

Tax Section of the Florida Bar

October 2018 E-Newsletter

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TAX SECTION
of the Florida Bar

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TOP NEWS

Upcoming CLEs!

3149R Audio Webcast | *Update from Washington, D.C. on New Tax Act*

October 3, 2018, 12:00pm – 1:00pm

Speakers: Michael Wilson & Nicholas Gard

[Register Now](#)

3148R Audio Webcast | *Extending the Statute of Limitations on FBAR Assessments: Does the IRS Have the Authority?*

October 17, 2018, 12:00pm – 1:00pm

Speaker: Karen Lapekas

[Register Now](#)

3147R Audio Webcast | *TBD*

October 31, 2018, 12:00pm – 1:00pm

Speaker: TBD

AAA-CPA Fall Meeting & Education Conference

November 4 – 6, 2018 | The Confidante Miami Beach

[Click Here for More Information](#) | [Registration Form](#)

Questions about this event? Email meetings@attorney-cpa.com or call 703-352-8064 ext. 3.



Left: The Tax Section delegation to the U.S. Tax Court in D.C.

Right: Tax Section members and guests enjoyed the monuments by moonlight during Fall Meeting.



At the Table in Washington D.C.

By Michael D. Minton, Chair of the Florida Bar Tax Section



There is a saying one hears frequently, both in Tallahassee and in Washington, D.C., that if you're not at the table, you're on the menu. As Gerald "J.J." Wehle reported on page 4 of the most recent [Tax Section Bulletin](#), over the last few years, the Tax Section has taken a more active role in Tallahassee on state legislative issues (especially as it relates to the Uniform Voidable Transactions Act). Now I am pleased to inform you that the Tax Section has just returned from a 3-day visit to Washington D.C. during which over 50 of our members participated in our Fall meeting. We held a variety of meetings that we anticipate will reestablish the Tax Section's place at the table for federal and international tax matters in D.C.

Over the 3-day time span, our attending members participated in meetings with both the Chief Tax Counsel and tax staff of the minority & majority parties of the Senate Finance Committee, Chief Tax Counsel and tax staff of the majority party of the House Ways & Means Committee, regulation authors and employees of the Internal Revenue Service and the Department of the Treasury, and the Department of Justice. We also visited the Tax Court and met with Chief STJ Carluzzo, as well as the Clerk of the Court and her Deputy. During the Tax Court meetings, we developed some very helpful contacts for the upcoming 30th Annual Moot Court Competition the Tax Section will jointly sponsor with the University of Florida College of Law next March.

While in D.C., we held our Directors' Committee Meeting and hosted a reception sponsored by MPI at The Florida House on Capitol Hill. For those of you who are not familiar with The Florida House (also referred to as the Florida Embassy), under the leadership of Rhea Chiles (wife of then Senator Lawton Chiles), a non-profit organization acquired The Manning Home located just a block from the Capitol near the U.S. Supreme Court which was restored as The Florida House. The Florida House is open to residents of the State of Florida. It served as the perfect backdrop for a reception, where we hosted staff members from the various agencies and committees with which we were meeting and from the offices of our Florida congressional delegation. I encourage you to visit The Florida House on Capitol Hill's [website](#) for more information.

On Saturday, September 22, 2018, we held our Executive Council meeting, committee meetings and 2.5 hours of CLE which was highlighted by a fireside chat between Mark Prater (previously Chief Tax Counsel for the majority Senate Finance Committee, our recipient of the 2018 Marvin C. Gutter Outstanding Public Service Award, and now with Price Waterhouse Coopers [PWC]) and his counterpart, Barbara Angus, who is currently Chief Tax Counsel for the majority party of the House Ways & Means Committee. Their presentation regarding the evolution of the Tax Cuts & Jobs Act, the recently-introduced Tax Reform 2.0 legislation and anticipated issues to be addressed in the technical corrections bill was a highlight of the meeting. Our members also enjoyed a presentation moderated by Fred Murray, Director of the Graduate Tax Program at the University of Florida College of Law, between Hans Tanzler IV of PWC and Tony Coughlan, Senior Tax Counsel with the majority party of the Senate Finance Committee.

At the Table in Washington, D.C., continued

Tony Coughlan provided insightful information about the legislative process and was very supportive of our efforts to develop stronger lines of communication between the Tax Section and the various tax committees on the Hill.

Those of you familiar with our Tax Section meetings know, however, that our trips are rarely all business and our attending membership were treated to: (i) evening monument tours hosted by our sponsor, Jones Lowry; (ii) East and West Wing White House tours; and (iii) extraordinary behind-the-scenes visits to the Smithsonian Institution's Natural History Museum, African American History & Culture Museum, and the Museum of the American Indian. I will share more in the future about what an extraordinary national treasure our country has with the Smithsonian Institution, but for those interested in learning more about the Smithsonian Institution and opportunities to help support the Smithsonian's future endeavors, please access the following links:

Supporting Natural History and Florida Environmental Science:

- [Fort Pierce Giving Levels](#)
- [Online Giving form](#) (Whether folks want to support Fort Pierce, or the Natural History Museum itself, this form accommodates both types of giving.)

