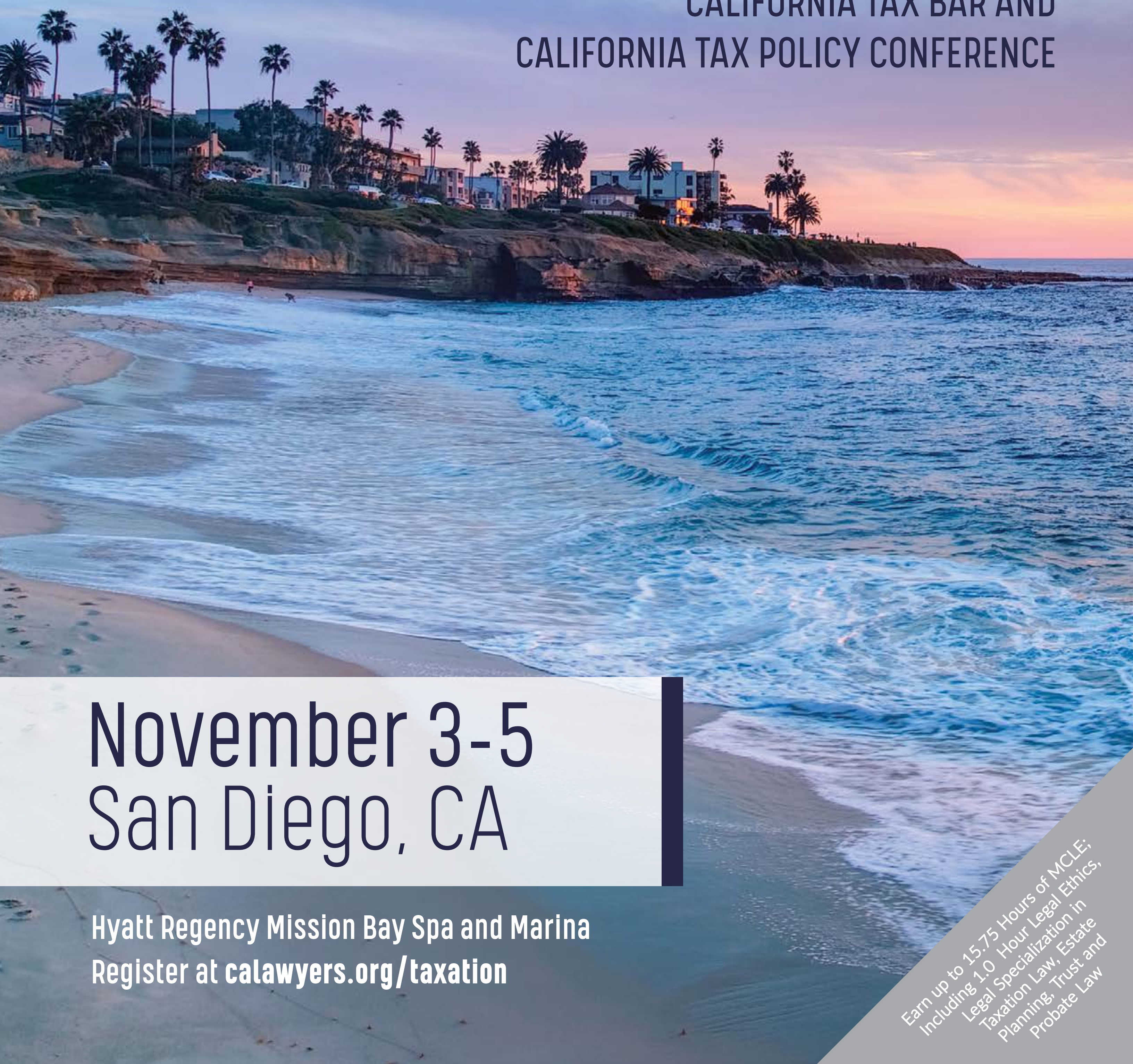
TAXATION

CALIFORNIA
LAWYERS
ASSOCIATION

2021

ANNUAL MEETING

CALIFORNIA TAX BAR AND CALIFORNIA TAX POLICY CONFERENCE



November 3-5
San Diego, CA

Hyatt Regency Mission Bay Spa and Marina

Register at **calawyers.org/taxation**

Earn up to 15.75 Hours of MCLE; Including 1.0 Hour Legal Ethics, Legal Specialization in Taxation Law, Estate Planning, Trust and Probate Law

