

2014

2014 Tax Conference Forms

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Summary of Meeting Times

WEDNESDAY, NOVEMBER 5

Topic	Maximum 60- Minute Hours	Maximum 50- Minute Hours
Introduction to Partnership Taxation	2.00	2.40

THURSDAY NOVEMBER 6

Topic	Maximum 60- Minute Hours	Maximum 50- Minute Hours
Federal Tax Update	1.50	1.80
Working with the Section 752 Partnership Liability Allocation Rules	1.50	1.80
Virginia Hot Topics	1.00	1.20
Contingent Purchase Price, Contingent Liabilities and Indemnities in Taxable Acquisitions	1.50	1.80
Negotiating Tax Provisions in Partnership and LLC Agreements	1.50	1.80
Tax Controversy Panel on Civil Tax Penalties	1.00	1.20

FRIDAY NOVEMBER 7

Topic	Maximum 60- Minute Hours	Maximum 50- Minute Hours
Reclassification Risks for Compensation Paid by S & C Corporations to Shareholder-Employees	1.50	1.80
Income Tax Accounting Considerations in Restructuring Transactions	1.25	1.50
Advising Venture & Early-Stage Client	1.25	1.50
Net Investment Income Tax Planning	1.00	1.20
The New World of Estate Planning After the 2012 Tax Act	1.50	1.80

Totals	Maximum 60- Minute Hours	Maximum 50- Minute Hours
Virginia CLE	16.50	
CPE		19.20

ACCREDITATION INFORMATION SHEET FOR LAWYERS

VIRGINIA ATTORNEYS

This program has been approved by the Virginia Mandatory Continuing Legal Education Board for 16.5 credit hours. A copy of the Certification of Attendance (Form 2) is included in this section. Please fill out the form and return it to the Registration Desk at the end of the Conference. We will forward the forms to the Virginia State Bar.

ATTORNEYS FROM OTHER STATES

If your state requires Continuing Legal Education credits, you may complete the Certificate of Attendance form provided in this notebook and submit it to your State Bar. If you wish to have the Tax Conference mail it for you, please attach the correct mailing address to your completed form and return it to the Registration Desk at the end of the Conference. Please be advised that any required sponsor fee will be the responsibility of the attendee.

**CERTIFICATE OF ATTENDANCE
FOR NON VIRGINIA LAWYERS
WILLIAM & MARY TAX CONFERENCE**

ATTORNEY'S NAME: _____

BUSINESS ADDRESS: _____

SPONSOR: College of William & Mary
School of Law

PROGRAM TITLE: 60th William & Mary Tax Conference

DATES OF PROGRAM: November 5-7, 2014

LOCATION: Williamsburg, Virginia

CLE Credit: 16.5 hours of instruction

I attended the full program.

I attended the following number of hours: _____

SIGNATURE: _____

DATE: _____

**SUBMIT A COPY OF THIS FORM TO YOUR STATE BAR WHEN REPORTING
YOUR ANNUAL CLE CREDITS.**

Virginia MCLE Board

CERTIFICATION OF ATTENDANCE (FORM 2)

MCLE requirement pursuant to Paragraph 17, of Section IV, Part Six, Rules of the Supreme Court of Virginia and the MCLE Board Regulations.

INSTRUCTIONS

Certify Your Attendance Online at www.vsb.org see Member Login

Complete this Certification. Retain for two years.

MCLE Compliance Deadline - October 31. MCLE Reporting Deadline - December 15.

A \$100 fee will be assessed for failure to comply with either deadline.

Member Name: _____ VSB Member Number: _____
Address: _____ Daytime Phone: _____
_____ E-mail Address: _____
_____ City State Zip

Course ID Number: MWCC001

Sponsor: William & Mary Law School

Course/Program Title: 60th Annual Tax Conference: Sophisticated Tax Planning in Turbulent Times

Live Interactive * CLE Credits (Ethics Credits): 16.5 (0.0)

Date Completed: _____ Location: _____

By my signature below I certify

- ____ I attended a total of _____ (hrs/mins) of **approved CLE**, of which (_____) (hrs/mins) were in **approved Ethics**.
____ Credit is awarded for actual time in attendance (0.5 hr. minimum) rounded to the nearest half hour. (Example: 1hr 15min = 1.5hr)
____ The sessions I am claiming had written instructional materials to cover the subject.
____ I participated in this program in a setting physically suitable to the course.
____ I was given the opportunity to participate in discussions with other attendees and/or the presenter.
____ I understand I may not receive credit for any course/segment which is not materially different in substance than a course/segment for which credit has been previously given during the same completion period or the completion period immediately prior.
____ I understand that a materially false statement shall be subject to appropriate disciplinary action.

