

69TH ANNUAL
TAXATION CONFERENCE

December 1–2, 2021

AT&T Conference Center ■ Austin, Texas

 Also Available as a Live Webcast – December 1–2

Earn up to 14.50 Hours of Credit Including 0.50 Hour of Ethics Credit
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TX and National Accounting CPE and Certified Financial Planner (CFP) Credit Available
NASBA Credit Available for In-Person Conference Only



2021 STANLEY M. JOHANSON
ESTATE PLANNING WORKSHOP

December 3, 2021

AT&T Conference Center ■ Austin, Texas

 Also Available as a Live Webcast – December 3

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69TH ANNUAL
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December 1–2, 2021 ■ AT&T Conference Center ■ Austin, Texas

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Times listed are in Central Time

WEDNESDAY MORNING, DEC. 1, 2021

Presiding Officer:
**Michael L. Cook, Cook Brooks Johnson
PLLC, Austin, TX**

7:30 a.m. Registration Opens

Includes continental breakfast.

8:20 a.m. Welcoming Remarks

8:30 a.m. 2.00 hrs

**Recent Developments in Federal Income
Taxation**

Review significant court decisions, rulings, and statutory and regulatory developments of the past year.

Bruce A. McGovern, South Texas College of Law
Houston, Houston, TX

10:30 a.m. 15-Minute Break

10:45 a.m. 1.00 hr

New Developments in Texas Taxes

Texas tax laws and rules have quickly changed. Our Legislature enacted laws allowing direct access to the courts for refund claims and challenging audit assessments without first paying the contested taxes. Meanwhile, the Comptroller made sweeping changes to his rules for apportionment and research incentives. Learn about these changes and how they will affect Texas taxpayers.

Jimmy Martens, Martens, Todd & Leonard, Austin, TX

11:45 a.m. Pick Up Lunch

Included in registration.

CONFERENCE ACCREDITATION

CLE CREDIT

This course has been approved for Minimum Continuing Legal Education credit by the State Bar of Texas Committee on MCLE in the amount of 14.50 hours, of which 0.50 credit hour will apply to the legal ethics/professional responsibility credit.

The University of Texas School of Law is a State Bar of California approved MCLE provider (#1944), and Oklahoma Bar Association MCLE presumptively approved provider (#169).

WEDNESDAY AFTERNOON

Presiding Officer:
**Maxine Aaronson, Attorney at Law,
Dallas, TX**

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LUNCHEON PRESENTATION

12:15 p.m. 1.00 hr

**Luncheon Presentation with Commissioner
Charles P. Rettig**

Charles P. Rettig, Internal Revenue Service,
Washington, DC

1:15 p.m. 15-Minute Break

1:30 p.m. 1.00 hr

Legislative Update

This presentation covers pending or recently enacted legislation with a particular focus on U.S. international tax provisions.

Christopher Hanna, Southern Methodist University
Dedman School of Law, Dallas, TX

2:30 p.m. 1.00 hr

Employee Benefits Issues

A survey of the changing landscape of employee benefits during 2021, including legislative changes from the Consolidated Appropriations Act, 2021, the American Rescue Plan Act and guidance on COVID relief efforts, retirement plan changes and other benefits changes. A brief overview of cybersecurity-related to benefit plans, and of new developments with respect to deferred compensation and 409A.

Greta E. Cowart, Jackson Walker LLP, Dallas, TX

3:30 p.m. 15-Minute Break

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most UT Law CLE conferences for just \$150!**

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3:45 p.m. 1.00 hr | .25 hr ethics

**Important Tax Considerations for
Cryptocurrencies**

Cryptocurrencies such as bitcoin and other virtual currencies, stablecoins and tokens, are receiving significant attention from financial market participants, investors, Congress, the courts, and the IRS. This presentation highlights the important tax considerations and new developments for virtual currencies including estate, audit, tax penalties, and client relationship concerns.

