



TAX SECTION
of the Florida Bar

E-NEWSLETTER

MAY 2020

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floridatallaxlawyers.org

The Florida Bar Tax Section greatly values its members. We are here to support you and to be a resource, particularly during this most difficult time. Florida Bar annual fee renewal has begun and you have the option to renew your Tax Section membership.

If you have been financially impacted by COVID-19 and believe that you will be unable to pay your section dues, please notify Program Administrator Leslie Reithmiller at lreithmiller@floridabar.org regarding the circumstances.

The section's Directors' Committee and Executive Council are discussing options to provide accommodation to members in need of assistance with section annual dues and will finalize the decision at the Directors' meeting in May. Please keep in mind that the section values your involvement and we pledge to continue to offer as many benefits as possible, including discounted registration on audio webcasts, excellent publications, the opportunity to be published, exclusive access to the section's online member directory, our monthly free telephonic CLE series, and more. We hope that each of you and your families remain well.

Free CLE During May—Live on Zoom

Managing Concern, Worry, and Anxiety During COVID-19

Free Coaching Session for Section Members.



**MANAGING CONCERN,
WORRY, AND ANXIETY
DURING COVID-19**

Friday, May 1 2-3 PM Live on Zoom
Non-Section Members \$75

Friday, May 1, 2-3 PM
Free Zoom CLE for Tax Section Members

Join us on May 1 for a special wellness CLE by Lesley Paterson and Dr. Simon Marshall of [Braveheart Coaching](#). This presentation will focus on mental coaching to help manage concern, worry, and anxiety about the impact of COVID-19 on your personal and professional lives. We will discuss the impact of uncertainty on physical and mental health, and offer science-based strategies to build hope, optimism, resilience, confidence, and self-compassion.

1.0 CLE credit. Non-section members \$75 (includes membership to the Tax Section). The Zoom join link will be provided to registrants prior to the presentation. Registration cutoff is 11:30 a.m. on May 1.

REGISTER

[Braveheart Coaching](#) trains endurance athletes worldwide to become faster, more resilient, confident, motivated, and happier in sport and life. Lesley Paterson is a five-time world champion in off-road triathlon, an Ironman triathlon champion, a professional mountain biker and endurance coach. Her husband, Simon Marshall, PhD, trains the brains of endurance athletes and fitness enthusiasts to calm down and become happier and more mentally resilient. Together, they rebuild athletes.

Strategies for Defending Against Common IRS Penalties

Wednesday, May 13—12-1 PM live on Zoom.
Presented by [Brian Harris](#) and [Michael Zima](#).

1.0 CLE credit. Free for Tax Section members. Non-section members \$75 (includes membership to the Tax Section). The Zoom join link will be provided to registrants prior to the presentation. Registration cutoff is 11:30 a.m. on May 13.



REGISTER

Cybersecurity for Tax Professionals

Wednesday, May 27—12-1 PM live on Zoom.
Presented by [Larry Stein](#).

1.0 CLE credit. Free for Tax Section members. Non-section members \$75 (includes membership to the Tax Section). The Zoom join link will be provided to registrants prior to the

presentation. Registration cutoff is 11:30 a.m. on May 27.



REGISTER

Tax Section News

Renew Your Section Membership Online



How does Tax Section membership benefit YOU?

If you take advantage of the section's members-only monthly, free CLEs—soon to be offered live on Zoom—you'll save \$900. If you register for additional section-sponsored [CLE programs](#) and use your section-member discount, your total return on investment is greater than \$1,000. The Tax Section offers leadership opportunities through committee service, family-friendly retreats and destination CLEs, opportunities to speak and write articles, and [much more](#).

Florida Bar members, Authorized House Counsels and Florida Registered Paralegals may pay their 2020-21 Florida Bar fees online now by signing into the [Member Portal](#) and clicking the “Pay My Fees” button. We value you and your continued membership in the Tax Section.

RENEW NOW

Section Petitions IRS for Foreign Citizen Tax Relief

The Tax Section has petitioned the Internal Revenue Service to request relief for foreign citizens who are unable to leave the U.S. because of travel restrictions or COVID-19 illness—and who potentially will have to pay U.S. taxes because they have overstayed residence thresholds.



