



CALIFORNIA LAWYERS ASSOCIATION
TAXATION LAW SECTION

Earn 7.5 Hours
MCLE Credit. Includes
Legal Ethics



THE 2019 ANNUAL INCOME TAX SEMINAR

FRIDAY, JUNE 28, 2019
Catamaran Resort Hotel and Spa
3999 Mission Boulevard
San Diego, CA 92109

Co-sponsored by:



Earn 8 hours CPE for CPAs; 8
hours continuing education
for enrolled agents

Register online at www.calawyers.org/taxation

PROGRAM SCHEDULE

Registration and Continental Breakfast

8 a.m. – 8:30 a.m.

Opening Remarks

8:30 a.m. – 8:35 a.m.

U.S.–Mexico Outbound Tax Planning

8:35 a.m. – 10:05 a.m.

The discussion will center around an overview of the outbound implications on cross-border business activities (primarily focused on U.S. and Mexico) derived from the Tax Cuts and Jobs Act, and recent IRS guidance published in connection therewith (GILTI, FDII, BEAT, information reporting changes). The seminar will also include U.S.–Mexico tax treaty planning and current trends under the new Mexican government.

SPEAKERS: Javier Salinas, CPA
Agustin Ceballos, Esq.
Daniel Cano Falomir, CPA

199A Final Regulations—Overview

10:10 a.m. – 11:40 a.m.

On August 8, 2018, the IRS issued proposed regulations on the 199A 20% deduction which taxpayers were able to rely upon until final regulations were published in the federal register. The IRS has since published final regulations in the federal register. This seminar is intended to cover differences between the proposed and final regulations as well as an overview on the final regulations and applicable guidance issued in connection with the final regulations.

SPEAKERS: Phil Jelsma, Esq.
Layton Pace, Esq.

Lunch

11:45 a.m. – 12:15 p.m.

Ethics Course: Ethical Issues in Tax Practice and Procedure (1.5 Hours Ethics Credit)

12:20 p.m. – 1:50 p.m.

This seminar is intended to cover the many ethical issues to consider before and during representation when representing clients with respect to tax matters (both transactional and controversy). The panelists will focus on the recent comprehensive overhaul of the California Rules of Professional Conduct, approved by the California Supreme Court on May 10, 2018, effective November 1, 2018, as well as Circular 230 issues and relevant guidance from the IRS Office of Professional Responsibility on Circular 230 matters.

SPEAKERS: Karen L. Hawkins, Esq.
Daniel Eaton, Esq.

Qualified Opportunity Zones and Tax Credits: New IRS Guidance

1:55 p.m. – 3:25 p.m.

This seminar is intended to provide a detailed analysis of the qualified opportunity zones tax-incentive, describe deferral or reduction of capital gains, and outline tax planning strategies associated with opportunity zone funds and businesses in the wake of recent IRS proposed regulations, Rev. Rul. 2018-29, and Form 8996.

SPEAKERS: Matthew D. Carlson, Esq.
Katrina W. Wu, Esq.

Mechanics of a State Income Tax Dispute: State Income Tax Disputes from Audit, through Protest, and Appeal

3:30 p.m. – 5:00 p.m.

This seminar will cover the evolution of a California State Income Tax Dispute from start to finish. The panelists will focus on the recently created Office of Tax Appeals (OTA), which has assumed most of the BOE's tax appeal duties (including the handling of California income tax appeals). The panelists will cover relevant distinctions between the new OTA regulations and the old BOE regulations. Additionally, the panelists will address alternatives to resolving income tax disputes through OTA appeals, such as the FTB offer in compromise program, and settlement programs.

SPEAKERS: **Bill Hilson, Esq.**
 Jaclyn Zumaeta, Esq.

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REGISTRATION INFORMATION

PHOTO RELEASE:

This event may be recorded. By attending this event, you consent to be photographed, filmed, and/or otherwise recorded, and to any use, by the CLA, of your likeness, voice, and name in any and all media, including social media. If you do not want your name or photo to be used, please let us know in advance. We cannot, however, honor requests to opt out of the use of your image or voice if you choose to ask a question during one of the event sessions.

CANCELLATIONS/REFUND POLICY:

Cancellations and requests for refunds must be received in writing no later than Friday, June 21, 2019 and are subject to a \$25 service charge. Refunds will not be available after Friday, June 21, 2019.

QUESTIONS:

For registration information please call 916-516-1757. Telephone registrations will not be accepted. For program content and/or Section information please call 916-516-1754.

SPECIAL ASSISTANCE:

For special assistance please call 916-516-1754.

ON-SITE:

Onsite registration will be on a space available basis. Call to confirm space availability.

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REGISTRATION FORM

Note: One registrant per form. Photocopies may be used.

Bar Number: _____

Name: _____

Firm: _____

Firm Address: _____

City, State: _____ Zip Code: _____

Phone Number: _____

Email Address: _____

(Required for email confirmation)

Registration fee includes: 7.5 hours of MCLE, program materials on a USB drive, continental breakfast, and lunch.

Check here if you do not want your information released.

This event may be recorded. By attending this event, you consent to be photographed, filmed, and/or otherwise recorded, and to any use, by the CLA, of your likeness, voice, and name in any and all media including social media. If you do not want your name or photo to be used, please let us know in advance. We cannot, however, honor requests to opt out of the use of your image or voice if you choose to ask a question during one of the event sessions.

REGISTRATION FEES (check the appropriate circle)

\$175 Tax Section Member or CalCPA Member

\$269 Non- Members

\$85 Law Students

*There is a \$50 increase for onsite registrations.

AMOUNT ENCLOSED OR TO BE CHARGED

\$ _____

REGISTRATION INFORMATION

Deadline: In order to pre-register, your form and check, payable to the California Lawyers Association, or credit card information, must be received by Friday, June 21, 2019.

Register Online: www.calawyers.org/taxation

Mail To: Program Registrations, California Lawyers Association
400 Capitol Mall Way, Suite 650, Sacramento, CA 95814

E-mail To: Program Registration Team at ProgramRegistrations@CALawyers.org.
In order to e-mail your registration, credit card information is MANDATORY. (Photocopies of checks will not be accepted).

CREDIT CARD INFORMATION (VISA/MASTERCARD ONLY)

I authorize the California Lawyers Association to charge my program registration to my VISA/Mastercard account. **(No other credit card will be accepted.)**

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California Lawyers Association is an approved State Bar of California MCLE provider.

Register online at www.calawyers.org/taxation