Stevie D. Conlon, Wolters Kluwer, Chicago, IL

4:45 p.m. Adjourn

THURSDAY MORNING, DEC. 2, 2021

Presiding Officer:
**Donald O. Jansen, The University of
Texas System, Austin, TX**

**7:30 a.m. Continental Breakfast and
Conference Room Opens**

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8:30 a.m. 1.00 hr

**Preparing for Your First Partnership Audit
Under the New Rules**

The new partnership audit rules went into effect in 2018 and, with the IRS's increased emphasis on partnership audits, many partnerships may experience their first audit under the new rules soon. Explore the new rules and tips for surviving your first audit.

Lee Meyercord, Holland & Knight LLP, Dallas, TX
Mary A. McNulty, Holland & Knight LLP, Dallas, TX

9:30 a.m. 1.00 hr

Developments Concerning Carried Interests

A focus on the various legislative and regulatory approaches being taken with respect to the taxation of carried interests, as well as the issues concerning the structuring of carried interests and fee waivers.

Richard M. Lipton, Baker McKenzie LLP, Dallas, TX

10:30 a.m. 15-Minute Break

10:45 a.m. 1.00 hr | .25 hr ethics

Employment Tax Update: Worker Classification, It's Not Just About Gig Workers

An update on the most recent case law, including gig worker issues, and other tax issues related to worker classification. These issues have been highlighted recently by the gig worker cases, but continue to have a wide-range impact on other industries as well. Hear an update on settlement opportunities and initiatives for employers, and potential state tax implications.

Christina A. Mondrik, Mondrik & Associates, Austin, TX

11:45 a.m. Pick Up Lunch

Included in registration.

THURSDAY AFTERNOON

Presiding Officer:

Stanley L. Blend, Clark Hill, PLC, San Antonio, TX

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LUNCHEON PRESENTATION

12:15 p.m. 1.00 hr

The Good, the Bad and the UGLY in Tax Court Trials: A Luncheon Presentation with Judge Elizabeth A. Copeland

Compare and contrast the United States Tax Court's virtual Zoomgov trials with live in-person trials and hear tips on what works in each, what doesn't, what to expect, and best practices.

Hon. Elizabeth A. Copeland, United States Tax Court, Washington, DC

1:15 p.m. 15-Minute Break

1:30 p.m. 1.50 hrs

What Does Enforcement Look Like Today?

While Congress debates whether to fund more IRS enforcement, the Service continues to prioritize certain audit and criminal enforcement issues. Discuss areas of current IRS focus, such as John Doe summonses, conservation easements, captive insurance, employment taxes, passport restrictions, repatriation of assets, innocent spouse claims in the Tax Court, information return penalties, and regulation of return preparers.

Moderator:

Larry A. Campagna, Chamberlain, Hrdlicka, White, Williams & Aughtry, P.C., Houston, TX

Panelists:

Hon. Elizabeth A. Copeland, United States Tax Court, Washington, DC
Steve Toscher, Hochman Salkin Toscher Perez P.C., Beverly Hills, CA
Charles J. "Chad" Muller III, Chamberlain, Hrdlicka, White, Williams & Aughtry, San Antonio, TX

3:00 p.m. 10-Minute Break

3:10 p.m. 1.00 hr

Legislative Changes As They Affect Your Daily Practice

The administration has proposed significant changes to the Internal Revenue Code that will impact the advice and planning we do for clients. These speakers discuss the current status of the proposed changes and the current thinking for planning possibilities, taking into account legislative changes that have been enacted and potential future changes.

Stanley L. Blend, Clark Hill, PLC, San Antonio, TX
Michael L. Cook, Cook Brooks Johnson PLLC, Austin, TX
Richard M. Lipton, Baker McKenzie LLP, Dallas, TX

4:10 p.m. 1.00 hr

Creative Charitable Giving Tools Your Clients Can Use, Including Use of Donor Advised Funds

Understand common charitable estate planning tools and learn to explain them in ways your clients will understand. Explore key factors to consider when comparing donor advised funds and private foundations. Design split-interest trusts to fit your clients' needs. Consider using charitable trusts to mimic stretch IRA's after the SECURE Act.

