2012

2012 Schedule

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November 7 - 9, 2012
58th Annual Tax Conference

TAX PLANNING AS THE WORLD GETS SMALLER & RATES GET HIGHER

Presented by: William & Mary Law School
The College of William & Mary School of Law

Also sponsored by

McGuireWoods

Taxation Section of the Virginia State Bar
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## Topic and Materials

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### Thursday, November 8, 2012

8:00-8:30 A.M.  
**Registration & Coffee**

8:30-8:45 A.M.  
**Introductory Remarks**

Steven M. Friedman

8:45-10:15 A.M.  
**Partnership Tax Planning Without Falling into the Canal**

Andrea M. Whiteway

*Partnership Tax Planning Without Falling into the Canal (outline)*  
*Partnership Tax Planning Without Falling into the Canal (PowerPoint presentation)*

10:15-10:30 A.M.  
**Refreshment Break**

10:30 A.M.-12:00 P.M.  
**Federal Tax Update**

Stephen L. Owen

Federal Tax Update

12:00-12:15 P.M.  
**Refreshment Break**

12:15-1:15 P.M. – **Lunch Session**

Virginia Hot Topics

Craig D. Bell  
William L.S. Rowe

*Recent Tax Developments in Virginia: 2011-12*  
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TOPIC AND MATERIALS

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

1:30-3:00 P.M.
BACK FROM THE ABYSS: REAL ESTATE TAX PLANNING FROM THE BOTTOM UP

STEPHEN M. FRIEDMAN

Back from the Abyss: Real Estate Tax Planning from the Bottom Up 6

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

3:15-4:45 P.M.
ESTATE PLANNING GETS MUGGED BY REALITY

NEIL L. ROSE
EDITH E. WEISS
LIZ ATKINSON (MODERATOR)

When Estate Planning Gets Mugged by Reality (PowerPoint presentation) 7

5:00-6:00 P.M.
INTRODUCTION TO M&A TAXATION: TRAPS FOR THE UNWARY WHEN ACQUIRING AN S CORPORATION

ROBERT G. McELROY
WILLIAM M. RICHARDSON

Introduction to M&A Tax: Due Diligence Traps in Corp Acquisitions (PowerPoint presentation) 8
Setting the Statue of Limitations in *Home Concrete*

Joan I. Oppenheimer
Richard T. Rice
Craig D. Bell (Moderator)


Statute of Limitations for Overstatements of Basis

10:15-10:30 A.M.

**REFRESHMENT BREAK**

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

A Primer on U.S. Taxation of International Transactions

William B. Sherman

*A Primer on U.S. Taxation of International Transactions (Outline)*
*A Primer on U.S. Taxation of International Transactions (PowerPoint presentation)*

12:00-12:15 P.M.

**REFRESHMENT BREAK**

12:15-1:15 P.M. – Lunch Session

Tax Policy after the Election: Oxymoron or New Hope?

Henry L. (Hank) Gutman

*How to Think About Real Estate Reform*

1:15-1:30 P.M.

**REFRESHMENT BREAK**
1:30-3:00 P.M.
ADVANCED LIFE INSURANCE: PLANNING CASE STUDIES

THOMAS J. PAULOSKI

*An Objective View of Insurance: Advanced Life Insurance Planning Case Studies* 
(PowerPoint presentation)

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

3:15-4:45 P.M.
RESPONSIBILITIES IN TAX PRACTICE AND MALPRACTICE RISKS

Deborah K. Rood
Dianne S. Wainwright

*School of Risk Control Excellence*

4:45 P.M.
ADJOURNMENT