The Florida Tax Institute is presented by Florida Tax Education Foundation, Inc. and the University of Florida Levin College of Law Graduate Tax Program.

The three day conference program features two days devoted to business and individual taxation and an additional day devoted to estate planning. The conference has been developed for attorneys, accountants, trust officers, insurance and financial planners, and planned giving professionals from across Florida and the United States.
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General Information
The Florida Tax Institute will take place at the Grand Hyatt Tampa Bay, Tampa, Florida. The annual institute has been organized by graduates and professors of the University of Florida Levin College of Law, home of one of the top tax law programs in the United States. A number of the Steering Committee members include:

- Jolyon D. Acosta
- Leslie J. Barnett
- Bruce H. Bokor
- John C. Bovay
- David E. Bowers
- Dennis A. Calfee
- Richard B. Comiter
- Lauren Y. Detzel
- Michael K. Friel
- Michael L. Kohner
- Martin J. McMahon Jr.
- Louis Nostro
- A. Brian Phillips
- David Pratt
- Hap Shashy
- John J. Scroggin
- Donald R. Tescher
- Samuel C. Ullman

The program features renowned speakers in the areas of tax, business, and estate planning issues. It is designed to be practical, informative, engaging, and state of the art.

Location
The Institute will be held at the Grand Hyatt Tampa Bay, a five minute drive from the Tampa International Airport. The hotel sits on the eastern shore of Tampa Bay with amazing views across the Bay. The hotel includes four restaurants, including two of the best restaurants in the Tampa area.

Registration
Registration is available for the full conference, or a single day program includes presentations, materials, breakfasts & luncheons, and the Wednesday and Thursday evening receptions.

Full Conference
$895

Single Day
$400
(Wednesday, Thursday or Friday)

There is a 20% discount for full-time law professors.

A $50 early bird discount is available for those registering on or before January 31, 2015.

Refund Policy
A full refund will be granted if a cancellation is received in writing before March 1, 2015. Requests will be honored within 10 days of written cancellation notice. A $75 cancellation penalty if written cancellation notice is received after March 1, 2015. No refunds will be offered after April 1, 2015.

Sponsors & Exhibitors
Florida Tax Institute is cosponsored by Florida Tax Education Foundation, Inc., and the University of Florida Levin College of Law Graduate Tax Program. Network with professionals from across the country. Learn from renowned academicians and practitioners.

April 22-24, 2015
Grand Hyatt Tampa Bay
2900 Bayport Dr.
Tampa, Florida

The Florida Tax Institute
Co-sponsored by
Levin College of Law
Graduate Tax Program
Florida Tax Education Foundation, Inc.
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Full Conference $895
Single Day $400
(Wednesday, Thursday or Friday)

There is a 50% discount for full-time law professors.

A $50 early bird discount is available for those registering on or before January 31, 2015.

Refund Policy
A full refund will be granted if a cancellation is received in writing before March 1, 2015. The following will receive a cancellation fee of 50% if written cancellations received after March 1, 2015. There will be no refund for withdrawals after April 2, 2015.

Thank you to our sponsors.

Network with professionals from across the country.
Learn from renowned academicians and practitioners.

Network with professionals from across the country.
Learn from renowned academicians and practitioners.
Debt vs. Equity

William J. Wilkins

This presentation will first give an overview of the various Code contexts where the dealer alienation doctrine as it applies to debt versus equity may arise. The discussion will examine the methods employed by the IRS to determine whether the IRS presumes the classification of an instrument as debt on the one hand or equity on the other, as well as a number of key dealer cases, both “good” and “bad.” The focus will be on practical risk assessment for the client in an area with no bright-line rules and a body of IRS rulings, and T.AMA comments. Application and tax professionals will get the best of all possible worlds: access for them and their spouses for life; step-up in basis; make a tax-free exchange; an IRC Section 1031 tax-deferred exchange that can be 100 percent tax-free; shift tax basis, maximize the “step-up” in basis, and allocate income to lower/no income beneficiaries.

