

Tax Section of the Florida Bar

January 2018 E-Newsletter

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MEETINGS

HOT THIS MONTH

The First Major Conference to Cover the New Tax Reform...



36th Annual International Tax Conference

January 11-12, 2018

The 3rd Annual International Tax Boot Camp will be held on January 10.

JW Marriott Miami

1109 Brickell Avenue

Click on link for hotel reservations: [Hotel Reservations](#)

[Click here to register and view the agenda.](#)

[You can also click here to register to participate via webcast.](#)

LIVE AUDIO WEBCAST

Topic: Introduction to the 2017 Tax Cuts and Jobs Act

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

Date: Thursday, January 4, 2017 and Friday, January 5, 2017 at 12:00 p.m.

Speakers: Micah Fogarty, Brian Malec, David Bowers, Steve Hadjilogiou, Mindy Herzfeld, James Barrett, Abrahm Smith, Donna Longhouse, Michael Wilson, Nicholas Gard, Guy Whitesman, Harris Bonnette

The Registration cost will be \$250 and worth 7.0 CLE credit.

[Click Here to Register](#)

TELEPHONE CLE

Topic: Eggshell Audits – Keeping Your Client Out of Jail

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

Date: Wednesday, January 10, 2018

Speaker: Ronald A. Marini

[Click Here to Register](#)

SAVE THESE DATES

DOR/Tax Section Liaison Meeting

The Florida Department of Revenue and the Tax Section have scheduled a liaison meeting for **Wednesday, March 21, 2018.**

The meeting will take place in the morning at **DOR headquarters in Tallahassee**. All Tax Section members are invited.

Please save the date and watch this bulletin for more information. You can contact Steve Hogan (shogan@ausley.com) with any questions.

2018 Annual Meeting

April 18-21, 2018

Ritz-Carlton, Sarasota

[Click Here to Reserve Your Room](#)

2018 Organizational Meeting

July 4-8, 2018

Omni Plantation Resort, Amelia Island

2018 Fall Meeting

September 18-21, 2018

JW Marriott, Washington DC

PHONE CLE'S

The Federal Tax Section has openings for telephone CLE presenters on January 10th, February 7th, and February 21st. All topics are welcome but preference will be given to any topic tested on the Board Certification Exam which haven't yet been covered this year. These are: Employment Taxation, Individual Income Taxation, Choice of Entity, Federal Transfer Taxation, Corporate Taxation, and Income Taxation of Estates and Trusts. Interested speakers should contact James Schmidt at (813) 250-3700 or jas@schmidtlawoffice.com.

ANNOUNCEMENTS

JUDGES STILL NEEDED

2018 Tax Moot Court Competition

2018 National
Tax Moot Court Competition
Feb 1 - Feb 3, 2018
JUDGES NEEDED
The Don CeSar
3400 Gulf Blvd, St. Pete Beach, FL
CLE Credit Offered

Contacts:
Justin Wallace - justin.wallace@hwlaw.com
Brian Howsare - brian.howsare@us.gt.com

 TAX SECTION
of The Florida Bar

Please contact Justin Wallace at justin.wallace@hwlaw.com for scheduling.

THE FLORIDA BAR TAX SECTION

2018 MARVIN C. GUTTER OUTSTANDING PUBLIC SERVICE AWARD

The Florida Bar Tax Section wishes to recognize a government employee in the area of State or Federal Taxation for Outstanding Public Service over the past year. We will present this award at the Tax Section Organizational Meeting at Amelia Island, Florida, to be held July 4 - July 8, 2018.

Please take a few moments to consider the following standards for excellence and nominate one or more individuals for the 2017 Marvin C. Gutter Outstanding Public Service Award. Please send your nominations to the Tax Section via e-mail to Michael D. Minton at mminton@deanmead.com, as well as his assistant Christine Jeffreys at cjeffreys@deanmead.com no later than March 30, 2018.

2018 MARVIN C. GUTTER OUTSTANDING PUBLIC SERVICE AWARD STANDARDS FOR EXCELLENCE

1. Demonstrates a positive attitude when dealing with taxpayers and representatives.
2. Communicates well with taxpayer and representatives.
3. Maintains professional decorum and courtesy in dealing with taxpayers and representatives.
4. Participates in continuing Legal Educational Programs sponsored by the Tax Section or related CLE organizations.
5. Resolves matters competently and quickly.
6. Demonstrates personal candor as to the government's positions in communicating with taxpayers, representatives or opposing counsel.
7. Acknowledges material facts that are favorable to taxpayers.
8. Is willing to consider alternative theories under existing law.
9. Makes requests for only information and documents that are reasonable and relevant to the issued involved.
10. Promotes the practice of tax law through education of taxpayers and representatives regarding substantive and procedural rules of tax law.