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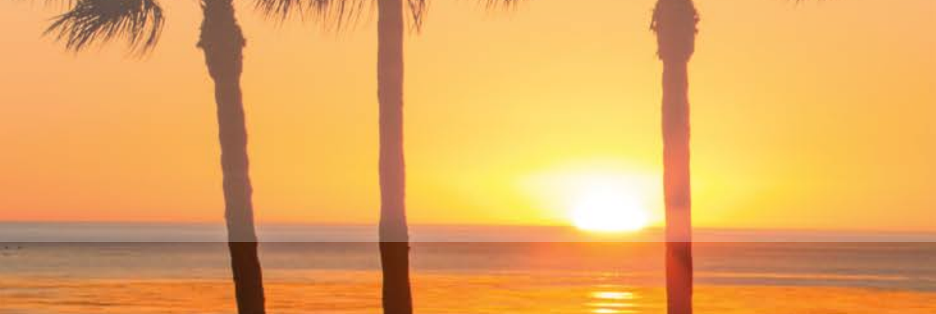

Message from the Chairs

Make plans to join us for California's foremost tax conference, the **2021 Annual Meeting of the California Tax Bar and California Tax Policy Conference**! We are pleased to welcome you back in person to satisfy your annual MCLE requirement in beautiful San Diego while networking with key tax officials, fellow tax practitioners, colleagues and friends. We also welcome our guests who will participate through our virtual option for attendees who cannot participate in person.

The Conference features two and a half energy-packed days with an agenda of 33 educational courses and numerous networking opportunities tailored to corporate tax executives, attorneys, CPAs, 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, California Franchise Tax Board, **Robert Tucker**, Chief Counsel, California State Board of Equalization, **Henry Nanjo**, Chief Counsel, California Board of Equalization, and **Kristen Kane**, Chief Counsel, Office of Tax Appeals (invited). We will also welcome numerous other speakers from California's distinguished tax agencies.

Annual Meeting featured speakers include Federal Keynote Speaker and Joanne M. Garvey Award recipient, **Charles P. Rettig,** Commissioner of Internal Revenue, **Honorable Mark V. Holmes,** United States Tax Court, **Honorable Patrick J. Urda**, United States Tax Court, **Special Trial Judge Diana L. Leyden**, United States Tax Court, **Ryan Korner**, Special Agent in Charge, Internal Revenue Service, Criminal Investigation, Los Angeles Field Office, **R. Damon Rowe**, Executive Director, Office of Fraud Enforcement, Internal Revenue Service, and **Elizabeth Hadden,** Deputy Division Counsel/Deputy Associate Chief Counsel (Criminal Tax), Office of Chief Counsel, Internal Revenue Service. Interact with IRS Chief Counsel Attorneys, including Associate Area Counsels, Area Counsels, and Deputy Area Counsels, who will be in attendance from various divisions, including Small Business Self-Employed, Large Business & International and Criminal Tax.

Expert panels also cover the latest developments in other key areas of State and Local Tax, as well as Estate and Gift Tax, Tax Procedure and Litigation, and include important updates regarding the taxation of corporate and other business entities, international tax, 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;
- Young Tax Lawyers Networking Reception – All are welcome;
- Dinner with entertainment by renowned comedian, **Tommy Ryman**; and
- Sponsored Vegas-style casino night.

We look forward to seeing you at the 2021 Annual Meeting of the California Tax Bar and California Tax Policy Conference!

