

The Tax Section's big news for fiscal year 2021-2022 was the return to in-person meetings. Due to the pandemic, we stopped having in-person meetings in early 2020. Our last in-person meeting of fiscal year 2019-2020 was cancelled, and our three in-person regular meetings for fiscal year 2020-2021 were all cancelled and were instead conducted by Zoom. But the door to in-person meeting cracked open for a small director's meeting, and by the beginning of the 2021-2022 fiscal year, all meetings became in-person, but with all of the usual precautions in place and with options to attend remotely. Our first meeting was our organizational meeting in Amelia Island. I think all members agreed that it was good to see everyone again. I personally found in-person meetings more productive and effective. To be sure, we saved a lot of money with virtual meetings and more members were able to attend without having to travel.

Our organizational meeting included a lively debate and proposal to promote a change in Florida law to address an issue as to spousal lifetime asset trusts (SLAT). A common estate planning technique is for Spouse A to establish a trust for the benefit of Spouse B for Spouse B's life and to transfer assets to that trust. Should Spouse B die before Spouse A, the assets in the trust are returned to Spouse A. There was some uncertainty as to whether the creditors of Spouse A could attach to the assets in the trust. The Tax Section decided to take a legislative position to promote a law change that transfers to the trust were completed gifts and during Spouse B's lifetime, Spouse A was not a beneficiary of the trust. Thanks to the leadership of French Brown together with the assistance of Gerald "JJ" Wehle, Donna Longhouse, Brian Malec, Mark Brown, Ritchie Comiter, Mark Scott, Joe Schimmel, Brittany Cobb, Bill Lane, Sasha Cobb, and others, this legislation was introduced and passed and headed to the governor's desk to sign.

Our Fall Meeting was held at The Breakers hotel in Palm Beach. In addition to our usual directors and executive council meetings, the Fall Meeting featured a CLE on advanced civil tax procedure, "Off the Beaten Path: The Roads Less Traveled in Advanced Civil Tax Procedure," co-chaired by Michael Lampert and Charlotte Erdmann. Topics included unusual federal tax liens, peculiar and potent penalties, advanced tax litigation practice tips (with a fantastic discussion and debate between Tax Court Judge Patrick J. Urda and our own Brian Harris), and an enlightening presentation on the IRS's Office of Professional Responsibility given by Karen L. Hawkins, the former director of the Office of Professional Responsibility, getting records and defense of getting records from the IRS presented by Brian Harris, Jeff Neiman, and Karen Hawkins, state tax civil procedure by French Brown, partnership audits under the new regime by Mitch Horowitz, Title 31 FBAR penalties with Jeff Neiman and Karen Lapekas, and procedural tax-related considerations for the estate administrator presented by Michael Lampert.

Our annual out-of-state director's meeting was held in Austin, Texas. There was no shortage of bar-b-que and cowboy boots. A CLE presentation was given on the Trust Fund Recovery Penalty. Our director's meeting was cut short due to a hotel employee suffering from a medical problem during our meeting. The paramedics asked us to clear the room so that the employee could be treated. Thankfully, the employee recovered and was back at work the next day. The remainder of our director's meeting will be held at annual meeting in May.

Finally, the Tax Section-sponsored Tax Moot Court Competition had its first competition at the University of Miami law school campus. We had 12 law schools from across the country register and compete. It is quite a chore to change to a new venue, to engage in law schools to participate, to locate Tax Court judges as well as local lawyers to serve as judges of each team's performance. Scott St. Amand chaired this year's moot court competition, and it was a great success.

Mark Brown is the current chair-elect and Shawn Wolf is the chair-elect designee.

Harris L. Bonnette, Jr., *Chair*