

Tax Section of the Florida Bar

January 2019 E-Newsletter

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TAX SECTION
of the Florida Bar

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TOP NEWS

Register for these Upcoming CLEs!

37th Annual International Tax Conference (2963R) & ITC Bootcamp (2940R)

January 9 – 11, 2019 | JW Marriott Miami

Attend Remotely by Live Webcast! [Register Here for ITC Webcast](#)

[Click Here for Event Brochure](#)

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

[Register for 37th Annual International Tax Conference](#)

Sales and Use Tax (FREE Phone CLE to Tax Section Members!)

January 16, 2019 | 12:00 p.m. – 1:00 p.m.

Presented by Jeanette Moffa

[Click Here to Register](#)

2018 National Multistate Tax Symposium

February 6 – 8, 2019 | Disney's Grand Floridan Resort & Spa, Lake Buena Vista

Presented by Deloitte Tax LLP in collaboration with The Florida Bar Tax Section

[Click Here for Event Brochure](#)

[Click Here to Register](#)

Creditor Protection Nuts & Bolts (2928R)

April 18, 2019 | Live Video Webcast (4 hours)

[Click Here to Register](#)

Choice of Entity Post-TCJA (2927R)

May 3, 2019 | Rosen Shingle Creek Orlando (Tax Section Annual Meeting)

[Click Here to Register](#)

Chair's New Year's Resolution

As I draft this Chair's Message, 2018 is rapidly drawing to a close and we will soon celebrate the New Year. January 1, 2019 also marks the midpoint of my term as Chair of the Tax Section. It has certainly been an exciting and challenging year.

We picked a very good year to reinstitute regular meetings in Washington, D.C. Just two months after having an extremely active and fun-filled Organizational Meeting at Amelia Island Plantation, our membership trekked to Washington, D.C. and experienced one of the most educational and relevant meetings dealing with federal and international tax policy we have had "in the last decade," to quote many that attended. Under the leadership of Mark Brown, as Chair of the Steering Committee, and with the active involvement of many members, including Fred Murray, Director of the Graduate Tax Program at University of Florida College of Law, we were able to secure meetings with the Senate Finance Committee majority and minority tax staff, House Ways and Means Committee majority tax staff, U.S. Treasury, IRS, and the Department of Justice. We were also able to secure a tour and meeting with Chief Special Trial Judge Lewis Carluzzo at the U.S. Tax Court.

Following up on the hugely successful Washington, D.C. trip, the Section has now submitted comments on the proposed Regulations promulgated for § 199A and § 1400Z dealing with the new Opportunity Zone tax incentives and commented on interpretation of various international tax provisions. Comments are currently being drafted to address the clawback provisions dealing with estate and gift tax issues and we anticipate additional comments on the next two rounds of proposed Regs. to be promulgated for § 1400Z - Opportunity Zones. Those that attended the Washington trip have also led multiple CLE phone seminars and webinars in an effort to disseminate the information obtained while we were in D.C. Our free phone CLE's continue to draw outstanding attendance, averaging more than 140 attendees so far this year. Our signature International Tax Conference will take place in Miami in January 9 – 11, 2019. The new IRS Commissioner, Charles P. Rettig, is scheduled to be the keynote speaker.

On the state and local front, the Section has submitted comments on the impact of the Tax Cuts and Jobs Act upon Florida corporate income tax and made recommendations regarding various piggyback and decoupling issues associated therewith. The Section is also actively engaged in a variety of legislative drafting efforts in association with other Sections, such as the Business Law Section and the Real Property, Probate, and Trust Law Section. We will again co-host the 2019 National Multistate Tax Symposium with Deloitte on February 6 – 8, 2019.

As we look forward to the balance of the current fiscal year, we will be holding a Directors' Meeting in Stuart, Florida on January 25, followed by a mini-retreat on January 26, during which we will review the long-range plan adopted last year, discuss how the plan is being implemented and determine what additional steps need to be taken to fulfill the goals of the plan. One of the recommendations that has evolved since the long-range planning meeting is the development of an International Tax Division as a free-standing division complimentary to the



Chair's New Year's Resolution, continued

State Tax and the Federal Tax Divisions. A Special Committee co-chaired by Steven Hadjiligiou and Shawn Wolf was convened, and they brought forth a recommendation that this is a reorganizational step worthy of instituting and we will be reviewing draft Bylaw amendments at the Directors' Meeting in January to effectuate the same.

This year we celebrate the 30th Anniversary of our National Moot Court Competition. This year's program will be held March 7 – 8, 2019, but it will be hosted by the University of Florida, College of Law in Gainesville, FL. Please let Janette McCurley know if you would like to volunteer.

Our final meeting will be the Annual Meeting at Rosen's Shingle Creek Resort in Orlando, which will start with a Directors' Committee Meeting on May 2; followed by an all day seminar on May 3 focusing on the choice of business entity analysis post Tax Cuts and Jobs Act. This program will place significant emphasis on the analysis to be undertaken under § 199A and the implementation of the new Opportunity Zone tax incentives. We will close out the Annual Meeting on May 4 with an Executive Council Meeting, followed by a bourbon tasting in honor of the Kentucky Derby, view the "Running for the Roses" Kentucky Derby, and our annual dinner at which we will honor the co-recipients of the Gerald T. Hart Outstanding Tax Attorney award, Bruce H. Bokor and Leslie J. Barnett. Please plan to join us for the CLE on May 3 and the meeting on May 4, followed by our annual Outstanding Tax Attorney dinner. It should present an exciting and fitting finale for the 2018-2019 fiscal year.