MIKE SHAIKH
Chair, California Tax Policy Conference

ADRIA PRICE
Chair, Annual Meeting

This conference owes a debt of gratitude to Thomas Giordano-Lascari for his time, dedication, and expertise that ensured the Estate and Gift track is a success. We also give a special thank you to the following individuals for their contributions to planning and organizing this amazing event: Kathryn Meyer, Amy Spivey, Annette Nellen, Veronica Long, Lauren Knapp, Saba Shatara, and Robin Klomparens (Advisor).

TAXATION

CALIFORNIA LAWYERS ASSOCIATION

Schedule-at-a-Glance

TRACKS ■ E&G = Estate & Gift Tax ■ TP&L = Tax Procedure & Litigation ■ SALT = State and Local Tax

WEDNESDAY NOVEMBER 3, 2021

12:00 p.m. - 5:00 p.m.
Registration

1:00 p.m. - 1:05 p.m.
Opening Remarks

1:05 p.m. - 2:05 p.m.
Pandemic PTSD: Pushing Past the Zoom Fatigue To Take Care of Your Mental Health

2:15 p.m. - 3:15 p.m.
A Discussion on Proposition 19

3:30 p.m. - 4:30 pm.
Tax Directors Panel

4:45 p.m. - 5:45 p.m.
From Famous to Infamous: An Ethical Examination of the Rise and Fall of Some of our Country's More Notorious Attorneys

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

6:30 p.m. - 10:00 pm.
Opening Night Cocktail and YTL Reception

THURSDAY NOVEMBER 4, 2021

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:** *Why Rush Home? A Discussion of the Benefits of Continuing with Foreign Non-Grantor Trusts*
- **TP&L Track:** *Beyond Reasonable Cause: How to Successfully Argue Against the Assessment of Penalties Before the IRS*
- **SALT Track:** *California's R&D Credit*

9:40 a.m. - 10:40 a.m.
- **E&G Track:** *Interesting Issues and Ideas for the Sophisticated Estate Planner in 2021*
- **TP&L & SALT Track:** *The Past, Present, and Future of Federal and State Innocent Spouse Relief*
- **SALT Track:** *Litigation Update*

10:50 a.m. - 11:50 a.m.
- **E&G Track:** *706 Preparation: Everything You Wanted to Know About the 706 But Were Afraid to Ask*
- **TP&L Track:** *The Tax Behind a SPAC*
- **SALT Track:** *Office of Tax Appeals: Looking Back and Looking Ahead*

12:00 p.m. - 1:30 p.m.
Klein & Garvey Awards and Federal Lunch Keynote

1:45 p.m. - 3:15 p.m.
- **E&G Track:** *Tips and Traps (or Hot Topics) in Dealing with International Taxpayers and Reporting*
- **TP&L Track:** *Tax Court Roundtable*
- **SALT Track:** *Trends In Corporate Income Tax*

3:45 p.m. - 5:00 p.m.
- **E&G Track:** *Basis Planning and Anomalies with Partnerships, Grantor Trusts & Unitary Basis*
- **TP&L Track:** *What's New in Criminal Tax and Fraud Enforcement*
- **SALT Track:** *You've Got a Friend in Me: Audit and Legal Working Together*

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 and Networking Event

FRIDAY NOVEMBER 5, 2021

7:30 a.m. - 4:30 p.m.
Registration

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

8:30 a.m. - 9:45 a.m.
- **E&G Track:** *Scarier Than Lions and Tigers and Bears: The Income Taxation of Trusts, Oh My*
- **TP&L Track:** *Bankruptcy as an Alternative to Dealing With the Tax Collector, Including Tax Compliance Issues Unique to Bankruptcy*
- **SALT Track:** *Legislative Updates: Mr. Smith Goes to Sacramento*

9:55 a.m. - 11:10 a.m.
- **E&G Track:** *Estate and Gift Tax Updates and Hot Audit Topics*
- **TP&L & E&G Track:** *Virtual Currency Update Straight Up With an Estate Planning Twist*
- **SALT Track:** *Local Tax Highlights*