[Les Share](#), [Alfredo Tamayo](#) and [Jenn Wioncek](#), leaders in the Tax Section's International Tax Division, are quoted in the Tax Notes write-up, "[Tax Bar Calls on U.S. Treasury to Provide Residency Relief.](#)"

French Brown Leads Florida Chamber Effort to Suspend Doc Stamp Tax on CARES Act Loans

On March 26, the Florida Department of Revenue issued [Emergency Orders delaying sales tax and property tax payments.](#)

On April 6, Gov. Ron DeSantis directed the Department of Revenue to issue a new Emergency Order suspending the state's documentary stamp tax on notes and written obligations made pursuant to Title I of the CARES Act.



The Governor's action will ensure the Paycheck Protection Program loans from the federal government will not be subject to Florida's tax and more of each loan will go to Florida's businesses.

Tax Section Director [French Brown](#) of Dean Mead worked closely with the Florida Chamber of Commerce in bringing this important issue [to the Governor's attention on April 2.](#) The governor's order may be found [here.](#)

One additional emergency order relates to [corporate income tax.](#)

Final Florida Legislative Session Update

Tax Section lobbyist Stephen Shiver has provided a final [update](#) on bills that are of interest to the section.

Florida Bar News Features Tax Section Moot Court Competition



The Florida Bar News recently included a write-up about the Tax Section's 2020 National Tax Moot Court Competition. Pictured here (and in the article) are members of the University of Alabama School of Law's team, which earned "Best Overall Brief." L-R: Alex Price, Casey Barberio, and Andrew Toler with competition Co-Chair Justin Wallace. Read the write-up [here](#).

Member Spotlight: Sylvia Zwemer

The Tax Section member spotlight this month is on [Sylvia Zwemer](#), who has been instrumental in facilitating the section's Hall of Champions [podcast series](#). To date (see list below), Sylvia has conducted five interviews with outstanding Tax Section leaders.



Sylvia is a corporate and tax attorney based in Miami.

She studied economics at the University of Florida and earned her dual Juris Doctor and Master of Business Administration degrees from the University of Miami. She also earned her Master of Laws in Taxation, with a concentration in International Tax, from the University of Miami.

She started her involvement with The Florida Bar Tax Section in order to stay current on tax developments and maintain connections with the tax community, and has enjoyed the opportunity to participate as an interviewer for the Hall of Champions podcast series and learn from the various tax practitioners that have shared career advice and insight for up-and-coming attorneys in the field.

She formerly worked as a corporate attorney at Broad and Cassel LLP in the Corporate and Finance Practice Group, where her practice was predominantly focused on general corporate, mergers and acquisitions, and cross-border project financing matters. She also previously worked at Shutts & Bowen LLP, and served as a judicial intern for the Honorable Gill S. Freeman at the Complex Business Litigation Division of the Eleventh Judicial Circuit of Florida.

In addition, she is involved with the Transactional Equal Justice Program affiliated with the Legal Services of Greater Miami and has volunteered as a tax preparer for the Volunteer Income Tax Assistance Program.

According to Hall of Champions coordinator Steve Hogan, “It takes a lot of work behind the scenes to make the Hall of Champions podcast series a reality. Sylvia has been instrumental in bringing these interviews to our Tax Section membership. We could not have gotten this far without her.”

Here are links to the Hall of Champions interviews that Sylvia has conducted:

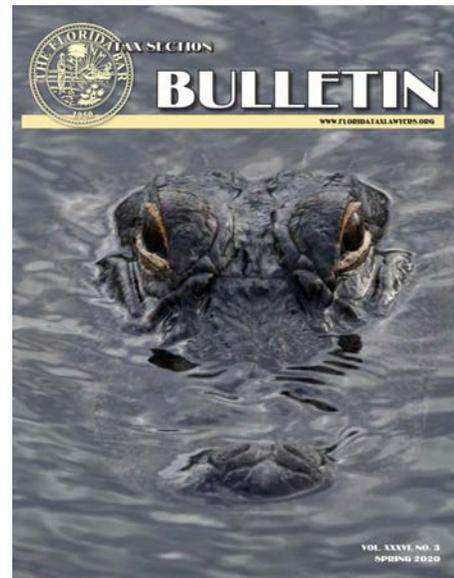
- [Leslie Barnett](#) (September 2018)
- [Benjamin Phipps](#) (May 2019)
- [Edward Koren](#) (August 2019)
- [Jason Warner](#) (November 2019)
- [Richard Josepher](#) (December 2019)

Read the Spring Tax Bulletin

The latest Bulletin is now [online](#) in PDF format and the print version has been mailed.

The Tax Section would like to say a special thank you to [Mitchell Goldberg](#) of Berger Singerman in Fort Lauderdale and [Guy Whitesman](#) of Henderson Franklin in Fort Myers for serving as Bulletin content editors. [Lisa Gallagher](#) of Fergeson Skipper, P.A. in Sarasota is the publishing editor.

