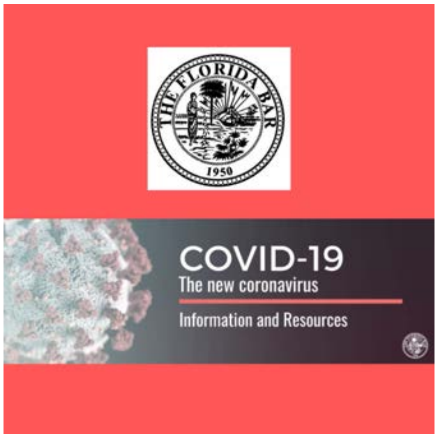
Working remotely? We want to share our section members' photos (pets, family, home offices, etc.) and pointers on working from home or in a remote location. Email your stories and photos to Editor Ileana Garcia at ileanagarcia24@gmail.com so we can share them on social media. We always welcome member news, announcements and milestones for the section's e-newsletter. Note: Keith Hagan's name was spelled incorrectly in the March newsletter member spotlight. We apologize for the oversight.

Florida Bar COVID-19 Resources



The Florida Bar COVID-19 web page is regularly updated with coronavirus information and resources for the Florida legal community.

The Florida Bar is working diligently to implement work and schedule changes to keep its staff safe and ensure that essential functions are carried out on behalf of Bar members. Tallahassee headquarters and branch offices closed Thursday, March 19.

Tax Section News & Announcements

Section Annual Meeting Canceled

The health and safety of our members and their families are of utmost importance to us. Due to uncertainty about the continued spread of COVID-19, we have made the difficult decision to cancel the 2020 Tax Section Annual Meeting, which was scheduled for May 7-9 in the Bahamas. The Directors' Committee meeting, International Tax CLE and Executive Council meeting will be canceled or postponed until further notice. We are exploring options

for rescheduling the Outstanding Tax Attorney of the Year awards dinner.

All existing group reservations have been canceled by the resort and refunds have been issued. Please allow several days for your refund to be credited. Those who have already registered for the meeting and any of its associated events will be refunded.

If you have questions or concerns, please contact Program Administrator Leslie Reithmiller at LReithmiller@floridabar.org. We apologize for any inconvenience this decision might cause and hope that you and your family remain well.

2020 Creditor Protection Nuts & Bolts and Estate Planning Under the SECURE Act

April 21, 10 AM – 3:40 PM
Live Audio Webcast
(no in-person attendance)

2020 Creditor Protection Nuts & Bolts and Estate Planning Under the SECURE Act is the only program that provides a comprehensive and practical treatment of Florida and Federal creditor protection rules for tax and estate planning lawyers and other professionals.

Presented by Les Share, Alan Gassman and Brandon L. Ketron.

- **10 AM - 2 PM:** Enhance and safeguard your practice and clients with this information-packed, high-paced review of asset protection laws and strategies as they apply to estate planners and high-risk to normal-risk clients.
- **2 - 3:40 PM:** 70-minute discussion on how to plan for clients with IRA and pension accounts under the new SECURE Act.

All registrants will receive printed copies of the 2020 edition of the Bloomberg Tax book "Gassman and Markham Florida and Federal Asset Protection Planning" and the Leimberg Information Services Book "Planning for Ownership and Inheritance of Pension and IRA Accounts" by Gassman, Denicolo, Ketron and Beck. *These books have a value of over*

$300.

Please attend this informative and valuable Tax Section webinar. It is an ideal opportunity for both lawyers who are new to asset protection and those who wish to review and recharge while learning new techniques and planning strategies.

Course number 3832. 6 CLE credits: 2.5 Business Litigation, .5 Real Estate, 6 Tax, 2 Wills,Trusts, & Estates. Tax Section members register for only $240; non-section members $315.

REGISTER

Renew Your Section Membership Online Starting April 20

Florida Bar members, Authorized House Counsels and Florida Registered Paralegals may pay their 2020-21 Florida Bar fees online starting April 20 by signing into the Member Portal and clicking the “Pay My Fees” button.