11:20 a.m. -12:50 p.m.
Miller Award and State Lunch Keynote

1:00 p.m. - 2:00 p.m.
- **SALT & TP&L Track:** *Accounting, Tax and Legal Considerations for the Cannabis Industry in California*
- **TP&L Track:** *International Tax Update*
- **SALT Track:** *Where's Everyone Going?: Residency Trends*

2:10 p.m. - 3:10 p.m.
- **E&G Track:** *Timing is Everything on QSBS and Other Tax Deferral Techniques*
- **TP&L Track:** *Artificial Intelligence in Tax*
- **SALT Track:** *State and International Digital Service Taxes*

3:30 p.m. - 5:00 p.m.
- **E&G Track:** *Valuation Issues in Estate and Gift Tax Cases*
- **TP&L Track:** *Income Tax Hot Topics*
- **SALT Track:** *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 3, 2021

12:00 P.M. - 5:00 P.M.

Registration, Bayview Foyer

1:00 P.M. - 1:05 P.M.

Opening Remarks

1:05 P.M. - 2:05 P.M.

COURSE #1 *1.00 Hour, Legal Specialization in Taxation Law*

Pandemic PTSD: Pushing Past the Zoom Fatigue To Take Care of Your Mental Health

This program will explore what causes legal professionals to suffer from substance abuse and mental health issues, including the additional pressures resulting from the pandemic, discuss the importance of overcoming the stigma of substance abuse and mental health challenges and learn about wellness strategies, the Lawyer Assistance Program, and other resources to maintain a balanced and healthy lifestyle.

Speaker:

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

2:15 P.M. - 3:15 P.M.

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

A Discussion on Proposition 19

The panel will discuss changes to California property tax created by Proposition 19, including strategies for transfers going forward and potential pitfalls.

Speakers:

- **Troy Van Dongen,** Partner, McDermott Will & Emery
- **Matt Rilla,** Attorney, Vallejo Antolin Agarwal Kanter LLP
- **Richard Moon**, Tax Counsel IV, California Department of Tax and Fee Administration

3:30 P.M. - 4:30 P.M.

COURSE #3 *1.00 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

4:45 P.M. - 5:45 P.M.

COURSE #4 *1.00 Hour MCLE; 1.00 Hour Legal Ethics*

From Famous to Infamous: An Ethical Examination of the Rise and Fall of Some of Our Country's More Notorious Attorneys

This panel will use the history of some well-known legal practitioners who have fallen from grace and faced disciplinary proceedings to examine the ethical obligations that all practitioners have regardless of fame and hourly billing rate.

Speakers:

- **Kevan McLaughlin**, Managing Partner, McLaughlin Legal
- **Adria Price**, Price & Associates, LLC

5:45 P.M. - 6:30 P.M.

EVENT #35

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 more about the work of the Tax Section. Light refreshments will be provided.

Standing Committees to Connect with:

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

6:30 P.M. - 8:30 P.M.

EVENT #36

Opening Night Cocktail and YTL Reception

Connect with conference speakers and government attendees at our opening evening cocktail event. Enjoy light appetizers, a variety of beverages and participate in fun activities - a perfect way to kick off the conference! This event is complimentary. Please RSVP on your conference registration form. **Thank you to our Opening Night Cocktail and YTL Reception Sponsors: Apheta and UC Irvine Graduate Tax Program.**

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THURSDAY, NOVEMBER 4, 2021

7:30 A.M. - 5:00 P.M.

Registration, Bayview Foyer

7:30 A.M. - 8:30 A.M.

EVENT #37

Continental Breakfast, Bayview Foyer

8:30 A.M. - 9:30 A.M.

COURSE #5 *1.00 Hour MCLE, Legal Specialization in Taxation Law, Estate Planning, Trust and Probate Law*

Why Rush Home? A Discussion of the Benefits of Continuing with Foreign Non-Grantor Trusts - 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 has become a hot topic. Unfortunately, the Supreme Court 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.

