

# Tax Section of the Florida Bar

August 2018 E-Newsletter

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**TAX SECTION**  
**of the Florida Bar**

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## **TOP NEWS:** **2018 Fall Meeting**

September 20-23, 2018

JW Marriott, Washington DC

[Click Here for Brochure!](#)

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September 20-23 the Section travels to Washington D.C. for its Fall Meeting. Tax lawyers will be in high demand as the country analyzes the short-term and long-term impact of the new tax law. There, we will meet with our Florida legislative delegation and various agencies that we interact with as tax practitioners or that affect tax legislation and policy. This is a unique and important opportunity for the Section to engage on the federal level at a time when it couldn't be more important for us to do so. The timing of this meeting coincides perfectly to voice our thoughts and concerns related to new tax legislation and have input into any patch or glitch legislation that may be necessary. Section members will also have unique sightseeing opportunities on this trip, such as tours of D.C. monuments at night and behind the scenes tours of the Smithsonian!

Our room block for this trip is now open at the JW Marriott and reservations can be made through the link below. Plan to join us and book now! More information on the meeting itinerary will follow as the meeting approaches.

[Click Here for Hotel Reservations](#)

## **Florida Bar Tax Section Speaker's Bureau**

We are pleased to announce the rebirth of the Florida Bar Tax Section Speaker's Bureau which was first instituted in the 1950's to encourage members of the newly formed Tax Section to educate the public about matters of significance to the tax community by speaking to civic organizations, clubs and as guests on radio talk shows. With the reincarnation of this member benefit we will provide tax attorneys throughout Florida with access to high quality pre-drafted speeches regarding important tax and legislative matters. We hope that our members will take advantage of these finely crafted speeches to educate the public, including fellow attorneys and other residents of Florida, and for their own business development. The first materials to be provided by the Tax Section will be regarding proposed Constitutional Amendments 1, 2 & 5 that have tax implications on the ballot this year to assist in educating the voters (without taking a position for or against) and to promote informed political engagement at the polls. The speeches provided by the Tax Section Speaker's Bureau also provide our members with an excellent opportunity to get out into the public sphere and enhance their speaking profiles and visibility in their communities. These speeches will soon be posted to a new, private Member Benefits section of the Section's website (coming soon!), but if you wish to take advantage of this exciting new member benefit while the page is still under construction, please contact Dana Apfelbaum at [dapfelbaum@deanmead.com](mailto:dapfelbaum@deanmead.com).

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## **Marvin C. Gutter Outstanding Public Service Award**



*Left to Right: Chair Michael D. Minton, Mark Alan Prater, and Professor Dennis Calfee*

Mark Alan Prater was honored as the 2018-2019 recipient of the Marvin C. Gutter Outstanding Public Service Award at the Section's Organizational meeting held at Amelia Island Plantation in early July. Mark was nominated by Prof. Dennis Calfee (UF LLM Graduate Tax Program Prof.) who attended the ceremony. Mark also participated as a speaker at the Ullman Year in Review CLE program that has become a traditional component of the Organizational meeting. He will also participate in the Section's Fall meeting this September 20-22 in Washington DC.

After earning his LLM in Taxation at the University of Florida in 1987, Mark entered the practice of law in Portland, Oregon. As famed Justice William O. Douglas is reputed to have said, "Go East young man, go East". Mark journeyed East in 1990 taking a position as a tax counsel on the Republican staff of the U. S. Senate Finance Committee where he worked with and was mentored by another prominent Florida LLM, Lindy Paull. For over 28 years Mark has served in key tax policy positions. He has served as Chief Tax Counsel on the Republican staff of the Senate Finance Committee since 1993 and since 2007 has also held the position of Deputy Staff director of the Republican staff. Mark has always worked well with and been respected by not only both sides of the isle in Congress but the White House as well. He is considered by all with whom he comes in contact as a kind, honest broker with a masterful knowledge of the Internal Revenue Code and the legislative process, which has enabled him to forge unique solutions to complex problems facing the country. In 2011 he was selected as the Staff Director for the Joint Select Committee on Deficit Reduction, the "Super Committee". He has played a role in every major tax bill since 1990 with a key role in the passage of the most recent tax overhaul. Mark has journeyed to Florida on multiple occasions to speak on pressing tax policy issues, including his participation in the Ellen Bellet Gelberg Tax Policy Lecture Series at the University of Florida, Levin College of Law.

Over the past twenty eight years Mark has practiced what Montesquieu referred to as public virtue, preferring public to private interests, an essential element in sustaining a republican government. His service is an example for us all.

Mark is currently a Managing Partner with Price Waterhouse Coopers in Washington, D.C.

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## **Samuel C. Ullman Scholarship**

**By Michael D. Minton, Chair Elect**

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, so our goal is to raise at least \$100,000. I am pleased to inform you (as I reported at the Organizational meeting earlier this month) that the Tax Section's Ullman Scholarship currently has: (i) \$29,000 received in the account; (ii) pledges in the amount of \$19,500, and (iii) the Tax Section's matching pledge of \$30,000 over the next six years. Over the Organizational meeting another \$1,500 of pledges were received. This now brings our current aggregate total to \$80,000. We have achieved 80% of our goal!

Please join us by making a pledge today and help the Tax Section reach its goal of establishing 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 Corporate Income Tax Guidance on Repatriation**

The Florida Department of Revenue has issued a Tax Information Publication (or "TIP") entitled: *Section 965, IRC - Transition Tax - Repatriation - Impact on Florida Corporate Income/Franchise Tax Return (Form F-1120)*.

The TIP, dated April 27, 2018, has been posted to the Department's website and can be [viewed here](#).

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## **Florida Bar Journal Articles**

*The Florida Bar Journal* has openings for tax articles for the May/June 2019 issue (February 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.

