


**73<sup>rd</sup> Annual Taxation Conference**  
**December 3-4, 2025 • AT&T Conference Center • Austin, TX**  
**December 3-4, 2025 • Live Webcast**

**Wednesday Morning, Dec. 3, 2025**

	<p><b>Thank You to Our Premier Sponsor</b></p> 
7:30 am In Austin Only	<p><b>Registration Opens</b></p> <p>Includes continental breakfast.</p>
8:30 am	<p><b>Welcoming Remarks</b></p>
8:45 am 1.00 hr	<p><b>Advanced Section 1031 Problems</b></p> <p>Current strategies for addressing the most challenging problems when planning for and structuring Section 1031 transactions, including partnership split ups, exchanges of underwater properties, and a comparison of the pros and cons of drop and swaps versus Delaware Statutory Trusts.</p> <p>Todd Keator, Deloitte Tax LLP - Dallas, TX</p>
9:45 am 1.00 hr	<p><b>Startup Financing: The Tax Aspects of SAFEs and Convertible Notes</b></p> <p>Startup companies often need to raise capital between priced financing rounds. Doing so by entering into convertible notes or a Simple Agreement for Future Equity ("SAFE") is popular, but comes with substantial uncertainty regarding tax treatment and outcomes. This presentation covers common structures for SAFEs and convertible notes, key tax considerations, strategies to mitigate adverse outcomes, and other related matters.</p> <p>Lesley P. Adamo, Lowenstein Sandler LLP - New York, NY  Daniel Mayo, Withum - Red Bank, NJ</p>
10:45 am	<p><b>15-Minute Break</b></p>
11:00 am 1.00 hr	<p><b>Taxation of Cryptocurrency and Digital Assets</b></p> <p>A review of the tax considerations and concerns associated with acquiring, holding, and transacting in cryptocurrency and digital assets.</p> <p>Joshua Smeltzer, Gray Reed - Dallas, TX</p>
12:00 pm In Austin Only	<p><b>Pick Up Lunch (in Austin)</b></p> <p>Included in registration.</p>

## Wednesday Afternoon, Dec. 3, 2025

### LUNCHEON PRESENTATION

12:30 pm 1.00 hr	<b>Federal Tax Legislative Update</b>  Hear about the current tax policy landscape, including recently enacted legislation and the prospects for additional legislation.  Marc J. Gerson, Washington, DC
	<b>Thank You to Our Wednesday Luncheon Sponsor</b>  
1:30 pm	<b>15-Minute Break</b>
1:45 pm 1.00 hr	<b>Into the Depths of Grayness: Navigating State Income Taxation of Nonresident Individuals</b>  Under well-established constitutional principles, states are allowed to tax resident taxpayers on all of their income, wherever derived, whereas nonresident taxpayers are subject to tax only on their income derived from sources in the nonresident state. But it's not as simple as that. The scope of nonresident taxation can be surprisingly broad. Address a number of potential challenges that nonresident taxpayers face.  Debra Silverman Herman, Hodgson Russ LLP - New York, NY
2:45 pm 1.00 hr	<b>What You Need to Know About the IRS Office of Professional Responsibility and Circular 230</b>  Join Sharyn Fisk, the former Director of the IRS Office of Professional Responsibility, for an insider's view of OPR, including a discussion of recent developments, current trends, and how these changes will affect your practice.  Sharyn Fisk, Cal Poly Pomona - Los Angeles, CA
3:45 pm	<b>15-Minute Break</b>
4:00 pm 1.00 hr	<b>Partnership Taxation: New Rules Governing the Allocation of Debt Among Partners</b>  Discuss recently issued final regulations regarding the allocation of debt among partners, including the changes made to the core rules governing recourse liabilities.  Mark Melton, Holland & Knight - Dallas, TX
5:00 pm	<b>Adjourn</b>

In Austin Only

**Meet the Speakers Reception (in Austin from 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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**Thursday Morning, Dec. 4, 2025**

**Thank You to Our Premier Sponsor**



8:00 am  
In Austin Only

**Conference Room Opens**

Includes continental breakfast.