Paying online is the quickest and easiest way to pay your annual fees and stay in compliance with Bar rules for trust accounting and pro bono reporting. Simply complete the required elements and click the “Submit” button to pay by credit card. You also have the opportunity when you pay your fees to renew your membership in the Tax Section.

Tax Section membership is an excellent return on your investment!

- FREE monthly telephonic CLEs on a variety of current issues.
- Member discount pricing on all scheduled CLE programs throughout the year.
- Networking opportunities at each scheduled Tax Section event.
- Exclusive member access to the Tax Section Membership Directory.
- Opportunity for legislative input.
- Monthly e-newsletter with all the latest Tax Section news, events and announcements.
- Quarterly Tax Section Bulletin exclusively for Tax Section members.
- Out-of-state destination meeting and CLE trips.

2020 Marvin C. Gutter
Outstanding Public Service Award
Nominations Due April 20

The Florida Bar Tax Section annually recognizes a government employee in the area of State or Federal Taxation for outstanding public service over the past year. We will present the award during the July 2-5 Tax Section Organizational Meeting at Amelia Island.

Please email nominations to D. Michael O'Leary at moleary@trenam.com by no later than April 20.

Gutter Award Standards of Excellence for Nominees

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.

National Tax Moot Court Competition

We are pleased to announce the winners of the 2020 National Tax Moot Court Competition, held March 5-7 at UF Levin College of Law. Thank you to event Co-chairs Justin Wallace (pictured with the winners) andBrian Howsare for their hard work in recruiting teams and judges and for facilitating a very successful event. We also appreciate Tax Section members Daniel Hudson and Keith Hagan, who volunteered to write the moot court competition's problem and bench brief. Fourteen teams from around the U.S. competed for various awards. Congratulations to the winners and to all who participated in this year's competition. (Photo credit: UF Law)

Best Overall Brief
University of Alabama
School of Law

Best Oral Argument (Team)
University of Wisconsin Law
School

Best Individual Oralist
Gabrielle Hasner, University
of Miami School of Law

Best Brief 1st Runner-Up
University of Wisconsin Law
School

Best Oral Argument (Team)
1st Runner-Up University of
Miami School of Law

Best Oral Argument (Team)
2nd Runner-Up Florida A&M
University College of Law

Member Spotlight: Karen Lapekas

The Tax Section spotlight is on Karen Lapekas, a member who is active in several divisions and committees. Karen is the founder and owner of Lapekas Law, P.A. in Miami, and recently launched My Tax IRIS, an IRS-notice subscription service. My Tax IRIS intakes IRS correspondence on a taxpayer's behalf, forwards it to them electronically and provides a clear explanation of what the notice means and what action is required, if any.

The service's goal is to prevent people from missing–or misunderstanding—IRS mail. To assist taxpayers during this difficult time, she is offering 100 individuals My Tax IRIS subscriptions at no charge. Karen said, “When businesses started shutting down and people started getting fired and laid off, I wanted to help in some way, but didn't know how. I realized that I might be able to at least give people peace of mind from IRS notices and correspondence that they might receive over the coming year.”

Karen is Florida Bar board certified in Tax Law. She is a former Senior Attorney with the IRS Office of Chief Counsel, and former Special Assistant United States Attorney. She is a Michigan native who studied civil engineering at Michigan Technological University and earned a bachelor’s degree in psychology with a minor in mathematics from Western Michigan University. She earned her Juris Doctor degree in litigation from Thomas M. Cooley Law School before earning a Master’s in Tax Law from the University of Florida

Levin College of Law. She teaches Federal Tax Practice & Procedure at the University of Miami School of Law as an Adjunct Professor.

She is devoted to philanthropic activities for Big Brothers Big Sisters of Miami, chairs the South Florida Tax Litigation Association, and is the pro bono coordinator for the U.S. Tax Court Calendar Call Program (Miami).

Have you recently made a presentation, written an article or made some news? Tell us about it! The Tax Section wants to feature its members' accomplishments and milestones. Please email Ileana Garcia at ileanagarcia24@gmail.com.

Featured Tax Section Sponsors

Our "Featured Sponsor" series spotlights one or more of the Tax Section's annual sponsors as a special thank you for their support.

