The theme for the 2024-2025 year is, “Back to the Future with Sunsets and Artificial Intelligence.” This theme entails looking back to things that the section has successfully done in the past, while simultaneously reaching forward to the future. During this fiscal year, the Tax Section continued to monitor both federal and state level tax issues for possible comment and other involvement. In addition to our upcoming meetings in Washington, D.C., which is further discussed below, the section considered several initiatives and proposals associated with Florida statutes, legislative changes, and Department of Revenue-oriented matters.

By the end of the fiscal year, the Tax Section will have completed four in-person substantive meetings. Similar to the past 40 years, we held our organizational meeting at the Omni Amelia Island Resort and Spa over the July 4th holiday weekend. Amelia Island is an important and historic oceanfront wildlife preserve where we encourage attendees to bring their families for building a sense of community and cherished memories through the generations. Our Ullman Year in Review program gives new tax attorneys an opportunity to give a presentation on whatever issues they believe are important. This year, we honored Maricarmen Cuello, an international area director for the IRS Independent Office of Appeals, with the Marvin C Gutter Outstanding Public Service Award.

Our fall meeting was at the Margaritaville Beach Resort, Hollywood Beach, where we held a full day educational program, chaired by Christopher Callahan and Traci Pumo, on the integration and ethical use of artificial intelligence in the tax practice. This was the first time the section had a program specifically concentrated on using AI, including real time ChatGPT demonstrations and well-known speakers in various industries conceptualizing the use, benefits, and challenges that could cause anxiety. At this meeting, we honored James H Barrett with the Gerald T. Hart Outstanding Tax Attorney of the Year Award.

Our Directors Meeting was at the Pier House Resort & Spa, Key West, where Cristin Keane reprised our popular Past Chairs program, giving an opportunity for them to share their wisdom in a variety of meaningful topics. Though this meeting is usually attended by section leadership only, this year we invited and showed appreciation to new tax lawyers that have been active in our divisions and committees in various roles and responsibilities. Highlights of this meeting included the sunset catamaran cruise and a trolley tour around the entire island.

For our final meeting, as the old adage goes, we have saved the best for last. In April, we traveled to Washington, D.C., the seat of our government and home to many agencies that we visited and met with staff, agents, and officials. Formed more than two years ago, the WDC Committee, chaired by Steve Hadjilogiou, has been planning the substantive program. This is an extremely important opportunity for section members to be visible and able to meet with tax policy makers, interpreters, and enforcers (Senate, House of Representatives, Treasury, Justice, and Tax Court). We identified five areas of focus, including: 1) income tax (pass-throughs, corporations, and personal); 2) transfer tax (gift, estates, and trusts); 3) international tax (individual and corporations); 4) tax exempt organizations; and 5) tax controversy. We developed whitepapers for submission to the relevant agencies for consideration in improving regulations and other interpretive pronouncements. The section last visited WDC in 2017, where some of our work product was officially adopted. I thought this was a great year to return due to an election and the impending sunsetting of current tax policy at the end of 2025.

The Tax Section also coordinated and conducted our popular virtual continuing legal education series, which are provided free to section members. Over the past 12 months, we offered 16 programs, with a particular focus on integrating topics that align with the content covered in the tax board certification exam and lead-up CLEs in advance of larger conferences or events. Our board certification topic series included corporate taxation, navigating tax issues in formation of partnerships and joint ventures, income tax treaties, Circular 230 and ethics in a tax practice, passthrough taxation of S corporations, as well as state and local tax procedure. Other presentations of interest delved into retirement planning, IRA beneficiary designations and the proposed regulations associated with the SECURE Act, the new landscape for the wealth industry since the Mexican election, tax disputes in bankruptcy, ethical use of artificial intelligence in a tax practice, tax penalties, planning and pitfalls in international taxation, and the taxation of private trust companies.

The International Tax Conference, our "crown-jewel" CLE program coordinated with the Florida Institute of Certified Public Accountants, commemorated its 43rd iteration. In addition, the basic primer sister program, the International Tax Boot Camp, celebrated its 10th year. With over 800 attendees, these hugely successful programs attract professionals from around the world. The presenters are an all-star lineup of some of the more important people in the industry. Equally important, these programs give many members the opportunity to network, as well as presenting their wisdom and thought provoking ideas.

The Tax Section's Directors Committee and executive council strive to increase member experiences, services, benefits, and education. I am so grateful to the many people helping plan the events, including Whitney Bledsoe, Lisa Tipton, and Janette McCurley Driscoll. Gerard 'JJ' Wehle is the current chair-elect and is planning an exciting slate of events. Michael Wilson is the chair-elect designee who I expect will do everything to keep improving the section's gravitas.

Our efforts to get younger members enthusiastically involved and in leadership roles have worked. New tax lawyers are applying for our revised Fellowship program assistance in record numbers. I am pleased to tell you that the Tax Section is stronger than it has ever been, and has a fantastic future.

Mark Scott, *Chair*