2010 Schedule
Planning for the Recovery

What to Do Before Values and Tax Rates Increase

William & Mary

56th Annual Tax Conference November 10-12, 2010
TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>TOPIC AND MATERIALS</th>
<th>Tab</th>
</tr>
</thead>
<tbody>
<tr>
<td>SPEAKER BIOGRAPHIES</td>
<td>1</td>
</tr>
<tr>
<td>CLE AND CPE INFORMATION AND FORMS</td>
<td>2</td>
</tr>
</tbody>
</table>

Wednesday, November 10, 2010

4:00-6:00 P.M.
INTRODUCTION TO PARTNERSHIP TAXATION

JOHN W. LEE, III
THOMAS P. ROHMAN

Taxation of Non-Corporate Entities (handout at presentation)

Thursday, November 11, 2010

8:00-8:45 A.M.
REGISTRATION & COFFEE

8:45-9:00 A.M.
INTRODUCTORY REMARKS

HOWARD J. BUSBEE

9:00-10:30 A.M.
TEACHING AN OLD DOG NEW TRICKS – WORKOUTS IN 2010

MICHAEL G. FRANKEL
CAMERON M. COSBY (MODERATOR)

Teaching Old Dogs New Tricks – Emerging Tax Issues for Distressed Real Estate Assets and Partnerships (Outline)
PowerPoint Presentation (same title)

10:30-10:45 A.M.
REFRESHMENT BREAK

10:45 A.M.-12:15 P.M.
USING – AND NOT LOSING – TAX LOSSES:
LIKE FISH, TAX LOSSES DON’T GET BETTER WITH AGE

STEVEN M. FRIEDMAN
MARK C. VAN DEUSEN
WILLIAM M. RICHARDSON (MODERATOR)

A Primer on Protecting Tax Losses from a Section 382 Ownership Change
Using – And Not Losing – Tax Losses (PowerPoint Presentation)
12:15-12:30 P.M.
REFRESHMENT BREAK

12:30-1:30 P.M. – LUNCH SESSION
WASHINGTON UPDATE
ERIC SOLOMON

Tax Planning in this Uncertain Environment

1:30-1:45 P.M.
REFRESHMENT BREAK

1:45-2:45 P.M.
TEN TAX STRATEGIES FOR COMPENSATING YOUR KEY EMPLOYEES
CATHARINE M. MARRIOTT
JENNIFER F. FLINCHUM (MODERATOR)

Ten Tax Strategies for Compensating Your Key Employees

2:45-3:00 P.M.
REFRESHMENT BREAK

3:00-4:30 P.M.
FEDERAL TAX UPDATE
IRA B. SHEPARD

Recent Developments in Federal Income Taxation

Friday, November 12, 2010

8:00-8:30 A.M.
REFRESHMENT BREAK

8:30-10:00 A.M.
ROTH IRA CONVERSIONS – PLANNING FOR 2010 AND BEYOND
MITCHELL A. DROSSMAN

Roth IRAs Planning for 2010 ... And Beyond (outline)
Converting to a Roth IRA – 2010 and Beyond (PowerPoint Presentation)
Roth IRA Conversations II: Beyond Basics (PowerPoint Presentation)
TOPIC AND MATERIALS

10:00-10:15 A.M.
REFRESHMENT BREAK

10:15-11:45 A.M.

STEPHEN J. SMALL
KARIN G. GROSS
CRAIG D. BELL (MODERATOR)

Conservation Easement Appraisal Rules and Questions 14
Some Points Re: Perpetuity – Code and Regulations 15
Excerpt from Kaufman Brief 16
Form 8283 and Instructions 17
Tax Notes Article 18

11:45 A.M.-12:00 P.M.
REFRESHMENT BREAK

12:00-1:00 P.M. – LUNCH SESSION
HOT TOPICS IN VIRGINIA TAXATION

CRAIG D. BELL
WILLIAM L.S. ROWE

Recent Developments in Virginia Taxation 19

1:00-1:15 P.M.
REFRESHMENT BREAK

1:15-2:45 P.M.
ESTATE PLANNING FOR THE CLOSELY HELD BUSINESS – HOW TO AVOID THE FORCED SALE OF THE PRIVATE BUSINESS: EXIT STRATEGIES AT DEATH FOR THE PRIVATE BUSINESS OWNER

DENNIS I. BELCHER
WILLIAM I. SANDERSON
EDITH E. WEISS (MODERATOR)

Estate Planning for the Closely Held Business 20

2:45-3:00 P.M.
REFRESHMENT BREAK
TOPIC AND MATERIALS

3:00-4:30 PM.
TAX STRATEGIES AND KEY TAX ISSUES IN SELLING A BUSINESS

ROBERT G. McELROY
L. MICHAEL GRACIK, JR.
CRAIG L. RASCOE (MODERATOR)

Tax Strategies and Key Tax Issues in Selling a Business

4:30 P.M.
ADJOURNMENT