

CALIFORNIA  
LAWYERS  
ASSOCIATION

# 2019 ANNUAL MEETING

California Tax Bar and California Tax Policy Conference  
Taxation Section of the California Lawyers Association

November 6-8  
San Diego, CA

Hyatt Regency Mission Bay Spa and Marina  
Register at [calawyers.org/taxation](http://calawyers.org/taxation)

Network with Tax Court &  
OTA Judges and Federal &  
California State Officials.

Earn up to: 15.5 MCLE Credits, including  
Competence Issues, Recognition and  
Elimination of Bias in the  
Legal Profession and Society,  
and Legal Specialization  
in Taxation Law

# Thank You to Our Sponsors

CTPC = CALIFORNIA TAX POLICY CONFERENCE

AM = ANNUAL MEETING

## Diamond Elite

**Deloitte Tax LLP** (CTPC)

**Eversheds Sutherland** (CTPC)

---

## Diamond

**Baker & McKenzie, LLP** (CTPC)

**Crowe LLP** (CTPC and AM)

**EY** (CTPC)

**McDermott, Will & Emery** (CTPC)

**Morrison & Foerster** (CTPC)

**Procopio, Cory, Hargreaves & Savitch LLP** (AM)

**PwC** (CTPC)

---

## Platinum

**Apheta, A Member of PH Robb Legacy Alliance** (AM)

**Higgs, Fletcher & Mack LLP** (AM)

**KPMG** (CTPC)

**Lawyers' Mutual**

**Insurance** (CTPC and AM)

**Morgan, Lewis & Bockius** (CTPC)

---

## Gold

**Law Offices of A. Lavar Taylor** (AM)

---

## Silver

**Adler & Colvin** (AM)

**Ajalat Polley Ayoob & Matarese** (CTPC)

**Carr McClellan P.C.** (CTPC)

**Horwood, Marcus & Berk** (CTPC)

**Karlin & Peebles** (AM)

**Moss Adams** (CTPC)

---

## Silver Solo Small Firm

**Dakessian Law, LTD.** (CTPC)

**Law Offices of Joseph Broyles** (AM)

**Evans & Rosen LLP** (AM)

**Law Offices of Williams & Associates** (AM)

**Price & Associates, LLC** (AM)





Make plans to join us for California's foremost tax conference, the 2019 Annual Meeting of the California Tax Bar and California Tax Policy Conference! Satisfy your annual MCLE requirements in beautiful sunny San Diego while networking with key tax officials, fellow tax practitioners, colleagues and friends.

The Conference features two and a half energy-packed days with an agenda of 34 educational courses and numerous networking opportunities tailored to attorneys, CPAs, corporate tax executives, financial planners, enrolled agents, government tax officials, legislators and staff, and law students.

As part of the California Tax Policy Conference, we are pleased to present distinguished speakers, including: Jozel Brunett, Chief Counsel, Franchise Tax Board; Kristen Kane, Chief Counsel, Office of Tax Appeals; Henry Nanjo, Chief Counsel, California State Board of Equalization; and Robert Tucker, Acting Chief Counsel, California Department of Tax and Fee Administration. In addition, we will have over 60 lawyers from the state's tax agencies and legislature—including division leaders and key tax counsel—actively participating in the Conference.

As part of the Annual Meeting, featured speakers include Keynote Speaker Michael J. Desmond, Chief Counsel of the Internal Revenue Service and Assistant General Counsel in the Department of the Treasury, Charles P. Rettig, Commissioner of the Internal Revenue Service, Hon. L. Paige Marvel, Hon. Mary Ann Cohen, Hon. Daniel A. Guy, Jr., Judges, United States Tax Court; Kathryn A. Meyer, Area Counsel (SB/SE Division), Joanna L. Trebat, Office of Chief Counsel, Internal Revenue Service, Income Tax & Accounting, Wendy Kribell, Office of Chief Counsel, Internal Revenue Service; and Jarod Koopman, Director of Cyber Crime, Internal Revenue Service, Criminal Investigation, IRS.

Expert panels cover the latest developments in key areas of State and Local Tax, selected topics under the 2017 Federal Tax Cuts and Jobs Act, International Taxation, Partnership and Corporate Taxation, Estate and Gift Tax, Tax Procedure and Litigation, and important updates regarding tax legislation and tax policy.

The Conference also features a number of networking events, including:

- Opening Night Reception—Meet the speakers and federal and state government attendees;
- Reception and activities hosted by the Young Tax Lawyers – All are welcome;
- Wednesday Afternoon Tax Directors Panel! – Industry representatives will discuss the tax issues impacting their companies;
- Thursday evening Toast to Women in Tax;
- Dinner with entertainment by renowned comedian Al Lubel; and
- Sponsored late night event – Casino Night.

We look forward to seeing you at the 2019 Annual Meeting of the California Tax Bar and California Tax Policy Conference in sunny San Diego!

## A SPECIAL THANK YOU

to the following individuals for their contributions to planning and organizing this amazing event:

**Scott Ewing**  
**Robin Klomparens** (Advisory)  
**Carolyn Lee**  
**Veronica Long**  
**Adria Price**  
**Mike Shaikh**  
**Brian Tsu**  
**Lorraine Yu**  
**Jaclyn Zumaeta**

## TAXATION

CALIFORNIA  
LAWYERS  
ASSOCIATION



**Laura Buckley**  
Chair, Annual Meeting



**Ciro Immordino**  
Chair, California Tax Policy  
Conference



## WEDNESDAY NOVEMBER 6, 2019

12:00 p.m. – 5:00 p.m.  
Registration

1:00 p.m. – 1:15 p.m.  
Opening Remarks

1:15 p.m. – 2:15 p.m.  
*Overcoming the Stigma: How to Identify, Help and Support Attorneys Struggling with Substance Abuse and Mental Health Issues*

2:30 p.m. – 3:30 p.m.  
*Conformity: Speed Bumps Post Tax Reform*

3:45 p.m. – 4:30 p.m.  
Tax Director's Panel

4:45 p.m. – 5:45 p.m.  
*Men: An Essential Part of the Diversity Solution*

5:45 p.m. – 6:30 p.m.  
Standing Committee Happy Hour

6:30 p.m. – 10:00 p.m.  
Opening Night Reception

## THURSDAY NOVEMBER 7, 2019

7:30 a.m. – 5:00 p.m.  
Registration

7:30 a.m. – 8:30 a.m.  
Continental Breakfast

8:30 a.m. – 9:30 a.m.

■ **E&G Track:** *SCOTUS Has Spoken on State Fiduciary Income Tax: What Are its Implications and Where Do We Go from Here?*

■ **TP&L Track:** *Tax and Disaster Resiliency*

■ **SALT Track:** *Simplifying Market-Based Sourcing*

9:40 a.m. – 10:40 a.m.

■ **SALT Track:** *Intangible Rhapsody: Current Developments in Property Tax*

■ **TP&L Track:** *Confronting Wild Things: Lifting the Lid on Section 199A*

■ **SALT Track:** *Best Audit Practices: The Taxman Cometh So Make Your Audit Hummeth*

10:50 a.m. – 11:50 a.m.

■ **E&G Track:** *Estate Planning and Community Property*

■ **TP&L Track:** *Back by Popular Demand: Tax Court Roundtable*

■ **SALT Track:** *A Ways from Wayfair: Economic Nexus in 2019*

12:00 p.m. – 1:30 p.m.

Federal Awards Luncheon & Keynote Speaker

1:45 p.m. – 3:15 p.m.

■ **E&G Track:** *Transfer Tax Controversies in Estate and Gift Tax Cases*

■ **TP&L Track:** *The Quest for QSBS*

■ **SALT Track:** *The OTA: Here Come the Judges*

3:45 p.m. – 5:00 p.m.

