural risks affecting tax practices, including the use of artificial intelligence, partnership audit rules, and emerging federal tax enforcement initiatives.

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❑ Live Webcast Registration $825

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Last day for regular registration rates

November 20, 2026
Last day for full refund cancellation

November 23, 2026
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December 2, 8:30 a.m., CT
Conference begins

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