

# Tax Section of the Florida Bar

December 2018 E-Newsletter

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**TAX SECTION**  
of the Florida Bar

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## TOP NEWS

### Register for these Upcoming CLEs!

#### **Regulatory Update Regarding the Partnership Audit Rules (3144R)**

December 12, 2018 | AUDIO WEBCAST

Presented by Mitchell I. Horowitz, Tampa

[Register Now](#)

#### **37<sup>th</sup> Annual International Tax Conference (2963R) & ITC Bootcamp (2940R)**

January 9-11, 2019 | JW Marriott Miami

[Click Here for Event Brochure](#)

[Register for ITC Boot Camp – Tax Reform Edition!](#)

[Register for 37<sup>th</sup> Annual International Tax Conference](#)

## SAVE THE DATE!

#### **Creditor Protection Nuts & Bolts (2928R)**

**April 18, 2019**

**Live Video Webcast Only**

*Presented by:*

Alan Gassman, Tampa

Leslie A. Share, Miami

#### **Choice of Entity Post-TCJA (2927R)**

**May 3, 2019**

**Rosen Shingle Creek Orlando**

*CLE Program Co-Chairs:*

Christopher Callahan, Miami

Micah Fogarty, Tampa

*More Information Coming Soon!*

# JUDGES NEEDED

2019 NATIONAL TAX MOOT COURT COMPETITION

MARCH 7 - 9, 2019

UNIVERSITY OF FLORIDA, GAINESVILLE

CLE CREDIT OFFERED



[Click Here for More Information](#)

Contact [Janette McCurley](#) if you'd like to participate!

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## H. French Brown Explains Possible Florida Taxpayer Effects Due to Proposed Amendments

[Read More Here](#)

The full guest article was first published in *Law360* and is provided on the Dean Mead website with permission from *Law360*.





## ITC Keynote Speakers Announced!

Two Washington, D.C. officials will be addressing ITC attendees on Thursday, January 10. **IRS Commissioner Charles P. Rettig** and **Richard E. Zuckerman**, Deputy Assistant Attorney General for Criminal Matters and Principal Deputy Assistant Attorney General for the U.S. Department of Justice Tax Division will provide updates from Washington D.C. On Friday, January 11, **Danielle Rolfes** will deliver the keynote address. Danielle Rolfes is head of the Washington KPMG LLP International Tax Group and is former counsel at the U.S. Department of the Treasury. You do not want to miss this dynamic program, so [register today!](#)

## ITC Boot Camp: Tax Reform Edition!

The ITC Boot Camp is special this year! Some of the most significant portions of the Tax Cuts and Jobs Act pertained to changes to international tax law. This year, panelists will teach the basics of international tax law, with a special focus on the new international tax laws contained in the Tax Cuts and Jobs Act. The Boot Camp will cover significant topics such as the Transition Tax, the Global Intangible Low Taxed Income (GILTI) provisions, the Foreign Derived Intangible Income (FDII) provisions, the Base Erosion and Anti-Abuse Tax (BEAT), the new interest stripping limitations, the new tax associated with sales of partnership interests by foreign partners, and many more topics. You need to be there, so [register now!](#)



## D.C. Trip Planning Committee

If you are interested in participating in the planning of future meetings in Washington, D.C., please contact [Janette McCurley](#) for more information!

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## Tax Section Hall of Champions: Dick Jacobs



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 Richard O. ("Dick") Jacobs, who served as Chair of the Section in 1978-79.

Mr. Jacobs practices with the Johnson Pope law firm in St. Petersburg, Florida. More information about Mr. Jacobs can be [found here](#).

Interviewed by Steven M. Hogan ([www.ausley.com](http://www.ausley.com)).

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

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## Interested in Serving on a Florida Bar Committee?

[Click Here](#) to read TFB President-Elect John M. Stewart's message regarding committee service. **January 15, 2019**, is the deadline to login and submit your [Committee Preference Form](#).

## 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!



### Consider Samuel C. Ullman Scholarship for Year-End Gifting!

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, was to raise at least \$100,000. I am pleased to inform you (as I reported at the Fall meeting earlier) that the Tax Section's Ullman Scholarship currently has pledges in excess of \$108,000. We have achieved our goal! But there is no reason to stop at this

### Samuel C. Ullman Scholarship, continued

threshold. As you consider your year-end donations, please keep in mind the **Ullman Scholarship!**

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.

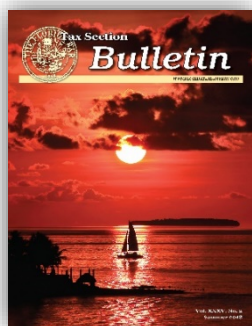
[Click Here for UF Pledge Form](#)

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## *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](mailto:tmilonas@wealthlawgroup.com) or Charlotte Erdmann at [Charlotte@erdmannlaw.com](mailto:Charlotte@erdmannlaw.com) if you are interested.

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



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## Tax Section *Bulletin* Submissions

The Fall Edition of the Florida Bar Tax Section Bulletin will be published and circulated in December 2018. We intend to publish a Spring Edition of the Florida Bar Tax Section *Bulletin* for circulation in April 2019 **and are in need of short articles for publication in the *Bulletin***. Please contact Michael Bruno at [mjbruno@mwe.com](mailto:mjbruno@mwe.com) for article spots. The deadline for submission is **March 15, 2019**.

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## 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,

**Tax Reform Study Committee, continued**

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](mailto:bmalec@deanmead.com).

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## 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](mailto:brian.harris@akerman.com).

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**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 | 36<sup>th</sup> 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

## 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. 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, please contact one of the following Tax Section members:

### Miami

Karen J. Lapekas  
305-600-1485  
[karen@lapekaslaw.com](mailto:karen@lapekaslaw.com)

### Tampa

Mitchell Horowitz  
813-222-1105  
[mitchell.horowitz@bipc.com](mailto:mitchell.horowitz@bipc.com)

### Jacksonville

Harris L. Bonnette, Jr.  
904-356-2600  
[hbonnette@fishertousey.com](mailto:hbonnette@fishertousey.com)

### Tallahassee

Jami Coleman  
850-222-0013  
[jcoleman@williamscoleman.law](mailto:jcoleman@williamscoleman.law)

## We Thank Our Sponsors!

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

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