

2013

## 2013 Tax Conference Forms

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### Repository Citation

"2013 Tax Conference Forms" (2013). *William & Mary Annual Tax Conference*. 703.  
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## Summary of Meeting Times

### WEDNESDAY, NOVEMBER 6

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

### THURSDAY NOVEMBER 7

Topic	Maximum 60- Minute Hours	Maximum 50- Minute Hours
Federal Tax Update	1.50	1.80
Federal and State Due Diligence for M&A and Equity Investments LLCs	1.50	1.80
Virginia Hot Topics	1.00	1.20
Compensating Owners and Key Employees of Partnerships and LLCs	1.50	1.80
Recent Developments & Tax Planning for High Income Taxpayers	1.50	1.80
Introduction to M&A Taxation: S Corporations and Sections 226(e)	1.00	1.20

### FRIDAY NOVEMBER 8

Topic	Maximum 60- Minute Hours	Maximum 50- Minute Hours
Federal Tax Controversy	1.50	1.80
I Want Out - Tax Considerations in Exiting a Partnership	1.50	1.80
Keynote Address - Tax Reform in the 113th Congress: Insights and Analysis	1.00	1.20
Estate & Gift - Advising Clients After the 2012 Tax Act	1.50	1.80
Real Estate & Partnership Hot Topics	1.50	1.80

Totals	Maximum 60- Minute Hours	Maximum 50- Minute Hours
Virginia CLE	17.00	
CPE		20.40

## **ACCREDITATION INFORMATION SHEET FOR LAWYERS**

### **VIRGINIA ATTORNEYS**

This program has been approved by the Virginia Mandatory Continuing Legal Education Board for 17 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.

# 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 <https://member.vsb.org/vsbportal/>**

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: MWBB001

Sponsor: William & Mary Law School

Course/Program Title: 59th Annual Tax Conference: Sophisticated Tax Planning in Turbulent Times

Live Interactive \* CLE Credits (Ethics Credits): 17.0 (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](mailto:mcle@vsb.org)

If not certified online, this form may be mailed or faxed (fax disabled Nov 2-Dec 31)

Virginia MCLE Board

Virginia State Bar

707 East Main Street, 15th Floor

Richmond, VA 23219-2800

Web site: [www.vsb.org](http://www.vsb.org) Fax: (804) 775-0544

[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](mailto: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: MWBB001

Sponsor: William & Mary Law School

Course/Program Title: 59th Annual Tax Conference: Sophisticated Tax Planning in Turbulent Times

Live Interactive \* CLE Credits (Ethics Credits): 17.0 (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](mailto:mcle@vsb.org)

If not e-mailed, this form may be mailed or faxed (fax disabled Nov 2-Dec 31)

Virginia MCLE Board

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Richmond, VA 23219-2800

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[Office Use Only: Live]

**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:** 59<sup>th</sup> William & Mary Tax Conference

**DATES OF PROGRAM:** November 6-9, 2013

**LOCATION:** Williamsburg, Virginia

**CLE Credit:** 17 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.**

## **ACCREDITATION INFORMATION SHEET FOR ACCOUNTANTS**

### **VIRGINIA CERTIFIED PUBLIC ACCOUNTANTS**

This program provides 20.40 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:** 59<sup>th</sup> William & Mary Tax Conference

**DATES OF PROGRAM:** November 6-8, 2013

**LOCATION:** Williamsburg, Virginia

**CPE Credit:** 20.40 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.**



# 59<sup>th</sup> ANNUAL WILLIAM & MARY TAX CONFERENCE

November 6-8, 2013

## 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>	4	3	2	<u>Fair</u>
	5				1
Topic: Introduction to Partnership Taxation	_____	_____	_____	_____	_____
Speakers: Robert G. McElroy	_____	_____	_____	_____	_____
Thomas P. Rohman	_____	_____	_____	_____	_____
Topic: Federal Tax Update	_____	_____	_____	_____	_____
Speaker: Stephen L. Owen	_____	_____	_____	_____	_____
Topic: Federal and State Due Diligence for M&A and Equity Investments LLCs	_____	_____	_____	_____	_____
Speaker: Jerald D. August	_____	_____	_____	_____	_____
Topic: Lunch Session – Virginia Hot Topics	_____	_____	_____	_____	_____
Speakers: Craig D. Bell	_____	_____	_____	_____	_____
William L. S. Rowe	_____	_____	_____	_____	_____
Topic: Compensating Owners and Key Employees of Partnerships and LLCs	_____	_____	_____	_____	_____
Speakers: Elizabeth Drigotas	_____	_____	_____	_____	_____
Steven R. Schneider	_____	_____	_____	_____	_____
Topic: Recent Developments & Tax Planning for High Income Taxpayers	_____	_____	_____	_____	_____
Speakers: Cameron N. Cosby	_____	_____	_____	_____	_____
Brian J. O'Connor	_____	_____	_____	_____	_____
Topic: Introduction to M&A Taxation – S Corporations and Section 336(e)	_____	_____	_____	_____	_____
Speakers: Robert G. McElroy	_____	_____	_____	_____	_____
William M. Richardson	_____	_____	_____	_____	_____

		<u>Outstanding</u>				<u>Fair</u>
		5	4	3	2	1
Topic:	Federal Tax Controversy	_____	_____	_____	_____	_____
Speakers:	Craig D. Bell	_____	_____	_____	_____	_____
	William L. S. Rowe	_____	_____	_____	_____	_____
Topic:	I Want Out – Tax Considerations in Exiting a Partnership	_____	_____	_____	_____	_____
Speaker:	James B. Sowell	_____	_____	_____	_____	_____
Topic:	Keynote Address – Tax Reform in the 113 <sup>th</sup> Congress: Insights and Analysis	_____	_____	_____	_____	_____
Speaker:	Russell W. Sullivan	_____	_____	_____	_____	_____
Topic:	Estate & Gift – Advising Clients After the 2012 Tax Act	_____	_____	_____	_____	_____
Speaker:	Dennis I. Belcher	_____	_____	_____	_____	_____
Topic:	Real Estate & Partnership Hot Topics	_____	_____	_____	_____	_____
Speakers:	Robert J. Crnkovich	_____	_____	_____	_____	_____
	Steven M. Friedman	_____	_____	_____	_____	_____

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 \_\_\_\_\_