■ **E&G Track:** *Alimony, Prenuptial Agreements and Trusts under the 2017 Tax Act and What Every Practitioner Should Know about the Tax Impacts*

■ **TP&L Track:** *What's so Territorial About the TCJA?*

■ **SALT Track:** *Creditopia: An Update on California's Tax Credits and Incentives*

5:30 p.m. – 6:30 p.m.

A Toast to Women in Tax

6:30 p.m. – 8:30 p.m.

Dinner and Entertainment

8:30 p.m. – 10:30 p.m.

Casino Night

## FRIDAY NOVEMBER 8, 2019

7:30 a.m. – 5:00 p.m.  
Registration

7:30 a.m. – 8:30 a.m.  
Continental Breakfast

8:30 a.m. – 9:45 a.m.

■ **E&G Track:** *Everything You Need to Know About Judicial Construction but Were Afraid to Ask*

■ **TP&L Track:** *From ITINs to Expatriation*

■ **SALT Track:** *Playing Catch Up: The 2019 Legislative Update*

9:55 a.m. – 11:10 a.m.

■ **E&G Track:** *It's a Two-Way Street: How Estate Planning Practitioners Can Work Better with and Learn from the Government*

■ **TP&L Track:** *Tax Court Litigation Bootcamp*

■ **SALT Track:** *Preventive Medicine: Better than an Apple a Day, Maximizing the use of Pre-Controversy Tools*

11:20 a.m. – 12:50 p.m.

State Awards Luncheon & Keynote Speaker

1:00 p.m. – 2:00 p.m.

■ **SALT Track:** *Thus Remedying Distortion: Fair Representation Achieved*

■ **TP&L Track:** *Qualified Opportunity Zones and Tax Credits: What We Know Today*

■ **SALT Track:** *That's Just Sales and Use Tax Creeping up on You: When Unexpected Tax Arises for Responsible Persons and Successors*

2:10 p.m. – 3:10 p.m.

■ **TP&L Track:** *Cannabis Is a Business Before It Is a Party*

■ **TP&L Track:** *What Do You Mean There Is a \$10,000 Penalty?*

■ **SALT Track:** *Certiorari Granted: Essential SALT Litigation in 2019*

3:30 p.m. – 5:00 p.m.

■ **E&G Track:** *What Every Estate Planner Needs to Know About International Tax and Reporting, and the Government's Enforcement and Initiatives*

■ **TP&L Track:** *Bitcoin, Bittrex and Beyond: What Practitioners Need to Know about Virtual Currency*

■ **SALT Track:** *Epic Tales from the Chief Counsel Roundtable*

5:00 p.m. – 7:00 p.m.

Post-Conference Gathering

Courses and speakers are subject to change. Plan ahead by pre-registering for the course of your choice using the Course Selector.

## WEDNESDAY, NOVEMBER 6, 2019

### 12:00 P.M. – 5:45 P.M.

Registration

### 1:00 P.M. – 1:15 P.M.

Opening Remarks

### 1:15 P.M. – 2:15 P.M.

#### **COURSE #1** *1.00 Hour Competence Issues*

##### **Overcoming the Stigma: How to Identify, Help and Support Attorneys Struggling with Substance Abuse and Mental Health Issues**

With the stigma of mental health issues slowly being peeled away, it is time for attorneys to have an open dialogue about mental health, substance abuse and how often they go hand-in-hand.

##### **Moderator:**

- **Adria Price**, Attorney at Law, Price & Associates, LLC

##### **Speaker:**

- **Lita Abella**, Senior Program Analyst, Lawyer Assistance Program, The State Bar of California

### 2:30 P.M. – 3:30 P.M.

#### **COURSE #2** *1.00 Hour MCLE, Legal Specialization in Taxation Law*

##### **Conformity: Speed Bumps Post Tax Reform**

A panel highlighting some key distinctions between federal and California tax laws impacting corporations and pass-through entities with a post tax reform spotlight.

##### **Speakers:**

- **Valerie Dickerson**, Partner, Deloitte Tax LLP
- **Josh Grossman**, Tax Principal and California Subject Matter Lead, Grant Thornton LLP
- **Brian Myers**, National SALT Income Tax Practice Leader, Crowe LLP
- **Robert Rubin**, Partner, Boutin Jones, Inc.

### 3:45 P.M. – 4:30 P.M.

#### **COURSE #3** *0.75 Hour MCLE, Legal Specialization in Taxation Law*

##### **Tax Directors Panel**

Tax directors share their perspectives on the latest tax issues impacting their companies.

##### **Moderator:**

- **Mike Shaikh**, Partner, Baker McKenzie

##### **Speakers:**

- **Curt Barnett**, Senior Director of Tax, BJ's Restaurants, Inc.
- **Mark Hoose**, Vice President, Tax & Trade, Intuitive
- **John Rucker**, Tax Director, Lions Gate Entertainment Corp.
- **Traci Snow**, Senior Tax Director, Business Transformation, ResMed

### 4:45 P.M. – 5:45 P.M.

#### **COURSE #4** *1.00 Hour Recognition and Elimination of Bias in the Legal Profession and Society*

##### **Men: An Essential Part of the Diversity Solution**

Men have an important role and influential voice in furthering diversity and inclusion in the profession. Let's hear from men about practical approaches that can make a difference.

##### **Moderator:**

- **Hon. L. Paige Marvel**, Judge, U.S. Tax Court

##### **Speakers:**

- **Paul DiSangro**, Partner, Mayer Brown
- **Steven Katz**, Partner, Sideman Bancroft LLP
- **Brian P. Tsu**, Partner, Higgs Fletcher & Mack LLP
- **Jared P. Werner**, Senior Tax Manager, LevitzZacks

### 5:45 P.M. – 6:30 P.M.

#### **EVENT**

##### **Standing Committee Happy Hour**

Are you interested in learning more about the Tax Section and its Subcommittees? Join and meet with our standing committee leaders to learn about the work of the Tax Section. This is the best place to connect with others! Light refreshments and a signature cocktail will be provided. This is a complimentary event. Please RSVP in advance on your registration form. Standing Committees to connect with:

- SALT
- Women in Tax
- Corporate & Pass-Through Entities
- Tax Procedure & Litigation
- Exempt Organizations
- Estate & Gift Tax
- Income & Other
- Young Tax Lawyers
- Tax Policy
- Procedure & Litigation
- International

**6:30 P.M. – 10:00 P.M.****EVENT #35****Opening Night & YTL Reception**

Connect with conference speakers and government attendees at this opening reception. Enjoy hearty appetizers and participate in fun activities. Don't miss the excitement! This event is complimentary. Please RSVP on your conference registration form. **Thank you to our Opening Night Reception Sponsors: Apheta and UC Irvine Graduate Tax Program.**



**UCI Law**  
Graduate Tax Program

## THURSDAY, NOVEMBER 7, 2019

**7:30 A.M. – 5:00 P.M.**

Registration

**7:30 A.M. – 8:30 A.M.****EVENT #36**

Continental Breakfast

**8:30 A.M. – 9:30 A.M.**

**COURSE #5** 1.00 Hour MCLE, Legal Specialization in Taxation Law  
**SCOTUS Has Spoken on State Fiduciary Income Tax: What Are Its Implications and Where Do We Go From Here?** - **E&G**

In light of the Paula Trust case and the Kimberly Rice Kaestner 1992 Family Trust case out of North Carolina, where the Supreme Court of the United States (SCOTUS) addressed state fiduciary income taxation for the first time, this issue is becoming a hot topic. Unfortunately, the opinion provides little guidance and many interpret it as very narrow. The panel will focus on both national and California-specific cases and current considerations when dealing with these issues.

**Speakers:**

- **Wendy Abkin**, Partner, Morgan, Lewis & Bockius LLP
- **Chris Campbell**, Principal, Deloitte Tax LLP
- **Chris Parker**, Senior Manager, Moss Adams LLP
- **Sonia Woodruff**, Tax Counsel IV, Franchise Tax Board

**COURSE #6** 1.00 Hour MCLE, Legal Specialization in Taxation Law  
**Tax and Disaster Resiliency - TP&L**

Overview of disaster losses post-TCJA as well as some best practices for keeping records safe and reconstructing records post loss. This panel will examine the new limitations on when a taxpayer can claim a casualty loss imposed by the TCJA. This panel will also cover casualty loss basics, such as basis rules and how the Code modifies the Cohen rule for disaster zones.