National Museum of African American History and Culture:

- [Supporting the National Museum of African American History and Culture](#)

National Museum of the American Indian:

- [Supporting National Museum of the American Indian](#)

We were also pleased to entertain our members at the hospitality suite sponsored by our other generous sponsors, Coral Gables Trust and Alliance Bernstein. Mark Scott and Chair-Elect, Janette McCurley, did a masterful job of stocking the hospitality suite and providing our signature libation for the monument tours created by mixologist Mark Scott entitled "The Wilbur" in honor of the late Congressman, Wilbur Mills. Please see an article and the recipe for The Wilbur elsewhere in this Newsletter.

Our trip culminated with an evening at The Occidental Restaurant located in the Willard Hotel, just one block from the White House. The Occidental is known for its discretion and anonymity; many important international accords have been developed there. It was shared with our ranks that the initial conversation that helped defuse the Cuban missile crisis started over a meeting at The Occidental.

As I shared with those that joined us, I couldn't be more pleased with the results of our trip, nor more proud and thankful of the effort put forth by so many to plan and orchestrate this trip, prepare the various white papers and topics we submitted to address with the various agencies and committees, and to successfully implement our plan which resulted in a trip that I am sure our membership will not soon forget. Please look forward to a variety of CLE programs that the Section will be sponsoring whereby we will address the various topics discussed while in D.C., and bring to the rest of our membership the most recent information and input from the

At the Table in Washington, D.C., continued

appropriate agencies and committees. The first CLE is scheduled for Wednesday, October 3rd, on Section 199A and the recently promulgated regulations.

Finally, the one item of business that was undertaken during our fall meeting on which I wish to report relates to the decision made by the Directors Committee and the Executive Council to establish the International Tax Division as a separate, freestanding division on equal footing with federal tax and state and local tax. This was a topic that was discussed during the Long-Range

Planning Retreat last winter. At the Organizational Meeting at Amelia Island, I formed a special committee of members from both federal tax and the long-range planning committee, which was co-chaired by Shawn Wolf and Steven Hadjiligiou. Shawn delivered the report of the special committee which was a unanimous recommendation to amend the Bylaws to establish the International Tax Committee as a separate, freestanding division. There will be more information on this in the future and we anticipate having an amendment to the section bylaws ready for consideration at the Directors' Committee Meeting on January 25, 2019, at the Hutchinson

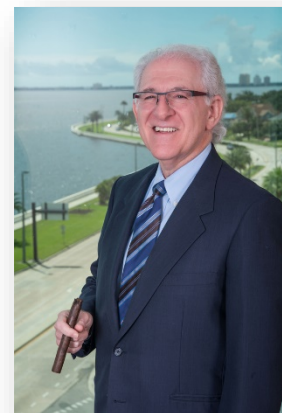
Island Marriott Beach Resort & Marina in Stuart, Florida and will present the Bylaws amendment for consideration by the Executive Council at our Annual Meeting on May 4, 2019 in Orlando at Rosen Shingle Creek.

I look forward to seeing you at our future meetings. Please watch for additional information on timely CLE programs emanating from our trip to D.C. There has never been a better time to be a tax attorney!

Tax Section Hall of Champions: Leslie J. Barnett

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.

In this installment, we interview Leslie J. ("Les") Barnett, who served as Chair of the Section in 1988-89 and will be honored as co-recipient of the Gerald T. Hart Outstanding Tax Attorney of the Year award next May, along with Bruce Bokor.



Mr. Barnett practices with the Barnett, Bolt, Kirkwood, Long & Koche law firm in Tampa, Florida. More information about Mr. Barnett can be [found here](#).

Interviewed by Sylvia Zwemer.

Listen on your [iPhone](#), [Android](#), or [web browser](#).



The Wilbur: Fall Meeting's Signature Cocktail

Who was Wilbur Mills? Click below to find out more!
[Mills Admits Being Present During Tidal Basin Scuffle](#)

Make your own!
[Recipe for The Wilbur](#)



20% Discount on Brightline Train Tickets

We have great news to share – all Tax Section Members will receive 20% off all Brightline Train Company Smart Service tickets until October 31, 2018! Just use the Promo Code **“FLBARTAX”** (see link below) when purchasing your tickets. This opportunity marks the beginning of the Tax Section’s new strategic partnership with the Brightline Train Company (which currently services Miami, Fort Lauderdale, and West Palm Beach, and is working to open an Orlando station) – one which we believe will bring great value to our Members. In that regard, we urge all of our Members to take a ride on the train and utilize this discount offer as we may be able to obtain permanent and/or larger discounts if we are able to show that Tax Section Members were incentivized by this temporary 20% discount. In addition, if you know any attorneys who may be motivated to join the Tax Section in order to obtain this new Member Benefit (and hopefully more like this to come), please share this opportunity with them and help them to become the newest Tax Section Members!