Past Recipients of the Marvin C. Gutter Outstanding Public Service Award

Recipient in 2005-06 - Mark Stier, US Department of Justice Tax Division

Recipient in 2006-07 - Steven Burgess, IRS

Recipient in 2007-08 - Mary Lou Edelstein, IRS
Recipient in 2008-09 - Martin E. Basson, IRS
Recipient in 2009-10 - Anita Friedlander, IRS
Recipient in 2010-11 - Jeff P. Kielbasa, Florida Department of Revenue
Recipient in 2011-12 - Vivian N. Rodriguez, IRS
Recipient in 2012-13 - Jim Johnson, FL. Department of Revenue
Recipient in 2014-15 - Andrew Tiktin, IRS
Recipient in 2015-16 – Marshall Stranburg, FL. Department of Revenue
Recipient in 2016-17 – Paul Fouche, IRS
Recipient in 2017-18 – Michael Glass, IRS

**Recipient of The Florida Bar Tax Section 2017-2018 Marvin C. Gutter
Outstanding Public Service Award**

Michael D. Glass, an IRS Compliance Strategies & Critical Initiative Project Manager was recognized at the Tax Section's 2017 Organizational Meeting at the Omni Amelia Island Plantation Resort.

Florida Bar Journal Articles

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

Florida Bar Tax Section Bulletin

The Spring Edition of the Florida Bar Tax Section Bulletin will be published and circulated in March. Articles for the Spring Edition of the Florida Bar Tax Section Bulletin are due by **February 15, 2018**. Please contact Michael Bruno at michael.bruno@bakermckenzie.com to secure a spot.

Tax Reform Study Committee

The Federal Tax Division has created a Tax Reform study committee to analyze and report on any tax reform legislation that is enacted by the Federal government. Leaders from the areas of international

tax, business organizations, estate planning, tax procedure and controversy, and employee benefits and qualified plans are cued-up and ready to jump into action if and when reform comes. The study committee and the Tax Section will aim to educate Section members on the changes in the law and the impact of such reform on their practice areas through phone CLEs, live CLEs, lunch-and-learns, and articles in Section publications. The committee also will look for opportunities to address reform-related issues with government and IRS representatives during the Section's trip to Washington D.C. in September 2018.

Announcing the Tax Section Podcast!

The Tax Section has launched a Podcast!

Check it out in iTunes or Stitcher at the links below:

iTunes (click while on your iPhone or iPad): <https://itunes.apple.com/us/podcast/the-florida-bar-tax-section-podcast/id1244095897?mt=2>

Stitcher (click in your browser; on Android phones, it may require a free app download): <http://www.stitcher.com/podcast/the-florida-bar-tax-section/florida-bar-tax-section>

Please "subscribe" to the podcast to get new episodes each time they are released.

Tax Section Comments on IRS Regulation Projects

The Tax Section has submitted comments to the Partnership Audit Proposed Regulations. The Tax Section's comments are posted on our website at: <http://floridatlawyers.org/publications/commentary/>

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.

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. 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.

The Program will soon be expanding to include calendar call sessions held in Jacksonville and Tallahassee. For Jacksonville, please contact Harris L. Bonnette, Jr. at (904) 356-2600 or hbonnette@fishertousey.com. We will be providing more details for those wishing to participate in Tallahassee.

Fed Tax and State Tax ListServ's

The Tax Section has made Listserv's available to members to exchange ideas, opinions, information, and comments in a positive and professional environment. The Tax Section Listserv sign up, how the Tax Section Listserv works and the applicable rules for participants can be found at <http://floridatlawyers.org/listserv/>.

Federal Tax Division Information

The Federal Tax Division recognizes the following members for their reports at the Fall Meeting in Miami: David M. Silberstein (*Estate Planning & Exempt Organizations*); Michael Lampert (*Tax Controversy & Procedure*); Mauricio Rivero and Michael Bruno (*International*); Taso Milonas (*Business Organizations and Individuals*); and James Barrett (*Comments*). Mitch Horowitz gave a presentation on comments that were submitted to the IRS on behalf of the Section on the new Centralized Partnership Audit Regime. In addition, a special thanks goes out to the many committee members who contributed to their respective committee's reports.

The Federal Tax Division will convene again at the Spring Meeting at the Ritz-Carlton in Sarasota on April 21, 2018. We look forward to hearing from our committee leadership on developments in the federal tax realm and encourage you to attend and participate.

If you are interested in serving on the committees or subcommittees, or becoming more active in the Federal Tax Division, please send an email to one of the Co-Directors, James A. Schmidt at jas@schmidtlawoffice.com or Taso Milonas at tamilonas@wealthlawgroup.com.

Sponsors

The Tax Section thanks the following businesses for supporting Tax Section activities:

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Questions or comments, please email Chris Hargrett at

chargrett@flabar.org or visit our website at www.floridatlawyers.org