**Speakers:**

- **Kevan McLaughlin**, Managing Partner, McLaughlin Legal
- **Saba Shatara**, Manager, Deloitte Tax LLP
- **Joanna L. Trebat**, Office of Chief Counsel, Internal Revenue Service, General Attorney, Income Tax & Accounting, Branch 1

**COURSE #7** 1.00 Hour MCLE, Legal Specialization in Taxation Law  
**Simplifying Market-Based Sourcing - SALT**

Join this panel for a lively discussion of market-based sourcing rules and learn about the regulation project underway to simplify and update the rules. This panel will discuss the practical implementation of the market-based sourcing rules from both a taxpayer and government perspective.

**Speakers:**

- **Tim Gustafson**, Partner, Eversheds Sutherland LLP
- **Matthew Mock**, Partner, Morgan, Lewis & Bockius LLP
- **Mike Shaikh**, Partner, Baker McKenzie
- **Amanda Smith**, Tax Counsel, Franchise Tax Board

**9:40 A.M. – 10:40 A.M.**

**COURSE #8** 1.00 Hour MCLE, Legal Specialization in Taxation Law  
**Intangible Rhapsody: Current Developments in Property Tax - SALT**

It has been five years since the Supreme Court weighed in on the taxation of intangibles when determining assessable values. Yet, the issue keeps popping up in cases across the state. Join our panelists as they discuss this issue, as well as the latest trends and developments in the area of property taxation.

**Speakers:**

- **Greg Broege**, Partner, Ajalat, Polley, Ayoob & Matarese
- **Richard Moon**, Tax Counsel IV, California State Board of Equalization
- **Troy Van Dongen**, Partner, McDermott Will & Emery



### **COURSE #9** 1.00 Hour MCLE, Legal Specialization in Taxation Law **Confronting Wild Things: Lifting the Lid on Section 199A - TP&L**

The Final regulations for 199A are lengthy and complicated. This panel will take a deep dive into this new code section by analyzing the examples in the Final Regs.

#### **Speakers:**

- **Laura L. Buckley**, Partner, Higgs Fletcher & Mack LLP
- **Wendy Kribell**, Office of Chief Counsel, Internal Revenue Service
- **Layton L. Pace**, Attorney at Law

### **COURSE #10** 1.00 Hour MCLE, Legal Specialization in Taxation Law **Best Audit Practices: The Taxman Cometh so Make Your Audit Hummeth - SALT**

Audits can be long and strenuous for taxpayers. Focusing on both the Franchise Tax Board and the California Department of Tax and Fee Administration, this panel will discuss how to minimize the stress and uncertainty that comes with an audit. The panelists will discuss communications with tax agencies, handling information and documentation requests, setting a record for the future, and other tips for handling FTB and CDTFA audits.

#### **Speakers:**

- **Trista Gonzalez**, Chief, Tax Policy Division, California Department of Tax and Fee Administration
- **William Gorrod**, Of Counsel, Morrison & Foerster LLP
- **Julie Moore**, Program Specialist III, Franchise Tax Board
- **Shirley Wei**, Senior Manager, Deloitte Tax LLP

**10:50 A.M. – 11:50 A.M.**

### **COURSE #11** 1.00 Hour MCLE, Legal Specialization in Taxation Law **Estate Planning and Community Property - E&G**

In 1999, Jerry Kasner prepared an outline entitled "Community Property and Estate Planning," which has been a critical resource for countless California attorneys. Using an updated version of Jerry's piece, the speaker will review notable developments in California community property law in the last twenty years, since this outline was prepared. The presentation will have a specific emphasis on community property issues affecting estate planning practice and what every practitioner should and needs to know.

#### **Speaker:**

- **Andrea Kushner**, Director, Bernstein Private Wealth Management

### **COURSE #12** 1.00 Hour MCLE, Legal Specialization in Taxation Law **Back by Popular Demand: Tax Court Roundtable - TP&L**

The Conference brings back the always popular and informative discussion with United States Tax Court Judges.

#### **Speakers:**

- **Hon. Mary Ann Cohen**, Judge, U.S. Tax Court
- **Hon. Daniel A. Guy, Jr.**, Judge, U.S. Tax Court
- **Hon. L. Paige Marvel**, Judge, U.S. Tax Court

### **COURSE #13** 1.00 Hour MCLE, Legal Specialization in Taxation Law **A Ways from Wayfair: Economic Nexus in 2019 - SALT**

Our panel of experts will discuss state trends in economic nexus since the Wayfair decision, including the implications of these trends for businesses and the effect on income taxes and gross receipts taxes.

#### **Speakers:**

- **Adam Beckerink**, Partner, Morgan, Lewis & Bockius LLP
- **Randy Ferris**, Executive Director, Ernst & Young LLP
- **Bradley Heller**, Tax Counsel IV, California Department of Tax and Fee Administration
- **Alisa Pinarbasi**, Tax Counsel, Franchise Tax Board
- **Shirley Sicilian**, Partner, KPMG LLP

**12:00 P.M. – 1:30 P.M.**

### **EVENT #37**

#### **Federal Awards Luncheon & Keynote Speaker**

This luncheon showcases the presentation of the prestigious *V. Judson Klein Award* to Carl Joseph, Partner, Ernst & Young LLP; and the distinguished *Joanne M. Garvey Award* to Robin Klomparens, Partner, Wagner Kirkman Blaine Klomparens & Youmans LLP. The luncheon program will feature a keynote address by Michael J. Desmond, Chief Counsel of the Internal Revenue Service and Assistant General Counsel in the Department of the Treasury.

Purchase tickets in advance on your Conference registration form. Onsite ticket sales are limited.



**1:45 P.M. – 3:15 P.M.****COURSE #14** 1.50 Hours MCLE, Legal Specialization in Taxation Law**Transfer Tax Controversies in Estate and Gift Tax Cases - E&G**

The Tax Court, government counsel, a private practitioner, and an appraiser will discuss their views and perspectives on valuation and other disputed transfer tax issues. The panel will cover recent litigation topics in Appeals and Tax Court, such as defined value formulas and what everyone should learn from the most recent valuation case decisions. Due to the number of recent cases involving family entities in the estate and gift tax realm, the panel will also focus on those updates, as well as provide their thoughts in light of the new decisions.

**Speakers:**

- **David Eckstein**, Managing Director, Deloitte Transactions and Business Analytics
- **Hon. Mary Ann Cohen**, Judge, U.S. Tax Court (Invited)
- **John Prokey**, Partner, Ramsbacher Prokey Leonard LLP

**COURSE #15** 1.50 Hours MCLE, Legal Specialization in Taxation Law**The Quest for QSBS - TP&L**

Qualified Small Business Stock (QSBS) law provides big benefits for owners of businesses of all shapes and sizes. Under section 1202, multiple shareholders can receive a 100% exclusion from gain on sale and a tax-free rollover of gains. This panel will discuss planning opportunities (including estate planning which could allow for the use of the exclusion multiple times over), potential pitfalls, and unanswered questions in search of QSBS benefits.

**Speakers:**

- **Andrea Kushner**, Director, Bernstein Private Wealth Management
- **Allen B. Walburn**, Partner, Higgs Fletcher & Mack LLP

**COURSE #16** 1.50 Hours MCLE, Legal Specialization in Taxation Law**The OTA: Here Come the Judges! - SALT**

It's time for our annual check-in with the Office of Tax Appeals (OTA)! It's been an eventful year, with the publication of over 200 decisions, many of which have been designated precedential. This distinguished panel, comprised of the OTA and private practitioners, will provide updates on OTA's evolving regulations, new legislation that will impact the agency, and recent decisions of interest. The panel will provide perspectives on their experiences working with the agency and will offer a look into what is on the horizon for OTA in the coming year.