MRW Consulting Group LLP

MRW Consulting Group® is owned and managed by Luis O. Rivera and provides comprehensive forensic accounting, consulting and advisory services for law firms, law enforcement, government agencies, businesses and individuals. MRW handles assessment of compliance regarding regulatory matters, criminal and civil tax consultation, expert witness testimony, voluntary tax disclosures, litigation support, fraud investigations, bank secrecy act AML reviews, asset tracing, forfeitures, due diligence and anti-money laundering issues both in the United States and internationally.

MRW was founded in 2009 and also provides financial investigative training and advisory services for law enforcement and government entities. The South Florida Legal Guide named MRW one of the Top CPAs and Accounting Professionals in Litigation Support: “MRW’s success is, in part, the result of the Firm’s philosophy to blend technical expertise to bring practical applications to complex forensic issues by developing “strategies from numbers.”

MRW is committed to using its experience and expertise to meet the specific needs of its clients within the highest professional and ethical standards. For more information, please contact Luis Rivera at (954) 523-8001 or luis@themrwgroup.com.

Vision Point Capital

Vision Point Capital is a premier corporate advisory firm dedicated to business growth and prosperity.

The company focuses solely on business valuation, ESOP, mergers and acquisitions and transition services.

The company's clients are growing, closely-held, profitable businesses that have generally grown beyond the initial founder and are ready for the transition to the next generation, or they are looking at possible exit strategies such as a third-party M&A transaction or an ESOP.

Vision Point Capital works with clients' trusted advisors—attorneys, CPAs, bankers and wealth advisors—to help them reach desired outcomes that extend far beyond just dollars and cents. This allows the company to continually produce superior work and gives its advisors the opportunity to offer in-depth insights and perspectives so clients can make their visions become. By defining a focus and remaining consistent, the company has stayed up-to-the-minute on the latest industry standards and has accumulated years of experience.

As facilitators of expert financial advisory services, Vision Point Capital's experience helps streamline the deal-making process, which gives clients the opportunity to focus on what they do best—run their businesses. For more information, please contact CEO and founder Will Rodriguez at (813) 397-3656 or will@visionpointcapital.com.

MPI (Management Planning Inc.)

MPI is a business valuation and advisory firm providing valuations for a variety of tax, financial reporting and other business applications, as well as corporate advisory services to business owners and their representatives.

This prestigious national consulting firm was founded in 1939 and specializes in business valuation, forensic accounting, litigation support and corporate advisory work. MPI provides fairness opinions, sell-side and buy-side advisory services through its investment banking affiliate MPI Securities, Inc.

MPI conducts every project as if it is going to face the highest level of scrutiny, and its senior professionals have extensive experience presenting and defending work product in front of financial statement auditors, management teams, corporate boards and fiduciaries, the IRS, other government agencies, and in various courts.

For more information about MPI, visit the company website or contact Senior Vice President Roy H. Meyers, CFA, ASA at rmeyers@mpival.com or (609) 955-5743.

Hall of Champions Interview: Cristin Conley Keane

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 episode, Steven M. Hogan interviews Cristin Keane, who served as Chair of the Tax Section in 2014-15, and is the 2019-2020 Hart Award recipient.

More information about Cristin and her practice can be found atthis link.

Click here to listen on your iPhone through Apple Podcasts and here to listen on your web browser.

Click here to listen on your Android phone or web browser through Stitcher.

CLE Opportunities

Deadlines for Florida Bar members scheduled to report three-year-cycle CLE for February, March, April and May have been extended to Aug. 31, 2020. Orders for CDs, DVDs and printed seminar course books will not be filled or shipped during the time The Florida Bar is closed.

Online and downloadable CLE programming is available 24/7 from The Florida Bar at tfb.inreachce.com. Use this link to access tax law on-demand and podcast CLE.

Free Telephonic CLE

April 22, 12-1 PM
Free Telephonic CLE Presentation
for Tax Section Members

REGISTER

The Tax Section's free CLE series continues on April 22 with "Final Opportunity Zone Regulations: The Good, the Better, but the Still Unknown," a telephonic CLE by Mitch Horowitz of Buchanan Ingersoll & Rooney PC, Tampa.