* NOTE: A maximum of 8.0 hours from pre-recorded courses may be applied to meet your yearly MCLE requirement. Minimum of 4.0 hours from live interactive courses required.

Date

Signature

Questions? Contact the MCLE Department at (804) 775-0577 or E-mail questions to mcle@vsb.org

If not certified online, this form may be mailed

Virginia MCLE Board

Virginia State Bar

1111 East Main Street, Suite 700

Richmond, VA 23219-3565

Web site: www.vsb.org

[Office Use Only: Live]

Virginia MCLE Board

CERTIFICATION OF TEACHING (FORM 3)

MCLE requirement pursuant to Paragraph 17, of Section IV, Part Six, Rules of the Supreme Court of Virginia and the MCLE Board Regulations.

INSTRUCTIONS

E-mail this form to mymcle@vsb.org

Complete this Certification to Include Both Teaching and Attendance hours. Retain copy for two years.

MCLE Compliance Deadline - October 31. MCLE Reporting Deadline - December 15.

A \$100 fee will be assessed for failure to comply with either deadline.

Member Name: _____ VSB Member Number: _____

Address: _____ Daytime Phone: _____

_____ E-mail Address: _____

City State Zip

Course ID Number: MWCC001

Sponsor: William & Mary Law School

Course/Program Title: 60th Annual Tax Conference: Sophisticated Tax Planning in Turbulent Times

Live Interactive * CLE Credits (Ethics Credits): 16.5 (0.0)

Date(s) of Teaching: _____ Location(s): _____

ONLY SESSIONS WITH WRITTEN INSTRUCTIONAL MATERIALS ARE APPROVABLE FOR CREDIT

- My teaching segment was _____ (hrs/mins) of CLE, of which (_____) (hrs/mins) were in Ethics.
- In addition, I attended *other* segments totaling _____ (hrs/mins) of CLE, of which (_____) (hrs/mins) were in Ethics.
- I spent _____ hours preparing for teaching my segment of the course.
- No more than four (4) hours of preparation credit may be claimed per one hour of instructional time in your presentation, and no more than eight (8) hours total for any one course. Total credit is awarded for actual time spent teaching, attendance and preparation rounded to the nearest half hour. (Example: 1hr 15min = 1.5hr)
- A materially false statement shall be subject to appropriate disciplinary action.

* NOTE: A maximum of 8.0 hours from pre-recorded courses may be applied to meet your yearly MCLE requirement. Minimum of 4.0 hours from live interactive courses required.

Date

Signature

Questions? Contact the MCLE Department at (804) 775-0577 or E-mail questions to mcle@vsb.org

If not e-mailed, this form may be mailed to:

Virginia MCLE Board
Virginia State Bar
1111 East Main Street, Suite 700
Richmond, VA 23219-3565
Web site: www.vsb.org

ACCREDITATION INFORMATION SHEET FOR ACCOUNTANTS

VIRGINIA CERTIFIED PUBLIC ACCOUNTANTS

This program provides 19.2 Continuing Professional Education (CPE) credit hours (based on 50 minute hours), none of which are ethics credits. An attendance form for Virginia accountants is available in this notebook. Please complete and return this form to the Registration Desk at the end of the Conference, and a Certificate of Participation will be issued and mailed to you at the address you provide.

ACCOUNTANTS FROM OTHER STATES

A general attendance form for accountants is available in this program notebook. Please complete and return this form to the Registration Desk at the end of the conference, and a Certificate of Participation will be issued and mailed to you at the address you provide.

The William & Mary Tax Conference requires no prerequisites or advance preparation. The course is taught principally through panel discussions, at the intermediate level.