Wednesday, April 22, 2015
8:30 am - 9:15 am
Welcome & Opening Remarks
9:15 am - 10:30 am
Prof. Martin J. McMahon, Jr.
University of Florida College of Law

The presentation will review the various statutory principles, policies, doctrines, and case law that underlie the allocation of income for the purposes of determining tax liability.

1:30 pm - 2:15 pm
Prof. Charlotte Luke
University of Florida College of Law

This session will explore the role of the IRS in the lives of respondents and the manner in which the IRS is perceived by the public. The various media reports that have been made about the IRS will be discussed and the IRS’s actions and inactions described will be examined.

Thursday, April 23, 2015
8:15 am - 9:00 am
Breakfast with Exhibitors
9:00 am - 10:15 am
James B. Snowell
STAPLES, PLLC

The presentation will focus on where you are for the IRS and whether a court will defer to or disregard the IRS’s classification. The IRS usually has the benefit of the doubt in these cases, but, as more and more of these cases wind up in court, the IRS may find itself on the opposite side of the ledger or facing a finding of abuse.

10:30 am - 11:15 am
Break with Exhibitors
11:15 am - 12:00 pm
Eric Silverstein

This presentation will give an overview of the various Code contexts where the dealer alienation doctrine as it applies to debt versus equity may arise. The discussion will examine the methods employed by the IRS to determine whether the IRS presumes the classification of an instrument as debt on the one hand or equity on the other, as well as a number of key dealer cases, both “good” and “bad.” The focus will be on practical risk assessment for the client in an area with no bright-line rules and a body of IRS rulings, and T.AMA comments. Application and tax professionals will get the best of all possible worlds: access for them and their spouses for life; step-up in basis; make a tax-free exchange; an IRC Section 1031 tax-deferred exchange that can be 100 percent tax-free; shift tax basis, maximize the “step-up” in basis, and allocate income to lower/no income beneficiaries.

12:10 pm - 1:15 pm
Lunch Break

1:30 pm - 2:15 pm
Abraham N (M) Hagy
Shaby

This presentation will review the various statutory principles, policies, doctrines, and case law that underlie the allocation of income for the purposes of determining tax liability.

2:30 pm - 3:15 pm
Break with Exhibitors

3:00 pm - 4:00 pm
Stewart L. Koons
Koons & Meehan, P.A.

This presentation will review the various statutory principles, policies, doctrines, and case law that underlie the allocation of income for the purposes of determining tax liability.

4:00 pm - 5:00 pm
Peter J. Gost
Koskoff & Touriot LLP

This presentation will review the various statutory principles, policies, doctrines, and case law that underlie the allocation of income for the purposes of determining tax liability.

5:00 pm - 6:00 pm
Welcome Reception
Open to All Conference Attendees

Continuing Education
The following types of credit are offered to the registrants of the Florida Tax Institute:
- CPE (CPAs)
- CLE (lawyers)
- CCH (non-professional tax preparers)

The Florida Tax Institute requires that an IRS CPAs (other than enrollers or enrolled agents) completing any of the offerings will have satisfied the IRS continuing professional education requirements. This course offers 25 continuing professional education credits in the field of tax accounting. The CCH Credit is limited to 5 credits, and the CCH Credit is only available to the extent that the course is completed at the Advanced or Expert level. A minimum of 3 credits must be completed at the Professional level or above.