**Speakers:**

- **Myriam Bouaziz**, Deputy Director of Legislation, Office of Tax Appeals
- **Linda Cheng**, Los Angeles Presiding Administrative Law Judge, Office of Tax Appeals
- **Sara Hosey**, Administrative Law Judge, Office of Tax Appeals
- **Shail Shah**, Partner, Reed Smith LLP

**3:45 P.M. – 5:00 P.M.****COURSE #17** 1.25 Hours MCLE, Legal Specialization in Taxation Law**Alimony, Prenuptial Agreements and Trusts Under the 2017 Tax Act and What Every Practitioner Should Know About the Tax Impacts - E&G**

While estate planners do not handle divorces, clients often turn to them for support and understanding the tax implications can be helpful to every estate planner. Whether it is dependency exemptions, transfers of securities, the family home or retirement plans, spousal support or tax attributes such as loss carryforwards, there are essential tax tips that can assist every practitioner. And, the income tax impact of divorce, in 2019 and beyond, will have far-reaching effects as a result of the elimination of alimony as an income/deduction item and the post-divorce continued grantor trust status of certain spousal trusts. The speaker will provide advisors with a nuts and bolts check list that will allow any planner to at least understand the key issues now and in the future.

**Speaker:**

- **George Karibjanian**, Member, Franklin Karibjanian & Law PLLC



**COURSE #18** 1.25 Hours MCLE, Legal Specialization in Taxation Law**What's So Territorial about the TCJA? - TP&L**

While the Tax Cut and Jobs Act (TCJA) allows corporations a deduction for certain dividends received from foreign subsidiaries, it expands taxation of income earned by CFCs. Further, the new FDII regime, includes a preferential tax rate for domestic corporations selling, licensing or leasing property to foreign markets. These changes directly affect domestic corporations and closely held companies with operations abroad, as well as foreign investors coming to the United States.

**Speakers:**

- **Justin G. Crouse**, Associate, McDermott Will & Emery LLP
- **Paul DiSangro**, Partner, Mayer Brown
- **Steven Hadjilogiou**, Partner, McDermott Will & Emery LLP

**COURSE #19** 1.25 Hours MCLE, Legal Specialization in Taxation Law**Creditopia: An Update on California's Tax Credits and Incentives - SALT**

Both government and businesses continue to see economic development as a means to incentivize new investment in California, which has led to California having a robust economic development framework of credits and incentives. This panel will explore some of the dynamic credits and incentives that are available to businesses and individuals in California who are investing in new employees, equipment and locations, or expanding at a current location. The panel will discuss the mechanics of claiming California credits and incentives, along with documentation and audit considerations. From income tax credits to sales tax exclusions, there are a broad range of credits and incentives available.

**Speakers:**

- **Tom Bertino**, Senior Manager, KPMG LLP
- **Scott Dosick**, Assistant Deputy Director, California Governor's Office of Business & Economic Development
- **Drew Hemmings**, Partner, Baker McKenzie
- **Amanda Jacobs**, Tax Counsel III, California Department of Tax and Fee Administration
- **Jason Riley**, Tax Counsel IV, Franchise Tax Board

**5:30 P.M. – 6:30 P.M.****EVENT #40****A Toast to Women in Tax****The Leadership Path: How Does Gender Shape a Woman's Path to Leadership?**

Both men and women must acquire the requisite skills and support to attain a prominent role in the tax profession. However, women seeking influential legal positions may need to overcome conscious and unconscious bias, while attempting to master the characteristics of a successful leader and develop a network to guide them along their way. The speakers will discuss their experiences in developing the legal knowledge, skills and sponsorship required to position themselves as leaders in the tax profession and how those experiences were, or were not, unique as a result of their gender. All conference attendees are welcome to attend the Toast!

**Moderator:**

- **Betty Williams**, Managing Shareholder, Law Offices of Williams & Associates P.C.

**Speakers:**

- **Hon. Mary Ann Cohen**, Judge, United States Tax Court
- **Kristen Kane**, Chief Counsel, Office of Tax Appeals

**GT** GreenbergTraurig **Morgan Lewis**

**6:30 P.M. – 8:30 P.M.****EVENT #41****Dinner and Entertainment**

Join us after hours for dinner with good company, food, and laughs! Listen to Comedian, Al Lubel, while enjoying your meal with other Tax Professionals and Government Officials. You don't want to miss out on this great event!

Onsite ticket sales are limited. We encourage you to purchase your dinner tickets ahead of time.

**8:30 P.M. – 10:30 P.M.****EVENT #44****Casino Night**

Come to our late-night event with entertaining activities and excitement!

Your RSVP is required on your conference registration form. Thank you to our casino sponsors, Eversheds Sutherland and Wagner Kirkman Blaine Klomprens & Youmans LLP!

EVERSHEDS  
SUTHERLAND

WAGNER KIRKMAN BLAINE  
KLOMPRENS & YOUNG LLP  
ATTORNEYS AT LAW

# FRIDAY, NOVEMBER 8, 2019

**7:30 A.M. – 5:00 P.M.**

Registration

**7:30 A.M. – 8:30 A.M.**

## EVENT #45

Continental Breakfast

**8:30 A.M. – 9:45 A.M.**

**COURSE #20** 1.25 Hours MCLE, Legal Specialization in Taxation Law

### Everything You Need to Know About Judicial Construction but were Afraid to Ask - E&G

The presentation will walk the audience through the hidden minefield when dealing with the rules of construction. What do we do when there is an ambiguous document or maybe it is simply void? Learn when extrinsic evidence can be introduced and used. But, most importantly, learn the to-do's and not-to-do's and how to avoid unexpected tax issues.

#### Speaker:

- **Tara Morris**, Trust Fiduciary Executive, National Office of Chief Fiduciary for Bank of America Private Bank

**COURSE #21** 1.25 Hours MCLE, Legal Specialization in Taxation Law

### From ITIN's to Expatriation - TP&L

This panel will look at some of the issues non-U.S. citizens face with respect to U.S. taxes. It will examine the basics of employing immigrants, filing issues for undocumented clients, different types of visas and their impact on ability to work and the resulting tax issues, as well as advising U.S. citizens who are considering either expatriation or renouncing U.S. citizenship.

#### Speakers:

- **Pedro Corona de la Fuente**, Partner, Procopio, Cory, Hargreaves & Savitch LLP
- **Carlos Santos**, Partner, Hutchinson and Bloodgood LLP
- **Tianlin (Laura) Shi**, Office of Chief Counsel, Internal Revenue Service, Attorney, International, Branch 1

**COURSE #22** 1.25 Hours MCLE, Legal Specialization in Taxation Law

### Playing Catch Up: The 2019 Legislative Update - SALT

There has been a flurry as California works on legislation to implement, improve, and respond to federal tax reform on top of an already robust legislative agenda. Legislative tax committee staff and other tax policy professionals will review this year's legislation, including partnership audit rules, qualified business income under section 199A and more. Panelists will address pending and anticipated California legislative proposals and other states' legislative policy differences.

#### Speakers:

- **Colin Grinnell**, Staff Director, Senate Committee on Governance and Finance
- **Shane Hofeling**, Assistant Chief Counsel, Franchise Tax Board
- **Michele Linton**, Chief, Legislative Bureau, California Department of Tax and Fee Administration
- **Annette Nellen**, Director, MST Program, San Jose State University

**9:55 A.M. – 11:10 A.M.**

**COURSE #23** 1.25 Hours MCLE, Legal Specialization in Taxation Law

### It's a Two-Way Street: How Estate Planning Practitioners Can Work Better with and Learn from the Government - E&G

The panel will discuss the current IRS structure for addressing estate and gift tax matters, the scope and nature of IRS exams, recent developments at the IRS and the impact of recent legislation and case law on both sides of the aisle; with a focus on developments in the estate and gift arena.