Now for the New Year's resolution, which I ask each of you to consider. Much of the focus of this year's program has been to encourage our more mature and seasoned members of the Tax Section to reengage and to participate in a forum for our new tax lawyers to become actively involved in tax policy at both the state and federal levels. The Tax Section provides a unique platform which allows for involvement with, and exposure to, other tax professionals and our governmental institutions that most of us would never have the opportunity in which to participate but for involvement with an organization such as The Florida Bar Tax Section. It is extremely important to the future of this organization that our more seasoned members stay actively engaged and help recruit, develop, and impart wisdom upon our newer members. Therefore, as a New Year's resolution, I ask each of you to reach out to someone you know is practicing in our profession, whether a seasoned professional or a new tax attorney, and help recruit or encourage them to attend one of our upcoming meetings and become actively involved within the Tax Section. It is this engagement that makes our meetings and involvement on our committees and projects so relevant and valuable to our membership.

In closing, may 2019 be a prosperous New Year for us all! It is a great time to be a tax attorney!

Happy New Year,

Michael D. Minton

Creditor Protection Nuts & Bolts

A thorough, no-nonsense, and practical course for beginners and also novices who wish to update and refresh their knowledge and techniques.

Course 2928R
4.5 hours CLE

Certification Credit:
4.5 Tax Law
4.5 Business Litigation

Live Video Webcast Course

Thursday, April 18, 2019

Alan S. Gassman

Gassman, Crotty & Denicolo, P.A.
Clearwater



**Presented
by**



Leslie A. Share

Packman, Neuwahl & Rosenberg
Miami

Agenda

- 10:00 a.m. - 10:10 a.m. Welcome and Introduction
- 10:10 a.m. - 11:00 a.m. Primary Florida and Federal Creditor Protection Laws
Alan S. Gassman
- 11:00 a.m. - 11:50 a.m. A Closer Look at Florida and Federal Creditor Exemption Laws and Planning
Alan S. Gassman
- 11:50 a.m. - 12:00 p.m. Break
- 12:00 p.m. - 1:10 p.m. Tax and Practical Aspects of Using Limited Liability Companies, Limited Partnerships, and Domestic and Offshore Trusts and Related Planning
Leslie A. Share
- 1:10 p.m. - 2:00 p.m. Putting it All Together
Alan S. Gassman and Leslie A. Share

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!

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*.





Can't Attend in Person?

Register for the [Live Webcast](#) and Keep Access to the ITC Course for 90 Days!

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!](#)



SAVE THE DATE

TAX SECTION

Annual Meeting

ROSEN SHINGLE CREEK ORLANDO

MAY 2 - 4, 2019

REGISTRATION OPENING SOON



TAX SECTION
of the Florida Bar



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!



Tax Section Hall of Champions: Bruce H. Bokor

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.

This interview in the series is with Bruce H. Bokor, former Chair of the Tax Section and recipient of the Tax Section's 2018-2019 Gerald T. Hart Outstanding Tax Lawyer of the Year award.

Mr. Bokor practices with the Johnson Pope law firm in Clearwater, Florida. More information about Mr. Bokor can be found at the following link: <https://www.jpfirm.com/people/bruce-h-bokor/>

Interviewed by Ileana Garcia (www.LapekasLaw.com).

Listen:

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

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

Interested in Serving on a Florida Bar Committee?

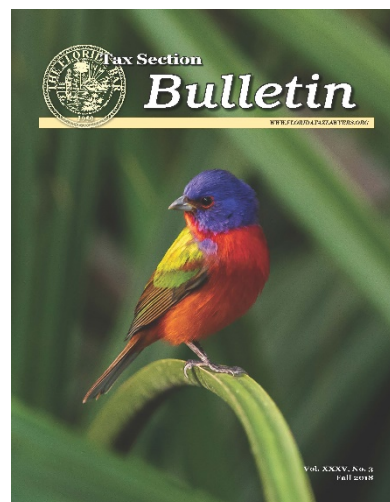
[Click Here](#) to read TFB President-Elect John M. Stewart's message regarding committee service. **January 15, 2019**, is the deadline to login and submit your [Committee Preference Form](#).

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

[Click Here](#)

Check Out These Articles:

- 2018 Ullman Year in Review
- LLC: Disregarded Entity or S Corp Tax Status
- Refreshing Income Tax Basis Through the Use of Powers of Appointment and Lifetime Gifts/Sales
- IRS Publishes Proposes Section 199A Regulations
- The End of Agency Deference: How Amendment 6 Will Impact Florida Tax Law
- AND MORE!



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 Fall Edition of the Florida Bar Tax Section Bulletin was 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 for article spots. The deadline for submission is **March 15, 2019.**

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.

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 Appearance in Bloomberg Law Business Tax Briefs

During the Section's trip to D.C. for its Fall Meeting, the Section asked the IRS to clarify, amongst other things, the qualifications for a new 20 percent deduction on certain types of business income. Please refer to the Bloomberg article below for more information.

[Click Here to Read](#)

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

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 LTC 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, please contact one of the following Tax Section members:

Pro Bono Volunteer Opportunities, continued

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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