

**70<sup>th</sup> Annual Taxation Conference: Day 2 - Business Transactions**  
**December 1, 2022 • DoubleTree by Hilton Hotel Austin • Austin, TX**  
**December 1, 2022 • Live Webcast**

**Thursday Morning, Dec. 1, 2022**

**Presiding Officer:**

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


|                            |   |
|----------------------------|---|
| 7:30 am<br>In Austin Only  | <b>Conference Room Opens</b><br><br>Includes continental breakfast.   |
| 8:20 am                    | <b>Welcoming Remarks</b>  |
| 8:30 am<br>1.00 hr         | <b>Disguised Sales</b><br><br>A review of the most recent Section 707 regulations as they apply to transactions commonly encountered by tax practitioners, with practical advice on dealing with contributions of property to a venture, withdrawals of cash, and the intersection of both.<br><br>Andrea M. Whiteway, EY LLP - Washington, DC  |
| 9:30 am<br>1.00 hr         | <b>News You Can Use: The World of Tax Credits Post-Inflation Reduction Act Changes</b><br><br>The Inflation Reduction Act has supercharged the tax incentives available for all types of clean energy projects and manufacturing for everything from wind and solar to carbon capture, clean hydrogen, biogas and many other technologies. Learn about the credits now available and the new credit monetization techniques the Act sanctions that allow taxpayers to turn credits into cash.<br><br>Barbara Spudis de Marigny, Baker Botts - Houston, TX |
| 10:30 am                   | <b>15-Minute Break</b>  |
| 10:45 am<br>1.00 hr        | <b>Drop and Swap Panel</b><br><br>How to do (and not to do) partnership like-kind exchanges, including drops, swaps, installment notes, etc.<br><br>Stanley L. Blend, Clark Hill, PLC - San Antonio, TX<br>Michael L. Cook, Cook Brooks Johnson PLLC - Austin, TX<br>Richard M. Lipton, Baker McKenzie LLP - Dallas, TX   |
| 11:45 am<br>In Austin Only | <b>Pick Up Lunch (in Austin)</b><br><br>Included in Registration.   |

**Thursday Afternoon, Dec. 1, 2022**

**Presiding Officer:**

**Patrick L. O'Daniel**, Norton Rose Fulbright - Austin, TX

## LUNCHEON PRESENTATION

|                                       |   |
|---------------------------------------|---|
|                                       | <p><b>Thank You to Our Sponsor</b></p>  <p>The logo for Frost Banking Investments Insurance features a stylized sunburst icon to the left of the word "Frost" in a large, blue, sans-serif font. To the right of "Frost", the words "BANKING", "INVESTMENTS", and "INSURANCE" are stacked vertically in a smaller, blue, sans-serif font.</p>  |
| 12:15 pm<br>1.00 hr ethics            | <p><b>Mum's the Word: Maintaining Client Confidentiality while Working from Anywhere and Everywhere</b></p> <p>Working remotely and virtual meetings are here to stay. This presentation provides practical suggestions for structuring engagement letters, addressing conflicts of interest, and safeguarding client communications across all mediums.</p> <p>Jeff Chadwick, Winstead PC - The Woodlands, TX</p>  |
| 1:15 pm                               | <p><b>15-Minute Break</b></p>   |
| 1:30 pm<br>1.00 hr<br>0.25 hr ethics  | <p><b>Choose Wisely: Choice of Entity Issues in an Always Changing Landscape</b></p> <p>The constantly changing legal landscape significantly affects the choice of entity for a business. This presentation will discuss what has changed, and give tips for evaluating the benefits and detriments of each option.</p> <p>Gene Wolf, Kemp Smith LLP - El Paso, TX</p>   |
| 2:30 pm<br>1.00 hr                    | <p><b>19 Years After the Final Regulations: Where are We with Split-Dollar Life Insurance Financing?</b></p> <p>Contrary to some predictions 19 years ago, split-dollar premium financing is very much alive and well. Hear a discussion on its use for executive perks, cross-purchase agreements, deferred compensation and wealth transfer. Also, tax implications and factors to consider in choosing either the loan regime or the economic benefit regime are presented.</p> <p>Donald O. Jansen, The University of Texas System - Austin, TX</p>                 |
| 3:30 pm                               | <p><b>10-Minute Break</b></p>   |
| 3:40 pm<br>1.50 hrs<br>0.25 hr ethics | <p><b>Advising a Closely Held Client on the Purchase or Sale of a Business</b></p> <p>Buyers and sellers of businesses often face critical issues concerning acquisition alternatives, due diligence required, optimal borrowing solutions, and valuations of assets and earnings. Learn about these issues from these experts in acquisitions and mergers, investment banking, and business valuation.</p> <p>Craig M. Bergez, Porter Hedges LLP - Houston, TX<br/>John P. Dennis III, WoodRock &amp; Co. - Houston, TX<br/>Michael Landers, UHY LLP - Houston, TX</p> |
| 5:10 pm                               | <p><b>Adjourn</b></p>   |