#### Speakers:

- **James Hogan**, Managing Director, Anderson Tax
- **Robin Klomparens**, Partner, Wagner Kirkman Blaine Klomparens & Youmans LLP
- **Lisa M. Piehl**, Internal Revenue Service, Small Business/Self Employed, Program Manager, Estate and Gift Tax Policy

**COURSE #24** 1.25 Hours MCLE, Legal Specialization in Taxation Law

### Tax Court Litigation Bootcamp - TP&L

This panel will discuss effective written advocacy in the Tax Court, encompassing motions, pretrial memoranda, and post-trial briefs.

#### Speakers:

- **Hon. Mary Ann Cohen**, Judge, U.S. Tax Court
- **Hon. Daniel A. Guy, Jr.**, Judge, U.S. Tax Court
- **Carolyn Lee**, Attorney, Morgan, Lewis & Bockius LLP
- **Hon. L. Paige Marvel**, Judge, U.S. Tax Court
- **Kathryn Meyer**, Office of Chief Counsel, Internal Revenue Service

**COURSE #25** 1.25 Hours MCLE, Legal Specialization in Taxation Law**Preventive Medicine: Better than an Apple a Day, Maximizing the Use of Pre-Controversy Tools - SALT**

End the controversy before the controversy becomes controversy. This panel consisting of government speakers and practitioners will cover the range of options that taxpayers can take advantage of to nip a future controversy in the bud. The panelists will discuss how to maximize the benefit from advanced rulings, closing agreements, voluntary disclosure agreements, and other pre-controversy tools when dealing with the Franchise Tax Board, the California Department of Tax and Fee Administration and the Board of Equalization.

**Speakers:**

- **Leslie Ang**, Tax Counsel III, California Department of Tax and Fee Administration
- **Eric Coffill**, Senior Counsel, Eversheds Sutherland LLP
- **Sarah Garrett**, Tax Counsel, California State Board of Equalization
- **Benjamin Muilenburg**, Partner, PricewaterhouseCoopers LLP
- **Raymond Rouse**, Assistant Chief Counsel, Franchise Tax Board

**11:20 A.M. – 12:50 P.M.****EVENT #46****State Award Luncheon & Keynote Speaker**

Join us to honor the 2019 Benjamin F. Miller Award recipient Annette Nellen, Director, MST Program, San Jose State University.

**Purchase tickets in advance on the Conference registration form. Onsite ticket sales are limited.**



ReedSmith

**1:00 P.M. – 2:00 P.M.****COURSE #26** 1.00 Hour MCLE, Legal Specialization in Taxation Law**Thus Remediating Distortion – Fair Representation Achieved - SALT**

This panel will present a comprehensive overview of California Revenue and Taxation Code section 25137. The matters discussed will include the background of the statute, its focus and how it is implemented by the Franchise Tax Board. Included will be a consideration of what does, and does not, constitute distortion. The discussion will address appearing before the FTB's Section 25137 Committee as well as the three-member Franchise Tax Board.

**Speakers:**

- **Lauren Knapp**, Senior Manager, Deloitte Tax LLP
- **Ligia Machado**, Partner, PricewaterhouseCoopers LLP
- **Kathy Shin**, Tax Counsel IV, Franchise Tax Board
- **Jenica C. Wilkins**, Senior Manager Indirect Tax - State and Local Tax, Ernst & Young LLP

**COURSE #27** 1.00 Hour MCLE, Legal Specialization in Taxation Law**Qualified Opportunity Zones and Tax Credits: What We Know Today - TP&L**

This program will 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:**

- **Kelley Miller**, Partner, Reed Smith LLP
- **Julie A. Treppa**, Partner, Farella Braun + Martel

**COURSE #28** 1.00 Hour MCLE, Legal Specialization in Taxation Law**That's Just Sales and Use Tax Creeping Up on You: When Unexpected Tax Arises For Responsible Persons and Successors - SALT**

Business owners and officers can find themselves lost in a labyrinth of uncertainty in the sales and use tax world, with the potential for sales and use tax liability lurking around every corner, even for sales that they didn't make. The panel will address responsible person liability and successor liability. The panel will review the factors that CDTFA evaluates when making a tax assessment for responsible person and successor liability and provide insight into strategies for best preparing a business and its officers for these unexpected circumstances.

**Speakers:**

- **Scott Claremon**, Tax Counsel IV, California Department of Tax and Fee Administration
- **Chris Craft**, Partner, KPMG LLP
- **Fred Marcus**, Principal, Horwood Marcus & Berk Chartered



**2:10 P.M. – 3:10 P.M.****COURSE #29** 1.00 Hour MCLE, Legal Specialization in Taxation Law**Cannabis Is a Business Before It Is a Party - TP&L**

Cannabis business owners should prioritize getting the tax implications right before indulging in their product (if that is their inclination). Learn how to practice ethically and within the law when advising cannabis clients along a spectrum of legal issues. This program begins with entity formation considerations and record-keeping, progressing to tax compliance and audits. Don't miss the stories about handling cash payments with the IRS and FTB.

**Speakers:**

- **Annette Kunze**, Bureau Director, Franchise Tax Board
- **Luke Ortner**, Office of Chief Counsel, Internal Revenue Service, Attorney, Small Business/Self Employed
- **Jeffrey Titus**, Law Office of Jeffrey A. Titus

**COURSE #30** 1.00 Hour MCLE, Legal Specialization in Taxation Law**What Do You Mean There Is a \$10,000 Penalty? - TP&L**

This panel will discuss reporting requirements and penalties relating to International Information returns including Forms 3520 (Foreign Trusts & Gifts), 3520-A (Foreign Grantor Trusts); 5471 (Foreign Corporation Ownership), 8621 (PFIC), 8865 (Foreign Partnerships), and 8938 (Special Foreign Financial Assets).

**Speakers:**

- **Sandra R. Brown**, Principal, Hochman Salkin Toscher & Perez P.C.
- **Jenny C. Lin**, Principal, Lin Tax Law
- **Daniel Price**, Office of Chief Counsel, Internal Revenue Service, Senior Attorney, Small Business/Self-Employed
- **Jared P. Werner**, Senior Tax Manager, LevitZacks

**COURSE #31** 1.00 Hour MCLE, Legal Specialization in Taxation Law**Certiorari Granted: Essential SALT Litigation in 2019 - SALT**

It's been an eventful year! In 2019, California joined in filing amicus curiae briefs in two significant cases before the U.S. Supreme Court in *Taggart v. Lorenzen* and *North California Dept. of Revenue v. Kaestner*. Arizona sought leave from the U.S. Supreme Court to file a complaint against California, and we are looking forward to our annual Hyatt update. The panelists will discuss the Franchise Tax Board (FTB) and California Department of Tax and Fee Administration (CDTFA) cases that should be on your radar, and provide their thoughts on how these cases will influence State tax policy in the future.

**Speakers:**

- **Jeffrey Friedman**, Partner, Eversheds Sutherland LLP
- **William Hilson, Jr.**, Deputy Chief Counsel, Franchise Tax Board
- **Nicole Johnson**, Partner, Morrison & Forrester LLP
- **Wendy Vierra**, Tax Counsel IV, California Department of Tax and Fee Administration

**3:30 P.M. – 5:00 P.M.****COURSE #32** 1.50 Hours MCLE, Legal Specialization in Taxation Law**What Every Estate Planner Needs to Know About International Tax and Reporting, and the Government's Enforcement and Initiatives - E&G**

As our economy becomes more and more global, practitioners are forced to at least be able to spot the critical issues when dealing with foreign assets. It is no longer a matter if the government will find an offshore asset; it is when. This diverse panel will discuss international compliance issues that will allow proper reporting, how to handle the client who has failed to report and what the options are.

