

Tax Section of the Florida Bar

May 2018 E-Newsletter

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TOP NEWS:

Register and Reserve your Hotel Rooms for Upcoming Meetings:

2018 Organizational Meeting, Amelia Island, July 4th – 8th

[Click Here to Register!](#)

[Click Here to Reserve Your Room](#)

2018 Fall Meeting, Washington DC, September 20th – 22nd

[Click Here to Register!](#)

[Click Here to Reserve Your Room](#)

Samuel C. Ullman Scholarship

By Michael D. Minton, Chair Elect

We lost a dear friend, mentor, ambassador and legend of The Florida Bar Tax Section this past Spring with the passing of Sam Ullman, who passed away on March 11, 2018. During his many years of active participation, Sam served as Chair (1977-1978), received The Gerald T. Hart Outstanding Tax Attorney of the Year Award (1993-1994), created our Sam Ullman Annual Review program which continues as his namesake and encourages young attorneys to get more involved with the Tax Section, helped found the Tax Certification program approved in 1982, and was a professor and mentor to many. While attending Sam's funeral in Gainesville, I was advised that the family endorsed the establishment of an endowed scholarship for students at the Graduate Tax Program at UF in Sam's memory. At the Annual Meeting of the Tax Section last month in Sarasota, I informed the Directors and members of the effort to establish an endowed scholarship in Sam's memory.

The UF Foundation has informed us that a commitment of \$30,000 is required for an endowed scholarship, and the law school has established a threshold of \$100,000 for a separate scholarship to be awarded, so our goal is to raise at least \$100,000. At the Executive Council meeting a motion was made and passed unanimously that the Tax Section would commit \$30,000 over the next six years to endow this Scholarship and as a match for others that wish to join us in this worthwhile effort to memorialize Sam Ullman's legacy through this endowed scholarship. Before the meeting was complete, I had \$18,000 of pledges in hand from members.

I have executed a Gift Agreement in the name of The Florida Bar Tax Section and Friends Of SAMUEL C. ULLMAN ENDOWED MEMORIAL GRADUATE TAX SCHOLARSHIP. Attached is a Pledge Form. Please join us in helping the Tax Section reach its goal of establishing this scholarship in Sam's memory so that other students will know of his lifelong commitment to education, this profession that he loved so much, and helping others, for which Sam's name will always be synonymous.

[Click Here for UF Pledge Form](#)

2018 Organizational Meeting

July 4-8, 2018

Omni Plantation Resort, Amelia Island

[Click Here to Register Now!](#)

[Click Here to Reserve Your Room](#)

[Click Here for Brochure!](#)

2018 Fall Meeting

September 20-23, 2018

JW Marriott, Washington DC

[Click Here for Brochure!](#)

[Click Here to Register!](#)

September 20-23 the Section travels to Washington D.C. for its Fall Meeting. Tax lawyers will be in high demand as the country analyzes the short-term and long-term impact of the new tax law. There, we will meet with our Florida legislative delegation and various agencies that we interact with as tax practitioners or that affect tax legislation and policy. This is a unique and important opportunity for the Section to engage on the federal level at a time when it couldn't be more important for us to do so. The timing of this meeting coincides perfectly to voice our thoughts and concerns related to new tax legislation and have input into any patch or glitch legislation that may be necessary. Section members will also have unique sightseeing opportunities on this trip, such as tours of D.C. monuments at night and behind the scenes tours of the Smithsonian!

Our room block for this trip is now open at the JW Marriott and reservations can be made through the link below. Plan to join us and book now! More information on the meeting itinerary will follow as the meeting approaches.

[Click Here for Hotel Reservations](#)

PHONE CLE

Topic: Tax Cuts and Jobs Act - Estate and Gift Tax Issues

Division: Fed Tax Division of the Tax Section of the Florida Bar

Date: May 23, 2018, at 12:00 p.m.

Speaker: Mark Brown and Patrick Duffy

The CLE will be free and worth 1 credit.

[Click Here for the Registration link](#)

Topic: Exempt Organizations

Division: Fed Tax Division of the Tax Section of the Florida Bar

Date: June 19, 2018, at 12:00 p.m.

Speaker: Jason Havens

The CLE will be free and worth 1 credit.

