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William & Mary Annual Tax Conference

Conferences, Events, and Lectures

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11-2018

### 2018 Tax Conference Forms

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Wednesday, November 7		Hours		Speakers		Moderator		Topic	
Start	Other	Va CLE	CPE	Clock	Speakers	Moderator	Topic	Other	Va CLE
5:00 PM	2.00	2.00	2.40	2.00	Art Berk & Drew Tidwell		Fundamentals of Partnership Taxation		
7:00 PM					END DAY				
<b>Thursday, November 8</b>									
8:20 AM	1.00	1.00	1.20	0.17	Mark Van Deusen		Introductory Remarks		
8:30 AM	1.00	1.00	1.20	1.00	Jim Sowell & Steven Giordano	Mark Van Deusen	Applying the New 20% Passsthroughs Deduction under Section 199A in the Real World		
9:30 AM	1.50	1.50	1.80	0.00	Break				
9:30 AM	1.50	1.50	1.80	1.50	Tom Pauloski	TBA/NONE	The Intersection of the Estate Tax and the Income Tax		
11:00 AM	1.00	1.00	1.20	0.25	Break				
11:15 AM	1.00	1.00	1.20	1.00	Jim Sowell & Steven Giordano	TBA/NONE	When are you an investor versus a dealer in real property?		
12:15 PM	1.08	1.08	1.30	0.00	Break				
1:20 PM	1.25	1.25	1.50	0.17	Craig D. Bell	TBA/NONE	Virginia Hot Topics		
1:30 PM	1.00	1.00	1.20	1.25	Brian O'Connor	TBA/NONE	Excess Losses, Net Operating Losses, Passive-Activity Losses and the At-Risk Rules after Tax Reform		
2:45 PM	1.00	1.00	1.20	0.00	Break				
2:45 PM	1.00	1.00	1.20	1.00	Carin C. Carithers[?]	TBA/NONE	Employee Benefits		
3:45 PM	1.00	1.00	1.20	0.25	Break				
4:00 PM	1.00	1.00	1.20	1.00	Bill Sherman	TBA/NONE	International Pitfalls		
5:00 PM	1.00	1.00	1.20	0.00	Break				
5:00 PM	1.00	1.00	1.20	1.00	Jerry August	TBA/NONE	Partnership Audit Rules		
6:00 PM					END DAY				
<b>Friday, November 9</b>									
8:20 AM	1.67	1.67	2.00	1.67	Bob Schachat	Steven Owen	New Section 163(j) and the Rules of the Road for Depreciation and Like-Kind Exchanges after Tax Reform		
10:00 AM	1.25	1.25	1.50	0.75	Break				
10:45 AM	1.00	1.00	1.20	1.25	Jerry August	TBA/NONE	M&A for Partnerships, S Corporations and C Corporations		
12:00 PM	1.00	1.00	1.20	0.25	Break				
12:15 PM	1.00	1.00	1.20	1.00	Evan Migdail	TBA/NONE	Washington Update		
1:15 PM	1.50	1.50	1.80	0.25	Break				
1:30 PM	1.50	1.50	1.80	1.50	Paul Rogers	TBA/NONE	Choice of Entity after Tax Reform		
3:00 PM	1.50	1.50	1.80	0.25	Break				
3:15 PM	1.50	1.50	1.80	1.50	Steve Owen	TBA/NONE	Federal Tax Update		
4:45 PM					END DAY				
<b>CLE/CPE Totals</b>		<b>17.75</b>	<b>17.75</b>	<b>21.30</b>	<b>20.08</b>				

## **ACCREDITATION INFORMATION SHEET FOR LAWYERS**

### **VIRGINIA ATTORNEYS**

This program has been approved by the Virginia Mandatory Continuing Legal Education (MCLE) Board for 17.50 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.

**CERTIFICATE OF ATTENDANCE  
FOR LAWYERS  
WILLIAM & MARY TAX CONFERENCE**

**ATTORNEY'S NAME:** \_\_\_\_\_

**BUSINESS ADDRESS:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**SPONSOR:** College of William & Mary  
Law School

**PROGRAM TITLE:** 64<sup>th</sup> William & Mary Tax Conference

**DATES OF PROGRAM:** November 7-9, 2018

**LOCATION:** Williamsburg, Virginia

**CLE Credit:** 17.50 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 21.00 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.