**Speakers:**

- **Caroline Ciraolo**, Partner, Kostelanetz & Fink, LLP
- **Wayne Johnson**, Wayne R. Johnson and Associates, PLC
- **Kurt Kawafuchi**, Law Offices of Kurt Kawafuchi
- **Victor Song**, Victor Song Consulting

**COURSE #33** 1.50 Hours MCLE, Legal Specialization in  
*Taxation Law***Bitcoin, Bittrex and Beyond - What Practitioners  
Need to Know About Virtual Currency - TP&L**

Virtual Currency has become more popular for taxpayers and merchants as a means to transfer money locally (or internationally) almost instantly. The Internal Revenue Service treats virtual currency as property for tax purposes and no tax jurisdiction has recognized the non-tangible asset as currency. The Department of Justice's Tax Division and the IRS Criminal Investigation Division have enforcement programs for those who may be using cryptocurrency for money laundering or other illegal purposes. Learn what all practitioners need to know regarding the tax treatment of cryptocurrency transactions, and current enforcement efforts to thwart criminal activity.

**Speakers:**

- **Nathan Hochman**, Partner, Browne George Ross LLP
- **Jarod Koopman**, Director of Cyber Crime, Internal Revenue Service, Criminal Investigation
- **Betty J. Williams**, Managing Shareholder, Law Office of Williams & Associates, P.C.

**COURSE #34** 1.50 Hours MCLE, Legal Specialization in  
*Taxation Law***Epic Tales from the Chief Counsel Roundtable - SALT**

The Chief Counsels of the Franchise Tax Board, the California Department of Tax and Fee Administration, the Board of Equalization, and the Office of Tax Appeals will share administrative and policy updates from their respective agencies. Join this much anticipated session to hear about the past year and what is on the horizon from the Chiefs themselves.

**Speakers:**

- **Jozel Brunett**, Chief Counsel, Franchise Tax Board
- **Kristen Kane**, Chief Counsel, Office of Tax Appeals
- **Charles Moll**, Partner, McDermott Will & Emery
- **Henry Nanjo**, Chief Counsel, California State Board of Equalization
- **Robert Tucker**, Acting Chief Counsel, California Department of Tax and Fee Administration

**5:00 P.M. – 7:00 P.M.****EVENT #49****Post-Conference Gathering**

Stick around to mingle and network with speakers and attendees at this informal gathering. Your RSVP is requested.

## Are state tax controversies managing you, or are you in charge? Multistate Tax Services

Our national network of state tax specialists have in-depth knowledge of each jurisdiction's processes and procedures, which can vary significantly by state. They also have experience in a variety of disciplines and industries and can work to explore complex issues and potential opportunities.

We invite you to sign up to receive State Tax Matters, our weekly at-a-glance newsletter showcasing current developments, articles on substantive issues and explanations of key state tax concepts. To subscribe visit [www.deloitte.com/us/statetaxmatters](http://www.deloitte.com/us/statetaxmatters).

Copyright © 2019 Deloitte Development LLC. All rights reserved.



EVERSHEDS  
SUTHERLAND

## Our Tax Capabilities: California

Eversheds Sutherland's California tax group handles intricate State and Local Tax matters and provides custom solutions to support our clients' business goals and operations.

Our lawyers routinely advise clients across all industries on a variety of matters, including income and franchise taxes, property taxes, sales and use taxes, and key related issues including apportionment, nexus, business and nonbusiness income, penalties, deductions and credits.



For more information about Eversheds Sutherland and our California tax group, please contact:

**Timothy Gustafson**  
*Partner*

T: +1 916 844 2826  
[timgustafson@eversheds-sutherland.com](mailto:timgustafson@eversheds-sutherland.com)

**Eric Coffill**  
*Senior Counsel*

T: +1 916 844 2821  
[ericcoffill@eversheds-sutherland.com](mailto:ericcoffill@eversheds-sutherland.com)



**Speakers are listed in alphabetical order by last name along with course numbers.**

Lita Abella, Senior Program Analyst, Lawyer Assistance Program, The State Bar of California (1)

Wendy Abkin, Partner, Morgan, Lewis & Bockius LLP (5)

Leslie Ang, Tax Counsel III, California Department of Tax and Fee Administration (25)

Curt Barnett, Senior Director of Tax, BJ's Restaurants, Inc. (3)

Adam Beckerink, Partner, Morgan, Lewis & Bockius LLP (13)

Tom Bertino, Senior Manager, KPMG LLP (19)

Myriam Bouaziz, Deputy Director of Legislation, Office of Tax Appeals (16)

Greg Broege, Partner, Ajalat, Polley, Ayoob & Matarese (8)

Sandra R. Brown, Principal, Hochman Salkin Toscher & Perez P.C. (30)

Jozel Brunett, Chief Counsel, Franchise Tax Board (34)

Laura L. Buckley, Partner, Higgs Fletcher & Mack LLP (9)

Chris Campbell, Principal, Deloitte Tax LLP (5)

Linda Cheng, Los Angeles Presiding Administrative Law Judge, Office of Tax Appeals (16)

Caroline Ciraolo, Partner, Kostelanetz & Fink LLP (32)

Scott Claremon, Tax Counsel IV, California Department of Tax and Fee Administration (28)

Eric Coffill, Senior Counsel, Eversheds Sutherland LLP (25)

Hon. Mary Ann Cohen, Judge, United States Tax Court (12, 14, 24, 40)

Pedro Corona de la Fuente, Partner, Procopio, Cory, Hargreaves & Savitch LLP (21)

Chris Craft, Partner, KPMG LLP (28)

Justin G. Crouse, **Associate** McDermott Will & Emery LLP (18)

Valerie Dickerson, Partner, Deloitte Tax LLP (2)

Paul DiSangro, Partner, Mayer Brown (4, 18)

Scott Dosick, Assistant Deputy Director, California Governor's Office of Business & Economic Development (19)

David Eckstein, Managing Director, Deloitte Transactions and Business Analytics (14)

Randy Ferris, Executive Director, Ernst & Young LLP (13)

Jeffrey Friedman, Partner, Eversheds Sutherland, LLP (31)

Sarah Garrett, Tax Counsel, California State Board of Equalization (25)

Trista Gonzalez, Chief, Tax Policy Division, California Department of Tax and Fee Administration (10)

William Gorrod, Of Counsel, Morrison & Foerster LLP (10)

Colin Grinnell, Staff Director, Senate Committee on Governance and Finance (22)

Josh Grossman, Tax Principal and California Subject Matter Lead, Grant Thornton LLP (2)

Tim Gustafson, Partner, Eversheds Sutherland LLP (7)

Hon. Daniel A. Guy, Jr., Judge, United States Tax Court (12, 24)

Steven Hadjiligiou, Partner, McDermott Will & Emery LLP (18)

Bradley Heller, Tax Counsel IV, California Department of Tax and Fee Administration (13)

Drew Hemmings, Partner, Baker McKenzie (19)

William Hilson, Jr., Deputy Chief Counsel, Franchise Tax Board (31)

Nathan Hochman, Partner, Browne George Ross LLP (33)

Shane Hofeling, Assistant Chief Counsel, Franchise Tax Board (22)

James Hogan, Managing Director, Anderson Tax (23)

Mark Hoose, Vice President Tax & Trade, Intuitive (3)

Sara Hosey, Administrative Law Judge, Office of Tax Appeals (16)

Amanda Jacobs, Tax Counsel III, California Department of Tax and Fee Administration (19)

Nicole Johnson, Associate, Morrison & Foerster, LLP (31)

Wayne Johnson, Wayne R. Johnson and Associates, PLC (32)

Kristen Kane, Chief Counsel, Office of Tax Appeals (34, 40)

George Karibjanian, Member, Franklin Karibjanian & Law PLLC (17)

Steven Katz, Partner, Sideman & Bancroft (4)

Kurt Kawafuchi, Law Offices of Kurt Kawafuchi (32)

