

College of William & Mary Law School
William & Mary Law School Scholarship Repository

William & Mary Annual Tax Conference

Conferences, Events, and Lectures

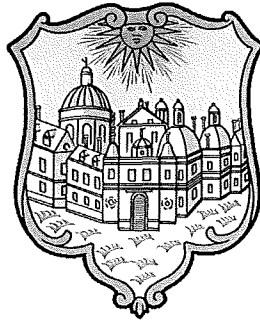
2014

2014 Schedule

Repository Citation

"2014 Schedule" (2014). *William & Mary Annual Tax Conference*. Paper 720.
<http://scholarship.law.wm.edu/tax/720>

Copyright c 2014 by the authors. This article is brought to you by the William & Mary Law School Scholarship Repository.
<http://scholarship.law.wm.edu/tax>



THE COLLEGE OF WILLIAM & MARY
LAW SCHOOL

ALSO SPONSORED BY

| MCGUIRE WOODS

TAXATION SECTION
OF THE
VIRGINIA STATE BAR

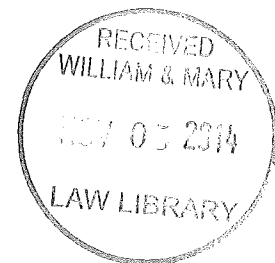


TABLE OF CONTENTS

TOPIC AND MATERIALS	TAB
MCLE AND CPE INFORMATION AND FORMS	
EVALUATION FORM	
SPEAKER BIOGRAPHIES	1

Thursday, November 6, 2014

8:00-8:30 A.M.

REGISTRATION & COFFEE

8:30-8:45 A.M.

INTRODUCTORY REMARKS

ROBERT G. MCELROY

8:45-10:15 A.M.

FEDERAL TAX UPDATE

STEPHEN L. OWEN

Structuring and Restructuring Deals in 2014 (and Beyond)

2

10:15-10:30 A.M.

REFRESHMENT BREAK

10:30 A.M.-12:00 P.M.

WORKING WITH THE SECTION 752 PARTNERSHIP LIABILITY ALLOCATION RULES

JENNIFER H. ALEXANDER

ANDREW M. WHITEWAY

Working with the Section 752 Partnership Liability Allocation Rules (Outline)

3

Working with the Section 752 Partnership Liability Allocation Rules (PowerPoint presentation)

4

12:00-12:15 P.M.

REFRESHMENT BREAK

TOPIC AND MATERIALS

TAB

**12:15-1:15 P.M. – LUNCH SESSION
VIRGINIA HOT TOPICS**

CRAIG D. BELL
WILLIAM L.S. ROWE

Recent Tax Developments in Virginia: 2013-2014 5

**1:15-1:30 P.M.
REFRESHMENT BREAK**

**1:30-3:00 P.M.
CONTINGENT PURCHASE PRICE, CONTINGENT LIABILITIES AND INDEMNITIES IN
TAXABLE ACQUISITIONS**

WILLIAM M. RICHARDSON
ROBERT H. WELLEN

Contingent Purchase Price, Contingent Liabilities and Indemnities in Taxable
Acquisitions – Program Slides 6

Contingent Consideration, Contingent Liabilities and Indemnities in Acquisitions –
Outline 7

**3:00-3:15 P.M.
REFRESHMENT BREAK**

**3:15-4:45 P.M.
NEGOTIATING TAX PROVISIONS IN PARTNERSHIP AND LLC AGREEMENTS**

ROBERT G. GOTTLIEB
BRIAN J. O’CONNOR

Negotiating Tax Provisions in Partnership and LLC Agreements 8

**5:00-6:00 P.M.
TAX CONTROVERSY PANEL ON CIVIL TAX PENALTIES**

CRAIG D. BELL
CHRISTOPHER S. RIZEK

Overview of Civil Tax Penalties 9

TOPIC AND MATERIALS

TAB

Friday, November 7, 2014

8:00-8:30 A.M.

REFRESHMENT BREAK

8:30-10:00 A.M.

RECLASSIFICATION RISKS FOR COMPENSATION PAID BY S & C CORPORATIONS TO SHAREHOLD-EMPLOYEES

STEPHEN R. LOONEY

Reclassification Risks for Compensation Paid by S and Corporations to Shareholder-Employees

10

10:00-10:15 A.M.

REFRESHMENT BREAK

10:15 A.M. – 11:30 A.M.

INCOME TAX ACCOUNTING CONSIDERATIONS IN RESTRUCTURING TRANSACTIONS

GLENN R. CARRINGTON

KRISTINE M. MORA

Tax Accounting Methods Considerations in Restructuring Transactions

11

11:30 A.M.-12:00 P.M.

REFRESHMENT BREAK

12:00-1:15 P.M. – LUNCH SESSION

ADVISING VENTURE & EARLY-STAGE CLIENT

CARROLL D. HURST

GARY D. LECLAIR

Outline presented by Carroll D. Hurst – Issues Confronting Early-Stage Companies

12

Outline presented by Gary D. LeClair – Current Ear-to-the Ground Assessment

13

1:15-1:30 P.M.

REFRESHMENT BREAK

TOPIC AND MATERIALS

TAB

1:30-2:30 P.M.

NET INVESTMENT INCOME TAX PLANNING

JEANNE M. SULLIVAN

Net Investment Income Tax Planning

14

2:30-2:45 P.M.

REFRESHMENT BREAK

2:45-4:15 P.M.

THE NEW WORLD OF ESTATE PLANNING AFTER THE 2012 TAX ACT

JOHN B. O'GRADY

The New World of Estate Planning After the 2012 Tax Act
(Abbreviated Outline) An Estate Planner's Perspective on Recent Tax Developments
– The Year in Review by Howard M. Zaritsky, J.D., LL.M.

15

4:15 P.M.

ADJOURNMENT