**CERTIFICATE OF ATTENDANCE  
FOR ACCOUNTANTS  
WILLIAM & MARY TAX CONFERENCE**

**(Please PRINT)**

**ACCOUNTANT'S NAME:** \_\_\_\_\_

**BUSINESS ADDRESS:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SPONSOR:** College of William & Mary  
Law School

**PROGRAM TITLE:** 64<sup>th</sup> William & Mary Tax Conference

**DATES OF PROGRAM:** November 7-9, 2018

**LOCATION:** Williamsburg, Virginia

**CPE Credit:** 21.00 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.**

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

November 7-9, 2018

## 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>				<u>Fair</u>
	5	4	3	2	1
Topic: An Overview of Partnerships	_____	_____	_____	_____	_____
Speakers: Ari Berk	_____	_____	_____	_____	_____
Drew Tidwell	_____	_____	_____	_____	_____
Topic: Applying the New 20% Passthroughs Deduction under Section 199A in the Real World	_____	_____	_____	_____	_____
Speakers: Stephen J. Giordano	_____	_____	_____	_____	_____
James B. Sowell	_____	_____	_____	_____	_____
Topic: Mergers and Acquisitions of Closely-Held Corporations	_____	_____	_____	_____	_____
Speaker: Jerald D. August	_____	_____	_____	_____	_____
Topic: When Are You an Investor versus a Dealer in Real Property?	_____	_____	_____	_____	_____
Speakers: Stephen J. Giordano	_____	_____	_____	_____	_____
James B. Sowell	_____	_____	_____	_____	_____
Topic: Lunch Session – Recent Developments in Virginia Taxation Through the Eyes of a SALT Practitioner	_____	_____	_____	_____	_____
Speaker: Craig D. Bell	_____	_____	_____	_____	_____
Topic: At a Loss: Excess Business Loss and NOL Provisions of the TCJA Act, and How the New Rules Affect Loss Planning	_____	_____	_____	_____	_____
Speakers: Brian J. O'Connor	_____	_____	_____	_____	_____
Steven M. Sharkey	_____	_____	_____	_____	_____

(over)

		<u>Outstanding</u>				<u>Fair</u>
		5	4	3	2	1
Topic:	Nonqualified Employee Benefits for Privately-Held Companies – Equity and Deferred Compensation Opportunities	_____	_____	_____	_____	_____
Speakers:	Taylor W. French	_____	_____	_____	_____	_____
	G. William Tysse	_____	_____	_____	_____	_____
Topic:	International Pitfalls after the TCJA	_____	_____	_____	_____	_____
Speaker:	William B. Sherman	_____	_____	_____	_____	_____
Topic:	Update on the Partnership Audit Rules	_____	_____	_____	_____	_____
Speaker:	Jerald D. August	_____	_____	_____	_____	_____
Topic:	New Rules of the Road for Interest and Depreciation Deductions and Like-Kind Exchanges After Tax Reform	_____	_____	_____	_____	_____
Speaker:	Robert D. Schachat	_____	_____	_____	_____	_____
Topic:	Powers of Deduction: Tax-Saving Strategies Under the Legislation TCJA	_____	_____	_____	_____	_____
Speaker:	Thomas J. Pauloski	_____	_____	_____	_____	_____
Topic:	Lunch Session: Washington Update	_____	_____	_____	_____	_____
Speaker:	Evan M. Migdail	_____	_____	_____	_____	_____
Topic:	Choice of Entity After Tax Reform	_____	_____	_____	_____	_____
	N. Pendleton Rogers	_____	_____	_____	_____	_____
Topic:	Federal Tax Update	_____	_____	_____	_____	_____
Speaker:	Stephen L. Owen	_____	_____	_____	_____	_____

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 \_\_\_\_\_
4. How did you hear about the Conference?