Mickey R. Davis, Davis & Willms, PLLC, Houston, TX

5:10 p.m. Adjourn

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CHARLES P. RETTIG
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CATHERINE C. SCHEID*
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Hochman Salkin Toscher Perez
P.C.
Beverly Hills, CA

*Planning Committee member

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FRIDAY MORNING, DEC. 3, 2021

Presiding Officer:

**Stanley M. Johanson, The University of
Texas School of Law, Austin, TX**

7:30 a.m. Registration Opens

Includes continental breakfast.

8:20 a.m. Welcoming Remarks

8:30 a.m. 1.25 hrs

**Recent Developments Affecting Estate
Planning**

Hear Professor Johanson's popular and always-informative review of the latest cases, regulations, rulings, and other "hot" estate planning topics!

Stanley M. Johanson, The University of Texas School
of Law, Austin, TX

9:45 a.m. 10-Minute Break

9:55 a.m. 1.00 hr

**Has UPIA Been Sacked? A Guide to the
Uniform Fiduciary Income and Principal Act**

An overview of the new Uniform Fiduciary Income and Principal Act, and compares and contrasts UFIPA with its predecessor, the Uniform Principal and Income Act.

Kelly Perez, J.P. Morgan Private Bank, Dallas, TX

10:55 a.m. 1.00 hr

**Looking Far (And Not So Far) Ahead: Texas's
New Rule Against Perpetuities for Trusts**

The speakers provide insights on the new rule against perpetuities that applies to Texas trusts and discuss some planning implications of the new perpetuities period.

R. Eric Viehman, Ytterberg Deery Knull LLP,
Houston, TX
Catherine Bright Haws, Carrington, Coleman,
Sloman & Blumenthal, L.L.P., Dallas, TX

11:55 a.m. Pick Up Lunch

Included in registration.

FRIDAY AFTERNOON

Presiding Officer:

**Stanley M. Johanson, The University of
Texas School of Law, Austin, TX**

LUNCHEON PRESENTATION

12:25 p.m. 1.00 hr

**Drafting and Interpreting Trust Distribution
Provisions That: Say What You Mean and
Mean What You Say**

A discussion about improving communication between clients, drafting attorneys, and those who administer trust documents by examining excerpts from many trusts, archaic and modern, to learn from good and bad examples, and focus on language used to convey a settlor's intent, values, and perspectives through the distribution instructions.

Leslie Kiefer Amann, Sentinel Trust Company LBA,
Houston, TX

1:25 p.m. 15-Minute Break

1:40 p.m. 1.00 hr

**Tales from the Trenches: Current Issues in
Estate and Gift Tax Audits and Litigation**

Address current issues and trends in the transfer tax controversy arena at the audit level, appeals, and in litigation. Dive into issues related to the valuation and transfer of interests in closely-held entities, including the use of formula clauses, section 2036, split-dollar life insurance, promissory notes at the AFR, GRAT audits, recent case law, positions taken by the IRS and practical ways to address those positions at the planning level.

John W. Porter, Baker Botts, Houston, TX

WORKSHOP ACCREDITATION

CLE CREDIT

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2:40 p.m. 1.50 hrs

Estate Planning Workshop

Address practical concerns commonly faced by practitioners in the estate planning area, including hot-button issues stemming from the recent elections, as well as recent cases, rulings, and regulations. Gain insight into how current "hot" estate planning techniques are being used in the trenches.

Moderator:

Stanley M. Johanson, The University of Texas School
of Law, Austin, TX

Panelists:

Leslie Kiefer Amann, Sentinel Trust Company LBA,
Houston, TX

Catherine Bright Haws, Carrington, Coleman,
Sloman & Blumenthal, L.L.P., Dallas, TX

John W. Porter, Baker Botts, Houston, TX

R. Eric Viehman, Ytterberg Deery Knull LLP,
Houston, TX

4:10 p.m. Adjourn

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Houston, TX

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EVENT REGISTRATION

Includes Electronic Course Binder Download (PDF) in "Your Briefcase." Special group registration rates available. Call 512.475.6700.

