

# Tax Section of the Florida Bar

May 2015 E-Newsletter

[www.floridatallaxlawyers.org](http://www.floridatallaxlawyers.org)

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## MEETINGS

### FICPA/FL Bar State Tax Conference

June 10-13, 2015

Disney's Swan & Dolphin Resort – Walt Disney World

The FICPA/FL Bar State Tax Conference will take place as part of the FICPA's 2015 MEGA Conference. Register here: <http://www.ficpa.org/Content/CPE/Events/MegaCPEConference.aspx>

### 2015 Organizational Meeting

July 2-5, 2015

Amelia Island Plantation

6800 First Hwy 1 Amelia Island, FL 32034

Join us this year for the Tax Section's 2015-2016 Organizational Meeting at the Amelia Island Plantation. We have a diverse schedule of activities scheduled for this year with formal and informal CLE, family-friendly activities, and opportunities to catch up with old and new friends, including our members and excellent sponsors. The formal meetings and activities will begin Thursday afternoon, July 2nd, and run through Sunday morning, July 5th.

The schedule includes formal activities, beginning on Thursday, July 2nd, with the Director's meeting from 4:00 p.m. to 5:30 p.m., followed by the Chair's Welcome Reception from 6:00 to 7:30 p.m. After the Chair's reception, we are continuing our family-friendly Poker Night starting at 7:30 p.m. with food and drinks for the whole family to enjoy. For our serious poker players, we will continue our poker tradition with single table tournaments. We also will have a showing of the Marvel/Disney movie "Guardians of The Galaxy" with s'mores, popcorn and sodas.

On Friday, July 3rd, we will have our Committee meetings that will be scheduled from 8:00 a.m. to 12:15 p.m. followed by the Executive Council Meeting and lunch. We will be scheduling substantive tax meetings from 9:00 a.m. to 12:15 p.m. for those wishing to focus their day on CLE.

During our Lunch, we will be honoring two long-time public servants, Cherene Deem, former Senior Stakeholder Liaison Specialist, Stakeholder Liaison Field, Southeast Area, Internal Revenue Service and Marshall Stranburg, current Executive Director of the Florida Department of Revenue. After our formal business is finished, we will enjoy the company of family and friends at a Beach Party where we plan to have boogie boards, paddle boards, beach volleyball, drinks, snack and a tent. The party will run from 1:00 p.m. to 5:00 p.m. Folks will have time to change for our 60's themed Family dinner where 60's attire will be welcome.

On Saturday, July 4th, those interested will start the day with the Amelia Independence 5K run at 7:00 a.m. - walkers will be welcome. At 9:30 a.m., we will hold the "Ullman Year in Review". Members and Families will be invited to gather together for a Family Lunch Buffet at 1 p.m. During the afternoon of the Fourth, you will have a choice of a broad range of activities including a group bike ride/ golf cart ride of the Amelia Island Plantation, a sea kayak adventure, playing golf, going to the beach or going to the spa. Saturday night, members and their families will be encouraged to make dinner plans with other members at one of the many excellent local restaurants before the Dessert and Fireworks reception starting at 8:15 p.m. The Family Hospitality Suite and the Adult Hospitality Suite will be available from Thursday, July 2nd through Sunday morning, July 5th.

A room block has been negotiated at Amelia starting at \$249. Cut off for the room block is **June 11, 2015**. To make your reservation call Omni Reservations at 1-888-261-6161 or click on the link below to be taken to the Tax Section reservation page at Omni. We are guaranteed a certain number of rooms at Amelia, but once those are gone there are no guarantees!