Robin Klomparens, Partner, Wagner Kirkman Blaine Klomparens & Youmans LLP (23)

Lauren Knapp, Senior Manager, Deloitte Tax LLP (26)

Jarod Koopman, Director of Cyber Crime, Internal Revenue Service, Criminal Investigation (33)

Wendy Kribell, Office of Chief Counsel, Internal Revenue Service, Assistant to the Branch Chief, Passthroughs & Special Industries, Branch 1 (9)

Annette Kunze, Bureau Director, Franchise Tax Board (29)

Andrea Kushner, Director, Bernstein Private Wealth Management (11, 15)

Carolyn Lee, Attorney, Morgan, Lewis & Bockius LLP (24)

Jenny C. Lin, Lin Tax Law (30)

Michele Linton, Chief, Legislative Bureau, California Department of Tax and Fee Administration (22)

Ligia Machado, Partner, PricewaterhouseCoopers LLP (26)

Fred Marcus, Principal, Horwood Marcus & Berk Chartered (28)

Hon. L. Paige Marvel, Judge, United States Tax Court (4, 12, 24)

Kevan McLaughlin, Managing Partner, McLaughlin Legal (6)

Kathryn Meyer, Office of Chief Counsel, Internal Revenue Service, Small Business/Self Employed, Area Counsel, Area 7 (24)

Kelley Miller, Partner, Reed Smith LLP (27)

Matthew Mock, Partner, Morgan, Lewis & Bockius LLP (7)

Charles Moll, Partner, McDermott Will & Emery (34)

Richard Moon, Tax Counsel IV, California State Board of Equalization (8)

Julie Moore, Program Specialist III, Franchise Tax Board (10)

Tara Morris, Trust Fiduciary Executive, National Office of Chief Fiduciary for Bank of America Private Bank (20)

Benjamin Muilenburg, Partner, PricewaterhouseCoopers LLP (25)

Brian Myers, National SALT Income Tax Practice Leader, Crowe LLP (2)

Henry Nanjo, Chief Counsel, Office of Tax Appeals (34)

Annette Nellen, Director, MST Program, San Jose State University (22)

Luke Ortner, Attorney, SB/SE, Office of Chief Counsel (29)

Layton L. Pace, Attorney at Law (9)

Chris Parker, Senior Manager, Moss Adams LLP (5)

Lisa M. Piehl, Internal Revenue Service, Small Business/Self-Employed, Program Manager, Estate and Gift Tax Policy (23)

Alisa Pinarbasi, Tax Counsel, Franchise Tax Board (13)

Adria Price, Price & Associates, LLC (1)

Daniel Price, Office of Chief Counsel, Internal Revenue Service, Senior Attorney, Small Business/Self-Employed (30)

John Prokey, Partner, Ramsbacher Prokey Leonard LLP (14)

Jason Riley, Tax Counsel IV, Franchise Tax Board (19)

Raymond Rouse, Assistant Chief Counsel, Franchise Tax Board (25)

M. David Ruff, California State Assembly (22)

Robert Rubin, Partner, Boutin Jones, Inc. (2)

John Rucker, Tax Director, Lions Gate Entertainment Corp. (3)

Carlos Santos, Partner, Hutchinson and Bloodgood LLP (21)

Shail Shah, Partner, Reed Smith LLP (16)

Mike Shaikh, Partner, Baker McKenzie (3, 7)

Saba Shatara, Manager, Deloitte Tax LLP (6)

Tianlin (Laura) Shi, Office of Chief Counsel, Internal Revenue Service, Attorney, International, Branch 1 (21)

Kathy Shin, Tax Counsel IV, Franchise Tax Board (26)

Shirley Sicilian, Partner, KPMG LLP (13)

Amanda Smith, Tax Counsel, Franchise Tax Board (7)

Traci Snow, Senior Tax Director, Business Transformation, ResMed (3)

Victor Song, Victor Song Consulting (32)

Jeffrey Titus, Law Office of Jeffrey A. Titus (29)

Joanna Trebat, Office of Chief Counsel, Internal Revenue Service, General Attorney, Income Tax & Accounting, Branch 1 (6)

Julie A. Treppa, Partner, Farella Braun + Martel (27)

Brian P. Tsu, Partner, Higgs Fletcher & Mack LLP (4)

Robert Tucker, Acting Chief Counsel, California Department of Tax and Fee Administration (34)

Troy Van Dongen, Partner, McDermott Will & Emery (8)

Wendy Vierra, Tax Counsel IV, California Department of Tax and Fee Administration (31)

Allen B. Walburn, Partner, Higgs Fletcher & Mack LLP (15)

Shirley Wei, Senior Manager, Deloitte Tax LLP (10)

Jared P. Werner, Senior Tax Manager, LevitzZacks (4, 30)

Jenica C. Wilkins, Senior Manager Indirect Tax - State and Local Tax, Ernst & Young LLP (26)

Betty Williams, Managing Shareholder, Law Offices of Williams & Associates P.C. (33, 40)

Sonia Woodruff, Tax Counsel IV, Franchise Tax Board (5)



## Conference Information

Conference materials will be available online prior to the Conference and provided on a USB at the Conference. Wi-Fi will not be available inside the conference rooms.

PRINTED MATERIALS WILL NOT BE PROVIDED. Should you prefer to reference printed materials during the conference, please feel free to access the online information and print out the materials prior to the conference.

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

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

## Cancellations/Refund Policy

Cancellations and requests for refunds must be received in writing no later than Wednesday, October 30, 2019 and are subject to a \$50 service fee. Refunds will not be available after October 30, 2019.

## Special Assistance

For special assistance, please call (916) 516-1754.

## Photo and Video 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.

## MCLE

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

## Hotel

All programs and events will be held at the Hyatt Regency Mission Bay, 1441 Quivira Rd, San Diego, CA 92109. The Tax Section of CLA has blocked a limited number of rooms at a special conference rate of \$199/night (single occupancy). The deadline to reserve a hotel room is Tuesday, October 8, 2019.

To reserve your room online, visit the Taxation Section page: [calawyers.org/taxation](http://calawyers.org/taxation).

Or reserve your room by phone at: (619) 224-1234 and mention the group code "G-CLAT."



## 2019 ANNUAL MEETING California Tax Bar and California Tax Policy Conference Early Bird Registration Deadline: Wednesday, October 30, 2019

### REGISTRATION INFORMATION

**ONLINE:** calawyers.org/taxation  
**BY MAIL:** Program Registrations  
400 Capitol Mall, Suite 650,  
Sacramento CA 95814

### REGISTER

First and Last Name: \_\_\_\_\_

CA State Bar #: \_\_\_\_\_

Organization: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

E-mail (required): \_\_\_\_\_

☐ Check here if you do not want your contact information disclosed to attendees, sponsors, or exhibitors.

Emergency Contact Name: \_\_\_\_\_

Emergency Contact Phone Number: \_\_\_\_\_

### REGISTRATION FEES

**Check one.** Registration fee includes electronic course materials, continental breakfasts, and opening night reception. **Pre-registration deadline is October 30, 2019.**

FULL CONFERENCE	Through Oct 30	After Oct 30 & Onsite
<input type="checkbox"/> Tax Section/CalCPA Member	\$795	\$895
<input type="checkbox"/> Non-Tax Section Member	\$890	\$950
<input type="checkbox"/> Tax Section Young Lawyer Member (up to 10 years in practice)/CYLA	\$445	\$530
<input type="checkbox"/> Non-Tax Section Young Lawyer Member (up to 10 years in practice)/CYLA	\$560	\$645
<input type="checkbox"/> Tax Section Government Lawyer/Non-Lawyer/Law School Faculty	\$150	\$235
<input type="checkbox"/> Non-Section Government Lawyer/Non-Lawyer	\$265	\$350
<input type="checkbox"/> Law School Student	FREE	FREE

#### ONE DAY REGISTRATION PASS

<input type="checkbox"/> Thursday, 11/7 Tax Section Member	\$490	\$585
<input type="checkbox"/> Thursday, 11/7 Non-Section Member	\$545	\$650
<input type="checkbox"/> Friday, 11/8 Tax Section Member	\$490	\$585
<input type="checkbox"/> Friday, 11/8 Non-Section Member	\$545	\$650

### REGISTRATION PAYMENT

Registration fees may be paid by check, VISA or MasterCard (no other credit cards will be accepted). Make checks payable to California Lawyers Association. We cannot accept cash onsite. Telephone registrations **will not** be accepted.