This program will discuss changes made by the final regulations to the two prior sets of proposed regulations, how those changes improved the program and clarified open issues—but still left some issues for future, non-regulatory guidance. The focus will be on highlighting these improvements and how to advise clients, both as fund managers and as passive investors.

1.0 CLE credit. Non-section members $75 (includes membership to the Tax Section). Call-in information will be provided to registrants prior to the presentation. Registration cutoff is 11:30 a.m. on April 22.

REGISTER

May Telephonic CLEs

- May 13 – (Topic TBA)
- May 27 – Cybersecurity for Tax Professionals, presented by Larry Stein.

Registration and details will be available soon.

Working Remotely? Register for Online Tax Law CLE

For your convenience, we have created a short URL that goes directly to Tax Law CLE courses available through Inreach.

Bookmark bit.ly/Tax_CLE and check the link frequently. You'll find upcoming CLE as well as 24/7 on-demand and podcast courses.

Stetson Tax Innovators Exchange (S.T.I.X.) Postponed

Tentative new date: Nov. 13

The Stetson Tax Innovators Exchange is the nation's newest and most forward-thinking tax law collaboration event.

The S.T.I.X. event series will bring in the nation's top tax minds for a collaborative dive into cutting-edge approaches to the practice of tax law. Stay tuned for updates on this exciting CLE event.

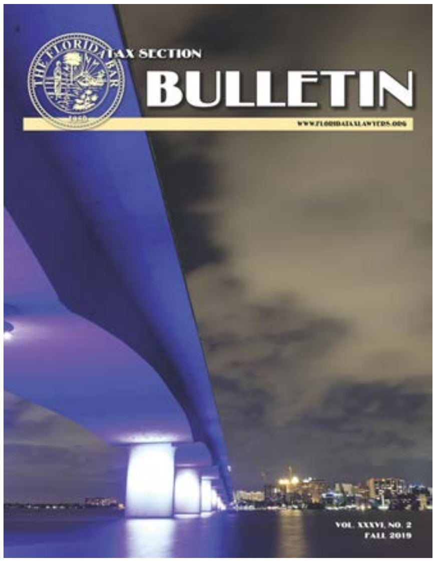
Past Chairs' CLE and Networking Event

At this time, plans still are underway for the inaugural Past Chairs' Continuing Education and Networking Event this summer in Napa. All section members and their guests are invited to join former Tax Section Chairs for a wonderful weekend of networking and fun.

Please email janette@gibbslawgroup.com if you would like more details or if you plan to attend.

Previously Reported

Fall Bulletin



The Tax Section's Fall 2019 Bulletin is available online. In this issue:

- Messages from the Chair and Chair-Elect
- The Cash Problem: Differential Pricing for Alcoholic Beverages
- Increased Florida Corporate Tax Collections Estimated to Trigger $540M in Refunds Statewide and 2019 Tax Rate Reduction to 4.459%
- Family Office Structuring Considerations
- Altera v. Commissioner: Tax Exceptionalism Revisited
- South Florida Women in Tax Group

If you have an article to be considered for publication, or questions regarding deadlines, please email Lisa Gallagher at Gallagher@FergesonSkipper.com.

Login Information for the Tax Section Member Resources Page

Below are your member login credentials for the exclusive Member Resources page on the Tax Section website. Please save this email for your records so that you may access the page any time you like. We will continue to load the Member Resources page with valuable section resources and content, including the 2019-2020 Section Membership Directory, Executive Council meeting agendas and minutes, the Section's 2019-2020 budget and more.

Login Credentials

Click Here to Access the Member Resources Page

Username: TaxSectionMember

Password: FIB@rT@x!m3mb3r

Special Thanks to Our Tax Section Annual Sponsors

Platinum Sponsor

MPI, Roy H. Meyers

Silver Sponsors

- Business Valuation Analysts, Timothy K. Bronza
- Alliance Bernstein, Evan Deoul
- MRW Consulting Group, LLP, Luis O. Rivera

- Coral Gables Trust, John Harris
- Kaufman Rossin, Mark Scott
- Jones Lowry, Mac Lowry
- Vision Point Capital, Will Rodriguez
