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2006 Schedule

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WILLIAM
& MARY

52nd
Tax Conference

WHEN THE TYPE OF PASS-THRU
ENTITY MAKES A DIFFERENCE:

A Comparison of Life Cycle Issues for
S Corporations and Partnerships, including LLCs

Thursday and Friday

November 16th and 17th, 2006

Kingsmill Resort & Spa

WILLIAMSBURG, VIRGINIA

SCHOOL OF LAW AND MASON SCHOOL OF BUSINESS
AT THE COLLEGE OF WILLIAM & MARY IN VIRGINIA

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Thursday, November 16, 2006

Introductory Remarks

Howard J. Busbee

8:45 a.m. – 9:00 a.m.

Property and Liability Transfers to the Entity: Built-in Gain or Loss, Boot, and Disguised Sales

Andrea Macintosh Whiteway, C. Wells Hall III, Howard J. Busbee (moderator)

9:00 a.m. – 10:15 a.m.

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Allocations of the Entity's Income, Gains, Deductions, Losses and Credits

C. Wells Hall III, Brian J. O'Connor, Steven M. Friedman (moderator)

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Craig D. Bell and William L.S. Rowe

12:00 p.m. – 1:00 p.m. – Lunch Session

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Robert G. McElroy, Jeffrey R. Capwell, Eric D. Chason (moderator)
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Executive Compensation Techniques for Closely-Held Businesses (Outline) 8

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Ethics – Applying Circular 230 and Section 6111 to Transactions Involving S Corporations or Partnerships

Michael J. Desmond, Cono R. Namorato, B. John Williams, Jr.,
Elizabeth J. Atkinson (moderator)
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Cocktail Reception - Sponsored by the Taxation Section of
The Virginia Bar Association
5:00 p.m. – 6:00 p.m.

Friday, November 17, 2006

Registration & Coffee

8:00 a.m.

Redemptions of Ownership Interests and Divisions of Entities

Andrea Macintosh Whiteway, Farhad Aghdami, Dee Ann Remo (moderator)
8:30 a.m.-10:00 a.m.

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Business Combinations: Mergers and Sales and Purchases of Ownership Interests and Entity Assets

Stephen L. Owen, Thomas P. Rohman, William M. Richardson (moderator)
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Selected Estate Planning Issues for S Corporation Owners, Partners, and LLC Members

Stefan F. Tucker, Allan G. Donn (moderator)
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Do Not Pass Go – Federal and State Income Tax Examinations of S Corporations, Partnerships, and Their Owners

Gerald A. Kafka, D. French Slaughter, III, William S. Rowe (moderator)
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Ira B. Shepard and Glenn E. Coven (moderator)
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