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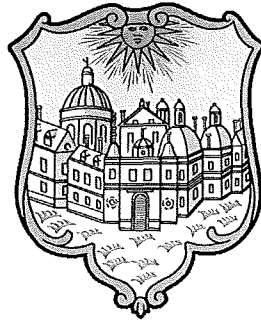
2014

2014 Schedule

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TAXATION SECTION
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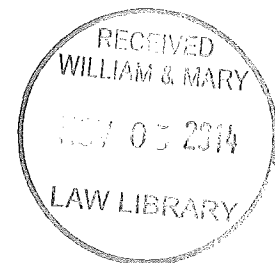


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Thursday, November 6, 2014

8:00-8:30 A.M.

REGISTRATION & COFFEE

8:30-8:45 A.M.

INTRODUCTORY REMARKS

ROBERT G. MCELROY

8:45-10:15 A.M.

FEDERAL TAX UPDATE

STEPHEN L. OWEN

Structuring and Restructuring Deals in 2014 (and Beyond)

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10:15-10:30 A.M.

REFRESHMENT BREAK

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

WORKING WITH THE SECTION 752 PARTNERSHIP LIABILITY ALLOCATION RULES

JENNIFER H. ALEXANDER

ANDREW M. WHITEWAY

Working with the Section 752 Partnership Liability Allocation Rules (Outline)

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Working with the Section 752 Partnership Liability Allocation Rules (PowerPoint presentation)

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12:00-12:15 P.M.

REFRESHMENT BREAK

TOPIC AND MATERIALS

TAB

**12:15-1:15 P.M. – LUNCH SESSION
VIRGINIA HOT TOPICS**

CRAIG D. BELL
WILLIAM L.S. ROWE

Recent Tax Developments in Virginia: 2013-2014 5

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

**1:30-3:00 P.M.
CONTINGENT PURCHASE PRICE, CONTINGENT LIABILITIES AND INDEMNITIES IN
TAXABLE ACQUISITIONS**

WILLIAM M. RICHARDSON
ROBERT H. WELLEN

Contingent Purchase Price, Contingent Liabilities and Indemnities in Taxable
Acquisitions – Program Slides 6

Contingent Consideration, Contingent Liabilities and Indemnities in Acquisitions –
Outline 7

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

**3:15-4:45 P.M.
NEGOTIATING TAX PROVISIONS IN PARTNERSHIP AND LLC AGREEMENTS**

ROBERT G. GOTTLIEB
BRIAN J. O’CONNOR

Negotiating Tax Provisions in Partnership and LLC Agreements 8

**5:00-6:00 P.M.
TAX CONTROVERSY PANEL ON CIVIL TAX PENALTIES**

CRAIG D. BELL
CHRISTOPHER S. RIZEK

Overview of Civil Tax Penalties 9

TOPIC AND MATERIALS

TAB

Friday, November 7, 2014

8:00-8:30 A.M.

REFRESHMENT BREAK

8:30-10:00 A.M.

RECLASSIFICATION RISKS FOR COMPENSATION PAID BY S & C CORPORATIONS TO SHAREHOLD-EMPLOYEES

STEPHEN R. LOONEY

Reclassification Risks for Compensation Paid by S and Corporations to Shareholder-Employees

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10:00-10:15 A.M.

REFRESHMENT BREAK

10:15 A.M. – 11:30 A.M.

INCOME TAX ACCOUNTING CONSIDERATIONS IN RESTRUCTURING TRANSACTIONS

GLENN R. CARRINGTON

KRISTINE M. MORA

Tax Accounting Methods Considerations in Restructuring Transactions

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11:30 A.M.-12:00 P.M.

REFRESHMENT BREAK

12:00-1:15 P.M. – LUNCH SESSION

ADVISING VENTURE & EARLY-STAGE CLIENT

CARROLL D. HURST

GARY D. LECLAIR

Outline presented by Carroll D. Hurst – Issues Confronting Early-Stage Companies

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Outline presented by Gary D. LeClair – Current Ear-to-the Ground Assessment

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1:15-1:30 P.M.

REFRESHMENT BREAK

TOPIC AND MATERIALS

TAB

1:30-2:30 P.M.

NET INVESTMENT INCOME TAX PLANNING

JEANNE M. SULLIVAN

Net Investment Income Tax Planning

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2:30-2:45 P.M.

REFRESHMENT BREAK

2:45-4:15 P.M.

THE NEW WORLD OF ESTATE PLANNING AFTER THE 2012 TAX ACT

JOHN B. O'GRADY

The New World of Estate Planning After the 2012 Tax Act
(Abbreviated Outline) An Estate Planner's Perspective on Recent Tax Developments
– The Year in Review by Howard M. Zaritsky, J.D., LL.M.

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4:15 P.M.

ADJOURNMENT