[Click Here to View Special Offer](#)

Hot Off the Press! Summer 2018 Issue of the Tax Section *Bulletin* Now Available

Check Out These Articles:

- Tax Section Active in Protecting Tax and Business Planning from Effects of Comments to UVTA
- Considering Expatriating? Now Might Be the Perfect Time
- Taxpayer Rights in Florida: New Opportunity for Meaningful Reform
- Federal Income Tax Incentives Under the New Qualified Opportunity Zone Regime
- The New Participation Exemption: An Opportunity to Convert Ordinary Dividends into Qualified Dividends
- AND MORE!

[Click Here to Read!](#)

Tax Section Speaker's Bureau

The first Speaker's Bureau materials are now posted to a new, private Member Benefit's section of the Section's website, but due to inquiries received we are also providing the materials links to our members here. Be sure to log in to the [Member Resources](#) page using the following credentials:

Username: TaxSectionMember
Password: t@xM3mb3r!1234

Both the [short](#) and [detailed](#) handouts concern proposed Florida Constitutional Amendments 1, 2 & 5 that have tax implications on the ballot this November to assist in educating the voters (without taking a position for or against) and to promote informed political engagement at the polls. These materials provided by the Tax Section Speaker's Bureau provide our members with an excellent opportunity to get out into the public sphere and enhance their speaking profiles and visibility as tax attorneys in their communities. Regardless of whether you practice in state and local taxation, we encourage you to use these materials to educate yourself and the public on these timely and important issues. As November is quickly approaching, don't wait to reach out to your local civic and business organizations to arrange a time to speak on this topic!

Tax Section Speaker's Bureau, *continued*

The Florida Bar Tax Section Speaker's Bureau was first instituted in the 1950's to encourage members of the newly formed Tax Section to educate the public about matters of significance to the tax community by speaking to civic organizations, clubs and as guests on radio talk shows. With the reincarnation of this member benefit we will provide tax attorneys throughout

Florida with access to high quality pre-drafted speeches regarding important tax and legislative matters. Stay tuned for more materials to come in the future. For more information, please contact [Dana Apfelbaum](#).



Samuel C. Ullman Scholarship

By Michael D. Minton, Chair

As I previously reported, 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. At the Annual Meeting of the Tax Section last April in Sarasota, I informed the Directors and members of the effort to establish an endowed scholarship in Sam's memory.

While the UF Foundation has informed us that a commitment of \$30,000 is required for an endowed scholarship, 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. I am pleased to inform you (as I reported at the Fall meeting earlier this month) that the Tax Section's Ullman Scholarship currently has pledges of \$108,000 (of which \$46,000 is currently in hand). We have achieved our goal! But there is no reason to stop at this threshold!

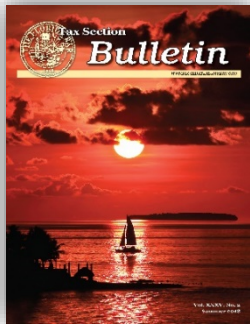
Please join us by making a pledge today and help the Tax Section increase this scholarship in Sam's memory so that other students will know of his lifelong commitment to education, this profession that he loved so much, and helping others, for which Sam's name will always be synonymous.

[Click Here for UF Pledge Form](#)

Florida Bar Journal Articles

The Florida Bar Journal has openings for tax articles for the September 2019 (**June 15, 2019 deadline**) onward. Please email Taso Milonas at tmilonas@wealthlawgroup.com or Charlotte Erdmann at Charlotte@erdmannlaw.com if you are interested.

[Click here](#) to access *The Florida Bar Journal* archives!



Tax Section *Bulletin* Submissions

The Summer Edition of the Florida Bar Tax Section Bulletin was published and circulated in August 2018. We intend to publish a Fall Edition of the Florida Bar Tax Section *Bulletin* for circulation in December 2018 **and are in need of short articles for publication in the *Bulletin***. Please contact Michael Bruno at mjbruno@mwe.com for article spots. The deadline for submission is **October 31, 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. If you are interested in getting involved with the study committee, please email Brian Malec at bmalec@deanmead.com.

Catch Up on Past CLEs!

Log into [The Florida Bar Members Portal](#) and the [InReach Catalog](#) to browse available CLE products and on-demand courses!



2558R | Tax Planning for Real Estate Developers & Investors

2587R | 36th Annual International Tax Conference

2636R | Are Death & Taxes Still Certain? Tax and Non-Tax Issues in Estate Planning

2620R | Annual Wealth Protection Seminar

2816R | Introduction to the 2017 Tax Cuts and Jobs Act

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.

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

Pro Bono Volunteer Opportunities, continued

record. If you are interested in participating in the Calendar Call Program, please contact one of the following Tax Section members:

Miami

Karen J. Lapekas
305-600-1485
karen@lapekaslaw.com

Tampa

Mitchell Horowitz
813-222-1105
mitchell.horowitz@bipc.com

Jacksonville

Harris L. Bonnette, Jr.
904-356-2600
hbonnette@fishertousey.com

Tallahassee

Jami Coleman
850-222-0013
jcoleman@williamscoleman.law

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