## **Florida Bar Tax Section *Bulletin***

The Summer Edition of the Florida Bar Tax Section Bulletin will be published and circulated in August 2018. We intend to publish a Fall Edition of the Florida Bar Tax Section *Bulletin* for circulation in December 2018. Please contact Michael Bruno at [mjbruno@mwe.com](mailto:mjbruno@mwe.com) for article spots. The deadline for submission is **November 9, 2018**.

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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. The committee is also looking for opportunities to address reform-related issues with government and IRS representatives during the Section's trip to Washington D.C. in September 2018. 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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## **Tax Section Hall of Champions Interview: Bob Panoff**

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.

Our third interview in the series is with Bob Panoff, a living legend in Federal and Florida tax controversy and planning. Mr. Panoff practices through Robert E. Panoff, P.A., in Miami. Information about his firm can be found on Best Lawyers at the following

link: <https://www.bestlawyers.com/lawyers/robert-e-panoff/9020>

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

**Listen:**

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

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## **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: For Miami, please contact Karen J. Lapekas at 305-600-1485 or [karen@lapekaslaw.com](mailto:karen@lapekaslaw.com). For Tampa, please contact Mitchell Horowitz at 813-222-1105 or [mitchell.horowitz@bipc.com](mailto:mitchell.horowitz@bipc.com). For Jacksonville, please contact Harris L. Bonnette, Jr. at 904-356-2600 or [hbonnette@fishertousey.com](mailto:hbonnette@fishertousey.com). For Tallahassee, please contact Jami Coleman at 850-222-0013 or [jcoleman@williamscoleman.law](mailto:jcoleman@williamscoleman.law).

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## **Fed Tax Division**

### **Amelia Island Federal Tax Section Organizational Meeting**

This year at the Tax Section's Organizational Meeting in Amelia Island, Florida, the four committees of the Federal Tax Division reported on current developments.

On behalf of the International Tax Committee, Abrahm Smith reported on the pending closure of the Offshore Voluntary Disclosure Program and Steven Hadjiligiou reported on tax developments in planning for non-residents and increased attention to the Section 902 election to be treated as a C corporation. Fred Murray contributed to the discussion.

The Business Organizations and Individual Tax Committee hosted a roundtable on the implementation practicalities of the new centralized partnership audit rules. Greg Marks led the discussion and Cristin Keane and JJ Wehle were significant contributors. Joe Schimmel made comments on the Tax Cut and Job Act's possible effect on Florida non-profit corporations.

Ileana Garcia and Michael Lambert reported on behalf of the Tax Controversy and Procedure Committee. Ileana discussed significant bankruptcy cases and Michael commented on several hot topics, including: the assignment of payments in Electronic Federal Tax Payment System to trust fund payments and revocation of passports for seriously delinquent taxes.

Kelly Hellmuth reported on behalf of the Estate Planning and Exempt Organizations Committee.

### **New Appointments for the 2018-2019 Bar Year**

The Federal Tax Division would like to congratulate the following Committee and Sub-Committee Chairs for this 2018-2019 Bar Year:

The Chairs for the International Taxation Committee will be Steven Hadjilogiou and Abraham Smith. Their subcommittee chairs will be: Tax-Out Bound, Steven Hadjilogiou and Alfredo Tamayo; Tax-In Bound, Mauricio Rivero and Michael Bruno; International Trusts and Estates, Kevin Packman; and for Voluntary Disclosures, Abraham Smith.

The Chairs for the Taxation of Business Organizations and Individuals Committee are Andrew Comiter and Gregory A. McLaughlin. Their subcommittee chairs will be: Corporations, Mitchell Goldberg; Employee Benefits, David E. Bowers; LLCs, Gregory M. Marks; Partnerships, Cristin C. Keane; S-Corporations, David Fall; Individuals, David M. Berman; Special Problems of Family Controlled Businesses: Steven Sally; Specialty Areas Sub-committee, Dana M. Apfelbaum.

The Chairs for the Estate Planning and Exempt Organizations Committee are Donna L. Longhouse and Jason Havens. Their subcommittee chairs are: Estate & Gift Taxation, David M. Silberstein; Tax-Exempt Organizations, Adam S. Goldberg and Kelly Hellmuth; Fiduciary Income Tax: Jolyon D. Acosta and Julie A. Petillo.

The Chairs for the Tax Controversy and Procedure Committee are Karen J. Lapekas and Brian R. Harris. Their subcommittee chairs are: Bankruptcy, Karen J. Lapekas; Civil Tax Procedure Subcommittee, Harris L. Bonnette and Prof. Steve Johnson; Criminal Tax Procedure, Jeffrey Neiman and Matthew Mueller; IRS Collection Activities, Michael A. Lampert and Gerrard L. Grant; and for Tax Court Bar Relations, Joseph B. Schimmel and Brian Harris.

James Barrett will continue to serve as the Chair of the Tax Comments Committee.

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## **Catch up on Past CLEs from the Tax Section!**

Log in to [The Florida Bar Members Portal](#) to access the following courses:

- *36<sup>th</sup> Annual International Tax Conference* (2587R)
- *Are Death and Taxes Still Certain? Tax and Non-Tax Issues in Estate Planning* (2636R)
- *2018 Annual Wealth Protection Seminar* (2620R)
- *The Francis D. Sheehy Memorial Advanced Tax Procedure Seminar* (2333R)

- *Tax Planning for Real Estate Developers & Investors (2558R)*
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## **We Thank Our Sponsors**

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

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Questions or comments? Please email [Leslie Reithmiller](mailto:Leslie.Reithmiller) or visit our website at [www.floridataxlawyers.org](http://www.floridataxlawyers.org)