Registration Link Coming Soon

Florida Corporate Income Tax Guidance on Repatriation

The Florida Department of Revenue has issued a Tax Information Publication (or “TIP”) entitled: *Section 965, IRC - Transition Tax - Repatriation - Impact on Florida Corporate Income/Franchise Tax Return (Form F-1120)*.

The TIP, dated April 27, 2018, has been posted to the Department's website and can be viewed at the following link: https://revenue.law.floridarevenue.com/LawLibraryDocuments/2018/04/TIP-121710_TIP%2018C01-01%20FINAL%20RLL.pdf

Florida Bar Journal Articles

The Florida Bar Journal has openings for tax articles from December 2018 (September 15, 2018 deadline) onward. Please email Charlotte Erdmann at charlotte@erdmannlaw.com if you are interested.

Florida Bar Tax Section Bulletin

We intend to publish a Summer Edition of the Florida Bar Tax Section Bulletin for circulation in August 2018. Please contact Michael Bruno at Michael.Bruno@BakerMckenzie.com for article spots. The deadline for submission is July 1, 2018.

Tax Reform Study Committee

The Federal Tax Division has created a Tax Reform study committee to analyze and report on the recent tax reform legislation that was signed into law near the end of 2017. Leaders from the areas of international tax, business organizations, estate planning, tax procedure and controversy, and employee benefits and qualified plans have been hard at work analyzing the impact of the new laws, and the study committee and the Tax Section will continue to educate Section members on the impact of such reform through phone CLEs, live CLEs, lunch-and-learns, and

articles in Section publications. The committee is also looking for opportunities to address reform-related issues with government and IRS representatives during the Section's trip to Washington D.C. in September 2018. If you are interested in getting involved with the study committee, please email Brian Malec at bmalec@deanmead.com.

Tax Section Comments on IRS Regulation Projects

Let your voice be heard. The Tax Section provides comments on proposed treasury regulations that are of interest to its members. If you see proposed regulations and would like to work together with other Tax Section members on comments, contact Brian Harris at brian.harris@akerman.com.

Tax Section Hall of Champions Interview: Bob Panoff

The purpose of the Florida Bar Tax Section's "Hall of Champions" Interview Series is to record and preserve the wisdom of those lawyers who have meant so much to the development of tax law and policy in Florida.

Our third interview in the series is with Bob Panoff, a living legend in Federal and Florida tax controversy and planning. Mr. Panoff practices through Robert E. Panoff, P.A., in Miami. Information about his firm can be found on Best Lawyers at the following link: <https://www.bestlawyers.com/lawyers/robert-e-panoff/9020>

Interviewed by Steven Hogan (www.ausley.com)

Listen:

[Click here to listen on your iPhone](#)

[Click here to listen on your Android phone or web browser](#)

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 and click on Low Income Taxpayer Clinic under Quick Links).

Volunteers needed for the U.S. Tax Court Pro-Bono Calendar Call Program. **NOW SERVING TALLAHASSEE.** The Program is designed to have local tax practitioners volunteer their time to pro se taxpayers during calendar call sessions without entering their name as the attorney of record. If you are interested in participating in the Calendar Call Program: For Miami, please contact Karen J. Lapekas at 305-600-1485 or karen@lapekaslaw.com. For Tampa, please contact Mitchell Horowitz at 813-222-1105 or mitchell.horowitz@bipc.com. For Jacksonville, please contact Harris L. Bonnette, Jr. at 904-356-2600 or hbonnette@fishertousey.com. For Tallahassee, please contact Jami Coleman at 850-222-0013 or jcoleman@williamscoleman.law.

Tax Attorney of the Year - Photo Gallery

At this year's Annual Meeting in Sarasota, the Tax Section honored Mitch Horowitz as the 2017-2018 Gerald T. Hart Outstanding Tax Attorney of the Year. A wonderful time was had by all who attended. See the link and instructions below to view photos from the evening. This gallery will expire on **July 29, 2018**, so please download your hi-resolution files before that date.

[Click Here to View Gallery](#)

Instructions:

- Click the link above.
- Click **Enter as Guest**
- Enter **Gallery Password: 042118**
- To download photos, use **Download PIN: 9463**

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