

Tax Section of the Florida Bar

February 2019 E-Newsletter

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TAX SECTION
of the Florida Bar

The Tax Section is on Social Media – Connect with Us!



TOP NEWS

Register for these Upcoming Events & CLEs!

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](#)

Reform Update

February 13, 2019 | FREE Telephonic Lunch-and-Learn

[Click Here to Register](#)

General Certification Overview

February 20, 2019 | FREE Telephonic Lunch-and-Learn

[Click Here to Register](#)

Sales and Use Tax

March 13, 2019 | FREE Telephonic Lunch-and-Learn

[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](#)

2019 Tax Section Annual Meeting

May 2 – 4, 2019 | Rosen Shingle Creek Orlando

[Click Here to Register](#) | [Make Your Hotel Reservation](#)

Register NOW for Annual Meeting!

[Click Here to Register](#) | [Make Your Hotel Reservation](#)



TAX SECTION

Annual Meeting

ROSEN SHINGLE CREEK ORLANDO



MICHAEL D. MINTON
2018-2019 CHAIR



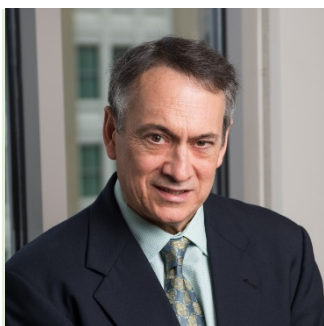
TAX SECTION
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Annual Meeting CLE: Choice of Entity Post-TCJA (2927R)

[Click Here to Register](#)

From a tax perspective, choosing the right investment entity has changed dramatically as a result of the Tax Cuts and Jobs Act of 2017. This seminar brings together some of the foremost practitioners from around the country to discuss how they are helping their clients obtain great results by taking advantage of the new tax breaks (e.g., IRC 199A) and avoiding the new tax pitfalls (e.g., GILTI) created by tax reform. We strongly recommend any practitioners who work in this space to attend in person (or via webinar) in order to gain access to the valuable planning techniques that will be shared (both in the domestic and international tax planning areas). In addition, attendees will have the opportunity to learn from Mark Prater (who as the chief tax counsel for the Senate Finance Committee was a prominent member of the team that wrote much of the Tax Cuts and Jobs Act of 2017 and is currently the Managing Director of PWC's Tax Policy Services Practice Group) about the legislative history behind the creation of IRC 199A. Furthermore, there will be discussion of cutting-edge issues that practitioners need to be aware of in this ever-changing legal environment (e.g., cyber security, artificial Intelligence, and blockchain in the legal space), as well as partnership agreement drafting techniques. Moreover, this seminar will provide valuable, practical information regarding opportunity zones (from both tax and securities law perspectives) – what is becoming the most talked about planning item of 2019. Finally, the luncheon speaker will provide an analysis of the economic trends in Florida. We hope to see you there on May 3!

Featured Speakers:



Mark A. Prater



Dr. Jerry Parrish

Call for Nominations!
**The Florida Bar Tax Section
2019 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 – 7, 2019.

Please take a few moments to consider the following standards for excellence and nominate one or more individuals for the 2019 Marvin C. Gutter Outstanding Public Service Award. Please send your nominations to the Tax Section via e-mail to Janette M McCurley at janette@gibbslawgroup.com, no later than March 20, 2019.

**2019 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.

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

[Register Now](#)

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!



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: William “Bill” Townsend



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 newsletter's interview in the series is with Bill Townsend, a living legend in Florida and Multi-State SALT. Mr. Townsend practices with the Dean Mead law firm. His contact information can be [found here](#).

Interviewed by Steven Hogan (www.ausley.com)

Listen:

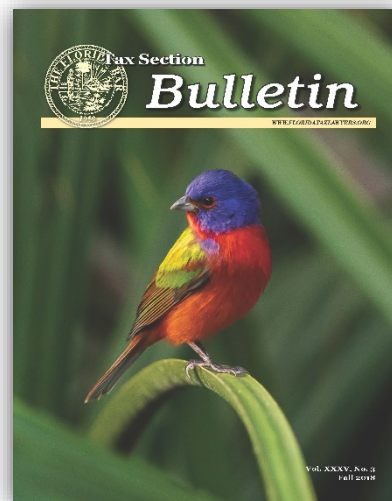
[Click here to listen on YouTube](#)

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

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

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/October 2020 (**June 15, 2020 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!



Learning to Love GILTI

[Click Here to Read](#)

Choice of Entity Post TCJA for Doing Business Outside the United States, by James Barrett and Abrahm Smith. This article compares and contrasts optimal tax planning strategies for closely held US businesses engaging in outbound investments. The article sets forth options for restructuring into more efficient tax structures. Tax practitioners may wish to make changes in their clients' organizational structures to take advantage of the new tax law changes.



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**.



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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, 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.

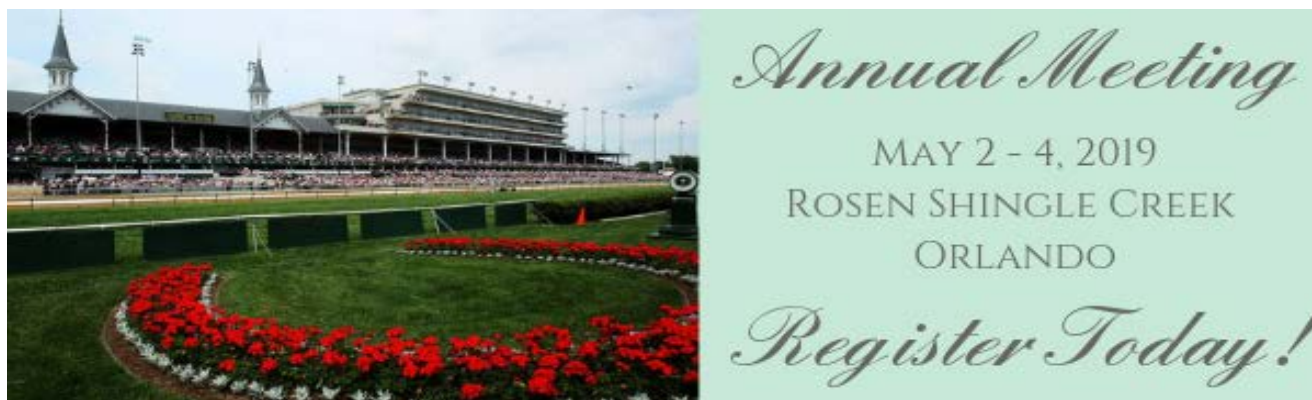
Tax Section Comments on IRS Regulation Projects

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](#)



Want to Catch Up on Past Courses?



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

NEW! 2963R

37th Annual International Tax Conference

NEW! 3149 WEBCAST

Hot Off the Press! Developments in 199A Regulations

NEW! 3148 WEBCAST

Extending the Statute of Limitations on FBAR Assessments: Does the IRS Have the Authority?

NEW! 3146 WEBCAST

Opportunity Zones

NEW! 3145 WEBCAST

International Tax: Recent Developments Concerning the GILTI and the Section 163(j) Interest Deductions' Limitations

NEW! 3144 WEBCAST

Regulatory Update Regarding the Partnership Audit Rules

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

2018 Annual Wealth Protection Seminar

2816R WEBCAST

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 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

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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