### TICKETED EVENT FEES

**Check all that apply.** Advance purchase of optional events is recommended. Tickets will be sold onsite only if there is space available.

	# of Tickets	Cost	Total
<input type="checkbox"/> (35) Wednesday Evening Reception	_____	FREE	\$0
<input type="checkbox"/> (36) Thursday Continental Breakfast	_____	FREE	\$0
<input type="checkbox"/> (37) Thursday Luncheon	_____	\$49	\$_____
<input type="checkbox"/> (38) <i>Chicken</i>			
<input type="checkbox"/> (39) <i>Vegan</i>			
<input type="checkbox"/> (40) A Toast to Women in Tax	_____	FREE	\$0
<input type="checkbox"/> (41) Thursday Dinner and Entertainment	_____	\$95	\$_____
<input type="checkbox"/> (42) <i>Salmon</i>			
<input type="checkbox"/> (43) <i>Vegan</i>			
<input type="checkbox"/> (44) Thursday Casino Night Event	_____	FREE	\$0
<input type="checkbox"/> (45) Friday Continental Breakfast	_____	FREE	\$0
<input type="checkbox"/> (46) Friday Luncheon	_____	\$49	\$_____
<input type="checkbox"/> (47) <i>Chicken</i>			
<input type="checkbox"/> (48) <i>Vegan</i>			
<input type="checkbox"/> (49) Closing Conference Gathering	_____	FREE	\$0

**TOTAL REGISTRATIOON FEE AND TICKETS:** \$\_\_\_\_\_

### STANDING COMMITTEE MEETINGS RSVP

**Check one.** Committees will meet on Wednesday, November 6 from 5:45 p.m. - 6:30 p.m. The Standing Committee Meetings are complimentary to conference attendees.

- ☐ (50) Corp. & Pass-Through Entities  
☐ (51) Estate & Gift Tax  
☐ (52) Income & Other Tax  
☐ (53) International Tax  
☐ (54) State & Local Tax  
☐ (55) Tax Exempt Org.  
☐ (56) Tax Policy, Practice & Legislation  
☐ (57) Tax Procedure & Litigation  
☐ (58) Women in Tax  
☐ (59) Young Tax Lawyers

Account #: \_\_\_\_\_

Exp. Date: \_\_\_\_\_

Cardholder's Name: \_\_\_\_\_

Cardholder's Signature: \_\_\_\_\_

Wednesday, November 6, 2019		
1:15 p.m. - 2:15 p.m. (1.00 Hour Competence Issues)		
<input type="checkbox"/>	1	Overcoming the Stigma: How to Identify, Help and Support Attorneys Struggling with Substance Abuse and Mental Health Issues
2:30 p.m. - 3:30 p.m. (1.00 Hour MCLE)		
<input type="checkbox"/>	2	Conformity: Speed Bumps Post Tax Reform
3:45 p.m. - 4:30 p.m. (0.75 Hour MCLE)		
<input type="checkbox"/>	3	Tax Directors Panel
4:45 p.m. - 5:45 p.m. (1.00 Hour Recognition and Elimination of Bias in the Legal Profession and Society)		
<input type="checkbox"/>	4	Men: An Essential Part of the Diversity Solution

Thursday, November 7, 2019		
8:30 a.m. - 9:30 a.m. (1.00 Hour MCLE)		
<input type="checkbox"/>	5	SCOTUS Has Spoken on State Fiduciary Income Tax: What Are Its Implications and Where Do We Go From Here?
<input type="checkbox"/>	6	Tax and Disaster Resiliency
<input type="checkbox"/>	7	Simplifying Market-Based Sourcing
9:40 a.m. - 10:40 a.m. (1.00 Hour MCLE)		
<input type="checkbox"/>	8	Intangible Rhapsody: Current Developments in Property Tax
<input type="checkbox"/>	9	Confronting Wild Things: Lifting the Lid on Section 199A
<input type="checkbox"/>	10	Best Audit Practices: The Taxman Cometh So Make Your Audit Hummeth
10:50 a.m. - 11:50 a.m. (1.00 Hour MCLE)		
<input type="checkbox"/>	11	Estate Planning and Community Property
<input type="checkbox"/>	12	Back by Popular Demand: Tax Court Roundtable
<input type="checkbox"/>	13	A Ways from Wayfair: Economic Nexus in 2019
1:45 p.m. - 3:15 p.m. (1.50 Hours MCLE)		
<input type="checkbox"/>	14	Transfer Tax Controversies in Estate and Gift Tax Cases
<input type="checkbox"/>	15	The Quest for QSBS
<input type="checkbox"/>	16	The OTA: Here Come the Judges!
3:45 p.m. - 5:00 p.m. (1.25 Hours MCLE)		
<input type="checkbox"/>	17	Alimony, Prenuptial Agreements and Trusts under the 2017 Tax Act and What Every Practitioner Should Know about the Tax Impacts
<input type="checkbox"/>	18	What's So Territorial about the TCJA?
<input type="checkbox"/>	19	Creditopia: An Update on California's Tax Credits and Incentives

Friday, November 8, 2019		
8:30 a.m. - 9:45 a.m. (1.25 Hours MCLE)		
<input type="checkbox"/>	20	Everything You Need to Know About Judicial Construction but Were Afraid to Ask
<input type="checkbox"/>	21	From ITIN's to Expatriation
<input type="checkbox"/>	22	Playing Catch Up: The 2019 Legislative Update
9:55 a.m. - 11:10 a.m. (1.25 Hours MCLE)		
<input type="checkbox"/>	23	It's a Two-Way Street: How Estate Planning Practitioners Can Work Better with and Learn from the Government
<input type="checkbox"/>	24	Tax Court Litigation Bootcamp
<input type="checkbox"/>	25	Preventive Medicine: Better Than an Apple a Day, Maximizing the Use of Pre-Controversy Tools
1:00 p.m. - 2:00 p.m. (1.00 Hour MCLE)		
<input type="checkbox"/>	26	Thus Remediating Distortion - Fair Representation Achieved
<input type="checkbox"/>	27	Qualified Opportunity Zones and Tax Credits: What We Know Today
<input type="checkbox"/>	28	That's Just Sales and Use Tax Creeping Up on You: When Unexpected Tax Arises For Responsible Persons and Successors
2:10 p.m. - 3:10 p.m. (1.00 Hour MCLE)		
<input type="checkbox"/>	29	Cannabis Is a Business Before It Is a Party
<input type="checkbox"/>	30	What Do You Mean There Is a \$10,000 Penalty?
<input type="checkbox"/>	31	Certiorari Granted: Essential SALT Litigation in 2019
3:30 p.m. - 5:00 p.m. (1.50 Hours MCLE)		
<input type="checkbox"/>	32	What Every Estate Planner Needs to Know About International Tax and Reporting, and the Government's Enforcement and Initiatives
<input type="checkbox"/>	33	Bitcoin, Bittrex and Beyond - What Practitioners Need to Know About Virtual Currency
<input type="checkbox"/>	34	Epic Tales from the Chief Counsel Roundtable

## TAXATION

CALIFORNIA  
LAWYERS  
ASSOCIATION

Taxation Section of the California Lawyers Association  
400 Capitol Mall  
Suite 650  
Sacramento, CA 95814

# 2019 ANNUAL MEETING

## California Tax Bar and California Tax Policy Conference

---

**Pre-Registration Deadline: October 30, 2019**