The Bulletin is published three times a year. Each publication accepts up to six articles of approximately 500 to 1,000 words each.



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

READ NOW

Publishing Opportunities With the Tax Section!

Our membership’s interest in writing opportunities is strong and the quality of submissions has been high. This brief article describes the writing opportunities available to you as members of the Tax Section, including the different publications, types of topics and lengths, and procedures for submitting the articles. Publishing is a great way to share your specialized knowledge with other members of the Tax Section and the entirety of The Florida Bar membership in general. Writing articles for publication can increase

your internet presence and help boost your profile for Super Lawyers recognition and other accolades. It can also lead to client referrals from within and outside of the section. So here are your opportunities to get your knowledge and name out there!

Florida Bar Journal - Tax Section Sponsored Articles. The Florida Bar Journal is a printed and online publication by The Florida Bar that reaches every Florida attorney. Starting in 2018, the Board of Governors decided to publish six issues per year, down from 10 issues in years prior. The Tax Section can submit one article per issue on behalf of the section. As such, fewer spots are available. In order to “get your name on the list,” reach out to Charlotte Erdmann at charlotte@erdmannlaw.com to discuss spot availability and topics. Because your spot may not be for an entire year, you do not need to know your exact topic, but let us know your general area, such as estate planning or international tax. Due to the decrease in available spots, the same author cannot have more than one spot for every 10 issues.

Articles are to be 12 pages long, double-spaced, in 12-point font, inclusive of endnotes, although 11-14 pages is usually acceptable to The Florida Bar Journal editor. In terms of topics, we usually look for commentary and explanations of new developments, code sections and case law, but also commentary involving any interdisciplinary topic that has a cross section with a tax issue. Florida Bar Journal articles are edited for content by Tax Section editors. We generally do not accept political commentary articles but understand that legislation is developed through the political process. We currently have spaces available for article authors for issues in 2021.

Florida Bar Journal - Lead Articles. The Florida Bar Journal also publishes one lead article per issue. In a recent discussion with the Bar Journal editor, we received clarification on the process for submitting a lead article for consideration, the article requirements, and whether the Journal would consider a “tax” article. If a tax article discusses an issue that has such impact and interest to the general membership of The Florida Bar, it will be considered. Lead articles are to be 18 pages long, double-spaced, in 12-point font, inclusive of endnotes. Lead articles are selected solely by the editorial board of The Florida Bar Journal and publication is not guaranteed. The voluntary editorial board of the Tax Section plays no role in choosing a lead article. If you have an article you would like to be submitted for consideration as a lead article, please send it to Charlotte Erdmann, who will forward it to the Florida Bar Journal editor for consideration.

Florida Bar Tax Section - Tax Bulletin. The Tax Bulletin of The Florida Bar Tax Section is an online and print publication of the Tax Section. It is distributed to every Tax Section member. There are usually three issues per year that feature at least five articles per issue. Articles are usually between 500 and 2,500 words, although there is some flexibility since it is a Tax Section publication. The importance of the Tax Bulletin should not be downplayed. The focuses of this publication are to enrich other members of the Tax Section and serve them with highly specific information and developments related to their niche tax practice areas. It is a great way to add to your professional accomplishments and can lead to referrals made from within the section. To submit an article for publication in the Bulletin, you can email Lisa Gallagher at LGallagher@fergesonskipper.com.

Send Us Your News and WFH Tips

Here's a nice photo of Section Chair Janette McCurley's home office. Please send us your working-from-home photos and/or tips for productivity so we can share them in the newsletter and on social media.

Have you recently made a presentation, written an article or made some news? Tell us about it!



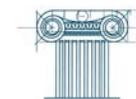
The Tax Section wants to feature its members' accomplishments and milestones. Please email Ileana Garcia at ileanagarcia24@gmail.com.

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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.



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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: Richard A. Josepher

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, [Sylvia Zwemer](#) interviews [Richard A. Josepher](#) of Gutter Chaves Josepher Rubin Forman Fleisher Miller P.A. in Boca Raton. Richard served as Chair of the Tax Section in 2002-2003 and received the Hart Award for the 2009-2010 year.



More information about Richard and his practice can be found [at this link](#)

[Click here](#) to listen on your iPhone through Apple Podcasts and [here](#) to listen on your web browser.

[Click here](#) to listen to the interview 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 fb.inreachce.com. Use [this link](#) to access tax law on-demand and podcast CLE.

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.

Previously Reported

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.

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.

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](#)

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