Contact Us
Florida Tax Institute
Phone: 1-888-214-3132
Fax: 1-814-248-5052 (Tax)
E-mail: adobe@floridatxinstitute.org
Thursday, April 23, 2015

7:00 am - 8:15 am  Breakfast with Exhibitors  8:15 am - 9:30 am  Opening Remarks  9:30 am - 10:30 am  Ronald A. Levitt  Enforcement of Consumer Protection Laws in Advertising (A/SE)  This presentation will provide information on the enforcement of the Federal Trade Commission’s (FTC) consumer protection laws in advertising, with a particular focus on Finra and similar state and local authorities.  10:45 am - 11:45 am  Jennifer G. Blumenthal  Personal and Corporate Tax Considerations of Domestic and Foreign Trusts  This presentation will review the personal and corporate tax consequences of the notional interest rate deduction, as well as the treatment of principal distributions, terminally ill distributions, and other issues involving trust distributions.  2:30 pm - 3:45 pm  Eric A. Zanoski  CERCLA: The Bigger Picture  This session will provide a practical overview of how to organize and implement litigation strategies for the efficient and economical defense of CERCLA cases.  5:00 pm - 7:00 pm  Welcome Reception
Open to All Conference Attendees

Friday, April 24, 2015

7:00 am - 8:15 am  Breakfast with Exhibitors  8:15 am - 9:15 am  Steve R. Abos  Structured Settlements and Structured Settlements Plaintiff Financial Services—The Future of Litigation Funding  9:15 am - 10:15 am  Bert A. Grossman  Global Wealth Management: The Tax Implications of Foreign Trusts and Estates  This presentation will provide an overview of the tax implications of establishing foreign trusts and estates, as well as an examination of some common strategies employed by the wealthy.  11:45 am - 12:45 pm  David R. Follis  A Portfolio of Tax Planning Ideas and Strategies  A menu of innovative planning ideas and strategies, including special factors such as family philanthropy, business succession, and the effect of the American Taxpayer Relief Act of 2012 on state taxation and local government funding.  2:15 pm - 3:45 pm  Michael J. McFadden  Carrying Costs and Taxes of Financing the Financial Industry  This session will present and discuss the tax and carrying cost consequences of both equity and debt financing in a wide range of transactions.  7:00 pm - 9:00 pm  Networking Reception
 успех
Thursday, April 23, 2015
7:00 am - 8:15 am  Breakfast with Exhibitors
8:15 am - 8:45 am  Opening Remarks
9:00 am - 10:45 am  Panel Discussion on Corporate Tax:
Debt vs. Equity

10:45 am - 11:15 am  Luncheon
1:15 pm - 2:30 pm  Panel Discussion on Estate Planning:
Inbound Non居民 Trusts

2:30 pm - 3:45 pm  Break with Exhibitors
3:45 pm - 5:30 pm  Panel Discussion on Individual Income Tax:
2018 Tax Reform (Part II)

5:30 pm - 7:00 pm  Welcome Reception

Friday, April 24, 2015
7:00 am - 8:15 am  Breakfast with Exhibitors
8:15 am - 8:45 am  Opening Remarks
9:00 am - 9:45 am  Plenary Session: An Afternoon of Opportunity and Fulfillment

10:00 am - 11:15 am  Panel Discussion on Tax Policy:
Fool Me Twice, Shame on Me. Some people feel that the IRS now presumes the application of penalties and often measures them by way of the IRS's new collection due on assessment program, and that the IRS has added more employees to enforce this presumption of penalties. This panel will focus on the development of case law that can truly be described as a quagmire, using a number of real-life case studies, including the dealer issues faced by single family home REITs and other large investors in credits, and some of the IRS's most difficult IRS procedures for assessing and collecting taxes. The panel will discuss the risks and benefits of having a forum for the resolution of disputes. This panel will review the most significant statutory enactments, judicial decisions, and administrative regulations that have a direct impact on the resolution of cases in the tax court. It will also address several administrative techniques to resolve your cases.