**Make your reservations today!**

**2015 Fall Meeting**

Loews' Portofino Hotel in Orlando (Universal Studios)  
October 8-10, 2015

**2016 Directors Meeting**

March 3-6, 2016  
Hawks Cay

**Tax Section Meeting**

May 19-22, 2016  
Fontainebleau Hotel  
Miami Beach

Visit the Tax Section website for more information: <http://www.floridatallaxlawyers.org>

## **FLORIDA BAR TAX SECTION FELLOWSHIP**

The New Tax Lawyers Committee is proud to announce the following Fellows for the Florida Bar Tax Section Fellowship 2015-2016 fiscal year:

Fellow: Adam J. Smith

Law School: University of Florida Levin College of Law

Current Firm: IRS Office of Chief Counsel

Practice Area: Tax controversy

Fellow: David J. Rosen

Law School: University of Pennsylvania Law School

Current Firm: Akerman LLP

Practice Area: State and local tax, with an emphasis on sales and use tax compliance and audits.

Fellow: Elysa R. Merlin

Law School: University of Florida Levin College of Law

Current Firm: Dorot & Bensimon PL

Practice Area: International tax planning and compliance, and domestic tax controversy

## **CLE OPPORTUNITIES**

### **Explanation of 2015 Amendments to the Florida Revised LLC Act**

Description: The Florida Revised LLC Act that was enacted back in 2013 (and took effect in 2014 for new Florida LLCs and in 2015 for all Florida LLCs) has been further amended with “clean up” changes, “glitch” fixes and a few important substantive adjustments. The nature of the various “clean up” and “glitch” fixes will be explained. In addition, the nature and implications of the substantive changes made to the provisions governing fiduciary duties and the “nonwaivable” rules under the statute will be explored in some greater detail. There will also be a discussion about the effect of these various changes and how best to draft operating agreement provisions to address them.

### **CLE Florida Bar Tax Telephone Conference Schedule**

Each CLE program is Free and is one hour for one CLE credit.  
Participants can connect to the call by dialing (712) 432-0900, Code: 611713.

#### **Phone CLE Programs**

<u><b>DATE</b></u>	<u><b>TIME</b></u>	<u><b>SPEAKER</b></u>	<u><b>TOPIC</b></u>	<u><b>DIVISION RESPONSIBLE</b></u>
6/03/2015	12:00:00 PM	Gary I. Teblum And Gregory Marks	Amendments to FL Revised LLC Act	State Tax
6/17/2015	12:00:00 PM	Open	Open	Fed Tax
10/09/2015		Open	How to be an Estate Planning Wizard	

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## **WRITING OPPORTUNITIES**

### **Florida Bar Tax Section Bulletin**

Are you interested in publishing an article that will be circulated to the 2000 plus members of the Tax Section? If so, preparing an article for the Tax Section Bulletin is a great way to gain notoriety in the Section and beyond. Please contact any one of the following Tax Section representatives if you are interested:

Mark Brown Director at Large	561-802-3230 <a href="mailto:mark.brown@kayescholar.com">mark.brown@kayescholar.com</a>
Brian Malec Federal Tax Division Director	407-428-5177 <a href="mailto:bmalec@deanmead.com">bmalec@deanmead.com</a>
Micah Fogarty Federal Tax Division Director	813-253-2020 <a href="mailto:mfogarty@barnettbolt.com">mfogarty@barnettbolt.com</a>

### **Pro Bono Volunteer Opportunities**

**Florida's Low Income Taxpayer Clinics (LITCs) assist low income taxpayers with IRS controversies, including, collections, liability disputes and Tax Court petitions. Studies show that representation significantly increases positive outcomes for low income taxpayers. If interested in representing a low income taxpayer, please directly contact the LITC nearest you (for a complete list of the LITCs in Florida, go to [www.lsgmi.org](http://www.lsgmi.org) and click on Low Income Taxpayer Clinic under Quick Links).**

**Volunteers needed for the U.S. Tax Court Pro-Bono Calendar Call Program. The Program is designed to have local tax practitioners volunteer their time to pro se taxpayers during Small Case calendar call sessions without entering their name as the attorney of record. If you are interested in participating, please contact Karen J. Lapekas at 305-600-1485 or [karen@lapekaslaw.com](mailto:karen@lapekaslaw.com)."**

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**Questions or comments, please email Arlee Colman at [acolman@flabar.org](mailto:acolman@flabar.org) or visit our website at [www.floridataxlawyers.org](http://www.floridataxlawyers.org)**