**GENERAL ATTENDANCE FORM
FOR ACCOUNTANTS
WILLIAM & MARY TAX CONFERENCE**

(Please PRINT)

NAME: _____

BUSINESS ADDRESS: _____

SPONSOR: College of William & Mary
School of Law
School of Business

PROGRAM TITLE: 60th William & Mary Tax Conference

DATES OF PROGRAM: November 5-7, 2014

LOCATION: Williamsburg, Virginia

CPE Credit: 19.2 hours (based on 50-minute hours)

I attended the full program.

I attended the following number of hours: _____

SIGNATURE: _____

DATE: _____

**PLEASE COMPLETE THIS FORM AND RETURN IT TO THE REGISTRATION
DESK AT THE END OF THE CONFERENCE. A CERTIFICATE OF
PARTICIPATION WILL BE MAILED TO YOU AT THE ADDRESS YOU PROVIDE.**

60th ANNUAL WILLIAM & MARY TAX CONFERENCE

November 5-7, 2014

EVALUATION QUESTIONNAIRE

Please answer the following questions to help us in planning future conferences. Leave this questionnaire at the registration desk before leaving this year's conference or mail it to: Tax Conference, William & Mary Law School, Post Office Box 8795, Williamsburg, VA 23187-8795. Thank you for your time.

Name: _____

(optional)

Profession: _____ Years in Practice: _____

Please indicate your overall impression of each topic and speaker with 5 being the highest rating:

	<u>Outstanding</u>				<u>Fair</u>
	5	4	3	2	1
Topic: Introduction to Partnership Taxation	_____	_____	_____	_____	_____
Speakers: Robert G. McElroy	_____	_____	_____	_____	_____
Thomas P. Rohman	_____	_____	_____	_____	_____
Topic: Federal Tax Update	_____	_____	_____	_____	_____
Speaker: Stephen L. Owen	_____	_____	_____	_____	_____
Topic: Working with the Section 752 Partnership Liability Allocation Rules	_____	_____	_____	_____	_____
Speaker: Jennifer H. Alexander	_____	_____	_____	_____	_____
Andrea M. Whiteway	_____	_____	_____	_____	_____
Topic: Lunch Session – Virginia Hot Topics	_____	_____	_____	_____	_____
Speakers: Craig D. Bell	_____	_____	_____	_____	_____
William L. S. Rowe	_____	_____	_____	_____	_____
Topic: Contingent Purchase Price, Contingent Liabilities and Indemnities in Taxable Acquisitions	_____	_____	_____	_____	_____
Speakers: William M. Richardson	_____	_____	_____	_____	_____
Robert H. Wellen	_____	_____	_____	_____	_____
Topic: Negotiating Tax Provisions in Partnership and LLC Agreements	_____	_____	_____	_____	_____
Speakers: Robert G. Gottlieb	_____	_____	_____	_____	_____
Brian J. O'Connor	_____	_____	_____	_____	_____
Topic: Tax Controversy Panel on Civil Tax Penalties	_____	_____	_____	_____	_____
Speakers: Craig D. Bell	_____	_____	_____	_____	_____
Christopher S. Rizek	_____	_____	_____	_____	_____

		<u>Outstanding</u>				<u>Fair</u>
		5	4	3	2	1
Topic:	Reclassification Risks for Compensation Paid by S & C Corporations to Shareholder-Employees					
Speakers:	Stephen R. Looney	_____	_____	_____	_____	_____
Topic:	Income Tax Accounting Considerations in Restructuring Transactions					
Speaker:	Glenn R. Carrington Kristine M. Mora	_____	_____	_____	_____	_____
Topic:	Advising Venture & Early-Stage Client					
Speaker:	Carroll D. Hurst Gary D. LeClair	_____	_____	_____	_____	_____
Speaker:	Net Investment Income Tax Planning Jeanne M. Sullivan	_____	_____	_____	_____	_____
Topic:	The New World of Estate Planning After the 2012 Tax Act					
Speaker:	John B. O'Grady	_____	_____	_____	_____	_____

1. Please provide additional comments regarding this year's program, including the usefulness of panel presentations.

2. Suggestions for future topics and/or speakers for the William & Mary Tax Conference.

3. May we have your e-mail address to add to a LISTSERVE for future conference information? Please print legibly _____

4. How did you hear about the Conference? _____