

During this fiscal year, the Tax Section made a significant impact on tax policy by submitting comments on multiple proposed Treasury regulations. These comment projects, led by Brian Malec, Mark Parthemer, and Christopher Callahan, covered important areas such as clawback issues related to gifts, deduction of estate administration expenses under I.R.C. §2053, and penalty issues under Form 3520. The comments were reported in Tax Notes, and the clawback project was published by *Forbes*.

The section also continued its popular monthly Zoom CLEs, which are free to all members, on a broad range of topics. Some of these programs provided content to support board certification in tax law, including a partnership tax review by Adam Smith and S corporation tax review by Daniel Ebert. The free CLEs consistently have attracted more than 100 registrants, and nearly 250 registered for a recent program presented by Mark Brown and Chris Weeg on estate planning updates.

The biggest development in the Tax Section this year was the celebration of its 70th anniversary. The section is one of the oldest sections of The Florida Bar, and we value the special traditions that have developed over the years. To commemorate the 70th anniversary, we unveiled the Tax Section Cup, which lists the names of all past chairs. The cup is displayed at every in-state directors' and Tax Section meeting and will be updated each year with the outgoing chair's name plate.

By the end of the 2022-2023 fiscal year, the section will have completed four in-person meetings. The year started at Amelia Island with the Organization Meeting from July 1-5, 2022. The section held its Organization Meeting in Amelia Island for more than 30 years, and it is an important part of its history. Other great traditions that continued during this year's Organization Meeting included the Ullman Year in Review, a seminar covering major tax related topics during the year, and the popular family and adult hospitality suites.

The Fall Meeting took place October 27-29, 2022, at the Ritz-Carlton Resort in Naples. To support the local community and businesses in Naples, the section proceeded with the meeting despite the recent devastation caused by Hurricane Nicole. The highlight of the meeting was the October 28 Real Estate Tax Conference chaired by Christopher Callahan and Abrahm Smith.

The Directors' Meeting was held at the JW Marriot in New Orleans from January 19-21, 2023. Ten former section chairs gathered to lead a "Hot Topics with Past Chairs" CLE chaired by David Bowers. Aside from this all-star-level CLE, the section enjoyed a cocktail party and dinner at the legendary Brennan's and a team building cooking class at the New Orleans School of Cooking.

The section will hold its Annual Meeting at the Don CeSar Hotel on April 27-30, 2023. A CLE on Structuring Business Deals and M&A Transactions, chaired by Michael Wilson and Greg McLaughlin, will take place on April 28. The next day, we will host a major dinner event honoring Tax Attorneys of the Year William B. Lane, Jr., and Cristin Keane.

While not a regular meeting, the section's most popular CLE, the renowned International Tax Conference, took place on January 12-13, 2023. The ITC, as it's known, is a jointly sponsored event with the FICPA and had over 400 people in attendance between live and virtual attendees. Keeping with tradition, the ITC has been held for over 40 years and this partnership keeps getting stronger.

The section already is planning for upcoming fiscal years. Shawn Wolf is the current chair-elect and is planning an exciting slate of events. Mark Scott is the chair-elect designate and intends to bring back the

section's popular trip back to Washington, D.C., to meet with the IRS, DOJ, Treasury, and members of the Florida congressional delegation.

Indeed, the section had an exciting and meaningful 2022-2023. From celebrating its 70th anniversary in style, working on multiple Treasury regulations comment projects, hosting the ITC and free Zoom CLEs, to fantastic live meetings, the section offered incredible professional, networking, and just plain fun opportunities to its members.

Mark R. Brown, *Chair*