11:45 am - 12:00 pm  Lunch Break
12:00 pm - 1:15 pm  Panel Discussion on Individual Income Tax:
2018 Tax Reform (Part I)

1:15 pm - 2:00 pm  Panel Discussion on State and Local Tax:
2018 Tax Reform (Part I)

2:00 pm - 3:15 pm  Break with Exhibitors
3:15 pm - 5:00 pm  Panel Discussion on State and Local Tax:
2018 Tax Reform (Part II)

5:00 pm - 6:30 pm  Welcome Reception
5:30 pm - 7:00 pm  Open to All Conference Attendees

Wednesday, April 22, 2015
3:30 pm - 5:00 pm  Welcome Reception
3:30 pm - 5:00 pm  Open to All Conference Attendees

A Symposium: The Power of the Tax Court

2:30 pm - 3:45 pm  Panel Discussion on Corporate Tax:
Debt vs. Equity

3:45 pm - 5:30 pm  Panel Discussion on Estate Planning:
Inbound Non居民 Trusts

5:30 pm - 7:00 pm  Welcome Reception

Thursday, April 23, 2015
7:00 am - 8:15 am  Breakfast with Exhibitors
8:15 am - 8:45 am  Opening Remarks
9:00 am - 10:15 am  Panel Discussion on Individual Income Tax:
2018 Tax Reform (Part I)

10:15 am - 11:30 am  Panel Discussion on State and Local Tax:
2018 Tax Reform (Part II)

11:30 am - 12:45 pm  Break with Exhibitors
12:45 pm - 2:00 pm  Luncheon
2:00 pm - 3:15 pm  Panel Discussion on Corporate Tax:
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3:15 pm - 5:00 pm  Panel Discussion on Estate Planning:
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2018 Tax Reform (Part II)

5:00 pm - 6:00 pm  Welcome Reception
5:30 pm - 7:00 pm  Open to All Conference Attendees
Thursday, April 23, 2015
7:00 a.m. - 8:15 a.m. Breakfast with Exhibitors
8:15 a.m. - 9:00 a.m. Opening Remarks
9:00 a.m. - 10:30 a.m. Ronald A. Levine
Departments of Treasury and the IRS

10:45 a.m. - 11:45 a.m. Eric Solomon
Interviewers and Evaluators for the ATRA Estate Planning Conclave

12:15 p.m. - 1:15 p.m. Lunch

1:30 p.m. - 2:30 p.m. Abraham N. Hag Shabib
Kings & Budd LLP

2:45 p.m. - 3:30 p.m. David C. Gustafson
Chamberlain Hrdlicka

3:45 p.m. - 4:15 p.m. Jonathan G. Blattmachr
Scroggin & Company, P.C.

Friday, April 24, 2015
7:00 a.m. - 8:15 a.m. Breakfast with Exhibitors
8:15 a.m. - 9:15 a.m. Steve R. Abon
Bryan Cave LLP

9:30 a.m. - 10:15 a.m. Mark Carlin
Steptoe & Johnson LLP

10:30 a.m. - 11:30 a.m. Jonathan G. Blattmachr
Scroggin & Company, P.C.

12:15 p.m. - 1:15 p.m. Lunch

1:30 p.m. - 2:30 p.m. David D. Aughtry
Chamberlain Hrdlicka

2:45 p.m. - 3:30 p.m. Paul S. Lee
Sutherland, Asbill & Brennan

3:45 p.m. - 4:15 p.m. Louis Nostro
Georgia State University College of Law

4:30 p.m. - 5:15 p.m. Donald R. Teelie
Professor and Director, The Estate Planning Institute at Georgia State University

5:30 p.m. - 6:15 p.m. Scott M. Wachtel
Professor, National Institute of Trusts and Estates Planning

6:30 p.m. - 7:00 p.m. Welcome Reception
Open to All Conference Attendees

7:30 p.m. - 7:30 p.m. Accommodations

The Florida Tax Institute will be presented at the Grand Hyatt Tampa Bay.

For those planning travel to the Grand Hyatt Tampa Bay, please refer to the Florida Tax Institute website and/or call 1-888-628-7275 for information on room rates and reservations.

For complete registration information, please visit www.floridataxinstitute.org.