TAXATION CONFERENCE REGISTRATION

- ☐ Live, In-Person Event Registration \$475 | \$575 after October 15
☐ Live Webcast Registration \$475 | \$575 after October 15

Printed and Shipped Binder with Registration (Shipping Included) – Available through December 3

Please Note: Printed binder will arrive 2–3 weeks after live event. Delivery to P.O. boxes is not permitted. Binders will not be distributed on-site.

- ☐ Printed and Shipped Course Binder \$70.36 (\$65*)

Webcast Add-on

Register for the in-person conference and add on the webcast format for attendance flexibility.

- ☐ Webcast Add-on \$75

Taxation Conference Registration Total \$ _____

ESTATE PLANNING WORKSHOP REGISTRATION

- ☐ Live, In-Person Event Registration \$275 | \$375 after October 15
☐ Live Webcast Registration \$275 | \$375 after October 15

Printed and Shipped Binder with Registration (Shipping Included) – Available through December 3

Please Note: Printed binder will arrive 2–3 weeks after live event. Delivery to P.O. boxes is not permitted. Binders will not be distributed on-site.

- ☐ Printed and Shipped Course Binder \$70.36 (\$65*)

Webcast Add-on

Register for the in-person conference and add on the webcast format for attendance flexibility.

- ☐ Webcast Add-on \$75

Estate Planning Workshop Registration Total \$ _____

REGISTRATION SUBTOTAL \$ _____

SAVE \$25 WITH REGISTRATION FOR BOTH TAXATION AND ESTATE PLANNING

-\$25 \$ _____

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Taxation Conference eConference – For Texas and California MCLE Credit

Includes Electronic Course Binder Download (PDF) and program video/audio. Available 4–6 weeks after live event. Hours may vary depending on actual event runtime.

- ☐ Conference on Immigration eConference \$575

Conference Post-Course Binder – For Research and Self-Study

Comprehensive binder with papers and slides, available for delivery 4–6 weeks after live event.

- ☐ Electronic Post-Course Download (PDF) \$265.21 (\$245*)
☐ Printed Post-Course Binder \$319.34 (\$295*)

Taxation Conference Post-Conference Products Subtotal \$ _____

Annual eLibrary Subscription – For Research and Self-Study

Extensive resources including audio, video, papers, and slides from UT Law CLE programs.

- ☐ eLibrary 12-Month Subscription \$319.34 (\$295*)

eLibrary Subscription Subtotal \$ _____

TOTAL POST-CONFERENCE PRODUCTS \$ _____

ORDER GRAND TOTAL

\$ _____

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December 1–2, 3, 2021 ■ AT&T Conference Center ■ Austin, Texas

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SCAN TO VIEW OUR COVID-19 PROTOCOLS

See what we're doing differently this year to address the safety concerns of our staff and attendees at in-person events.



TX21/ES21

AUSTIN

December 1–2, 3, 2021

CONFERENCE LOCATION



AT&T Conference Center

The University of Texas at Austin
1900 University Avenue
Austin, TX 78705
877.744.8822 (reservations)

Special Room Rate: \$189

Rate available until November 1, 2021
reference "Taxation & Estate Planning
Conference"
(subject to availability)

Parking:

Please visit www.utcle.org/conferences/TX21
for daily and overnight rates

KEY DATES

November 24, 2021

Last day for full refund cancellation

November 29, 2021

Last day for partial refund cancellation
\$50 processing fee applied

December 1, 2021, 8:20 a.m., CT

Taxation Conference begins

December 3, 2021, 8:20 a.m., CT

Estate Planning Workshop begins

December 3, 2021

*Last day to order a printed and shipped course binder
with in-person or webcast conference registration.*

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UT Law CLE is committed to Practice Excellence.

We are here to support our community while we navigate the coronavirus pandemic together. Information and updates regarding our in-person conferences and live webcasts will be posted at www.utcle.org.

In addition, we continue to offer multiple educational opportunities online—both live and on-demand—by bringing practitioners together virtually. We are fortunate to serve so many of you who strive for excellence in the practice of law.

