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William & Mary Annual Tax Conference

Conferences, Events, and Lectures

1994

1994 Schedule

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The College of William & Mary



***Fortieth
William and Mary
Tax Conference***

Living With Pass-Through Entities, Plus . . .

***Presented by
Marshall-Wythe School of Law
of the College of William and Mary
and also sponsored by the
Taxation Section of the Virginia Bar Association
and the Taxation Section of the Virginia State Bar
on
Friday-Saturday, December 2 - 3, 1994
at the
Conference Center of the
Williamsburg Lodge
Williamsburg, Virginia***

FORTIETH WILLIAM AND MARY TAX CONFERENCE

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Friday, December 3, 1993	
LIVING WITH PASS-THROUGH ENTITIES	
9:00 a.m. - 12:15 p.m.	
Formation, Operation and Conversion of Pass-Through Entities	
<u>C to S to C Conversions</u> Bryan P. Collins	3
<u>Selected Issues in Operating an S Corporation</u> Thomas P. Rohman	4
<u>Choice of Entity: S Corporations and Limited Liability Companies</u> Samuel P. Starr	5
1:45 p.m. - 5:00 p.m.	
Asset and Stock Acquisitions and Termination of Pass-Through Entities	
<u>Planning for the Termination of an Interest in a Partnership--Withdrawals, Distributions and Other Exit Strategies</u> Michael G. Frankel	6
<u>Federal Income Tax Considerations of Acquisitions Involving Corporations</u> Mary L. Harmon	7
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<u>Federal Taxation on Disposition of Partnership Interests</u> Richard A. Shaw	

<u>Topic</u>	<u>Tab</u>
Saturday, December 3, 1994	
8:00 a.m. - 10:00 a.m. - Auditorium	
<u>State and Local Taxes in Virginia - 1994</u> D. French Slaughter, III William L. S. Rowe	10
8:00 a.m. - 10:00 a.m. - Tidewater Room	
<u>Qualified Retirement Plans: What Practitioners Need to Know</u> Michael L. Layman Susan K. Stoneman	11
10:15 a.m. - 11:30 a.m.	
<u>Recent Federal Income Tax Development</u> Ira B. Shepard	12
1:15 p.m. - 2:15 p.m.	
<u>Professional Responsibility: Beyond Pure Ethics and Circular 230</u> Leslie S. Shapiro	13
2:30 p.m. - 4:30 p.m. - Auditorium	
<u>Estate Planning Developments and Techniques</u> W. Birch Douglass, III John A. Wallace	14
2:30 p.m. - 4:30 p.m. - Dominion Room	
<u>Proposed Intercompany Transaction Regulations: Side-By-Side Comparisons</u> Andrew J. Dubroff	15
<u>Section 338(h)(10)</u> Mark L. Yecies	16
<u>Final Consolidated Return Regulations Modifying the Calculation of Stock Basis and Other Items</u> Kevin A. Duvall	17

FORTIETH WILLIAM AND MARY TAX CONFERENCE

Friday, December 2, 1994

7:30 a.m. Coffee

8:00 a.m.-9:00 a.m.
Registration

Morning Session

8:50 a.m.-9:00 a.m.
Introductory Remarks
Glenn E. Coven, Director of the William and Mary Tax Conference

9:00 a.m.-12:15 p.m.
Formation, Operation and Conversion of Pass-Through Entities
Bryan P. Collins
Thomas P. Rohman
Samuel P. Starr
Louis A. Mezzullo, Moderator

10:00 a.m.-10:15 a.m.
Coffee Break

Lunch

12:15 p.m.-1:45 p.m.

The IRS: Enhancing Its Compliance Focus
Michael P. Dolan, Deputy Commissioner, Internal Revenue Service

Afternoon Session

1:45 p.m.-5:00 p.m.
Asset and Stock Acquisitions and Termination of Pass-Through
Entities
Michael G. Frankel
Mary L. Harmon
Richard A. Shaw
Louis A. Mezzullo, Moderator

2:45 p.m.-3:00 p.m.
Break

5:00 p.m.-6:00 p.m.
Reception - Cash Bar

Saturday, December 3, 1994

7:30 a.m. Coffee

8:00 a.m.
Registration

Concurrent Morning Sessions

Session A - Auditorium

8:00 a.m.-10:00 a.m.
State and Local Taxes in Virginia
William L. S. Rowe
D. French Slaughter, III

Session B - Tidewater Room

8:00 a.m.-10:00 a.m.
Qualified Retirement Plans: What Practitioners Need to Know
Michael L. Layman
Susan K. Stoneman

10:00 a.m.-10:15 a.m.
Coffee Break

Joint Morning Session - Auditorium

10:15 a.m.-11:30 a.m.
Current Developments in Income Taxation: Individuals, Estates
and Trusts
Ira B. Shepard

Lunch - On Your Own

11:30 a.m.-1:15 p.m.
(The Coffee Shop area in the Williamsburg Lodge will be open for
Tax Conference participants)

Afternoon Session - Auditorium

1:15 p.m.-2:15 p.m.
Professional Responsibility: Beyond Pure Ethics and Circular 230
Leslie S. Shapiro

2:15 p.m.-2:30 p.m.
Break

Concurrent Afternoon Sessions

Session A - Auditorium

2:30 p.m.-4:30 p.m.
Estate Planning
W. Birch Douglass, III
John Wallace

Session B - Dominion Room

2:30 p.m.-4:30 p.m.
Consolidated Returns
Andrew J. Dubroff
Mark L. Yecies

4:45 p.m.-5:45 p.m. - Location To Be Announced

Legal Ethics Program (Optional)

This is a video taped presentation on ethical issues confronting lawyers. Written materials will be distributed at the beginning of the session.