8:30 am  
1.00 hr

**Recent Developments**

A review of significant court decisions, rulings, and statutory and regulatory developments from the past year.

Cassady V. Brewer, Carlton Fields, P.A. - Atlanta, GA

9:30 am  
1.00 hr

**Texas Tax Update**

An update on Texas tax cases, new legislation, and rulings from the past year.

Karey Barton, KPMG - Austin, TX

10:30 am

**15-Minute Break**

10:45 am  
1.00 hr

**What to Do With All the Data? Substantiating Tax Positions in the Face of Tidal Waves of Data**

In 2025, daily data creation is projected to increase to 495.89 million terabytes, with annual data generation reaching 181 zettabytes. Data is created through every digital process – electronic transactions, smart phones, social media, and live video feeds. All of this is “big data.” Explore how the rise in big data has revolutionized interactions and the exchange of information between taxpayers and tax authorities, and how to best advocate for your client in the Digital Age.

Melissa L. Wiley, Kostelanetz LLP - Washington, DC


11:45 am  
In Austin Only

**Pick Up Lunch (in Austin)**

Included in registration.

## Thursday Afternoon, Dec. 4, 2025

### LUNCHEON PRESENTATION

12:15 pm 1.00 hr	<p><b>How the IRS is Using AI and Other Advanced Tools to Improve Compliance and Increase Efficiency</b></p> <p>Former IRS Commissioner Charles P. Rettig will discuss how the IRS is leveraging artificial intelligence and sophisticated data analytics to curtail abuse, drive innovation, and increase efficiency at all levels of the IRS.</p> <p>Charles P. Rettig, Chamberlain Hrdlicka - Los Angeles, CA</p>
	<p><b>Thank You to Our Thursday Luncheon Sponsor</b></p> <p> GRAY REED®</p>
1:15 pm	<p><b>15-Minute Break</b></p>
1:30 pm 1.00 hr	<p><b>Responding to Administrative Summonses and Grand Jury Subpoenas</b></p> <p>Learn best practices for minimizing adverse consequences to your client's business and personal life when faced with one of these investigative tools. Explore what to do both before and after an IRS Special Agent shows up with a summons or grand jury subpoena; the ethical implications surrounding representing a client who has received one of these notices, and responding when one of these documents has been issued to the client's business, related parties, and third party contacts.</p> <p>Guinevere M. Moore, Moore Tax Law Group - Chicago, IL R. Damon Rowe, Meadows, Collier, Reed, Cousins, Crouch &amp; Ungerman, L.L.P. - Dallas, TX</p>
2:30 pm 1.00 hr	<p><b>You Can't Always Get What You Want... But You Can Try Sometimes: The Latest Tax Court Jurisdictional Disputes and Other Rolling Topics</b></p> <p>Tax Court litigation continues to evolve. Discuss challenges created by recent developments including the effect of <i>Jarkesy v. SEC</i> on penalty assessments and the National Taxpayer Advocate's recent recommendations to subject assessable penalties to the deficiency procedures and to extend the Court's jurisdiction to refund cases.</p> <p>Michel R. Stein, Hochman Salkin Toscher Perez P.C. - Beverly Hills, CA</p>
3:30 pm	<p><b>15-Minute Break</b></p>
3:45 pm 1.50 hrs	<p><b>Refund Claims: A Field Guide</b></p> <p>A practical guide to the rules, strategies, and best practices for handling a refund claim with an emphasis on avoiding traps for the unwary. Address the administrative prerequisites to filing suit, choice of forum, the variance doctrine, the full payment rule, offsets, abatement, statutes of limitations, and other common pitfalls.</p> <p>Michael W. May, Department of Justice - Dallas, TX Shawn O'Brien, McDermott Will &amp; Emery - Houston, TX</p>

5:15 pm

**Adjourn**

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