Moderator:
Thomas Giordano-Lascari, Partner, Karlin & Peebles, LLP

Speakers:
- **Todd Beutler,** Principal, BMT International

COURSE #6 *1.00 Hour MCLE, Legal Specialization in Taxation Law*

Beyond Reasonable Cause: How to Successfully Argue Against the Assessment of Penalties Before the IRS - TP&L

Internal Revenue Code § 6751(b)(1) requires supervisory approval in writing prior to the assessment of a penalty. A series of recent opinions have addressed the IRS's failure to satisfy this requirement, which is largely procedural. This program will examine which penalties Section 6751(b)(1) applies, the procedural requirements the IRS must satisfy, how and when to raise the issue and discovery tools to determine if the IRS has complied.

Speakers:
- **Matthew D. Carlson**, Counsel, Boutin Jones Inc..
- **Hon. Patrick J. Urda**, United States Tax Court
- **Brian Beddingfield**, Attorney, IRS Office of Chief Counsel, Small Business/Self-Employed Division

COURSE #7 *1.00 Hour MCLE, Legal Specialization in Taxation Law*

California's R&D Credit - SALT

Join multistate practitioners for a discussion on a credit that was initially designed to increase R&D efforts within California. Practitioners will provide insight on the trends they are seeing, including increased scrutiny, in the R&D credit landscape.

Speakers:
- **Jason Riley**, Tax Counsel IV, Franchise Tax Board
- **Sucharita Pal**, Program Specialist III, Franchise Tax Board
- **Yoni Fix**, Associate, Reed Smith, LLP
- **Nicole Johnson**, Partner, Blank Rome
- **Rachael Moore**, Senior Manager, KPMG

9:40 A.M. - 10:40 A.M.

COURSE #8 *1.00 Hour MCLE, Legal Specialization in Taxation Law, Estate Planning, Trust and Probate Law*

Interesting Issues and Ideas for the Sophisticated Estate Planner in 2021 - E&G

The speaker will cover various estate tax planning techniques and considerations that estate planners should be thinking about in 2021. There will be a discussion on Upgen and Downgen Gifting, Gift Exemption Planning, and considerations in the current environment of uncertainty and other planning issues. Focus will also be made on how to stress-test family entities and considerations for fortification and/or possibly unwinding entities in the current environment. Also learn about preferred partnership combinations with QTIP's, GRAT's etc., vertical slice and non-vertical carried interest planning, estate planning with SPACs, Qualified Opportunity Funds and more.

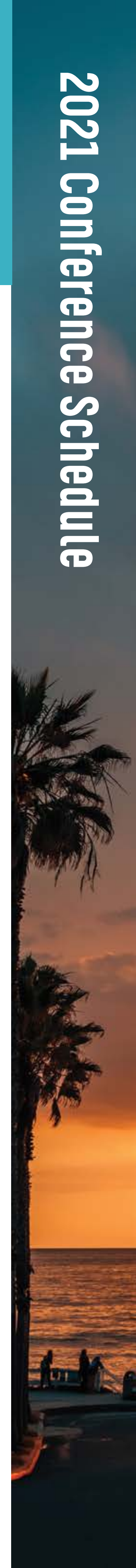
Speakers:
- **Paul Lee,** Chief Tax Strategist, Wealth Management and Global Family & Investment Offices Group

COURSE #9 *1.00 Hour MCLE, Legal Specialization in Taxation Law*

The Past, Present, and Future of Federal and State Innocent Spouse Relief - TP&L & SALT

Innocent spouse relief continues to evolve, both legislatively and judicially. This program will provide a historical analysis, discuss recent IRS and OTA cases, give a broad overview of the types of relief available and common issues facing taxpayers seeking relief from a tax liability under IRC Section 6015 and 18 CCR § 3502.1.

Speakers:
- **Brad Coutinho**, Tax Counsel III, Franchise Tax Board
- **Hon. Diana L. Leyden**, United States Tax Court
- **Alexandra Eaker Pérez**, Shareholder and Principal, Eaker Pérez Law
- **Vladislav (Vlad) Rozenzhak**, Senior Attorney, Small Business/Self-Employed Division (Area 8)



COURSE #10 *1.00 Hour MCLE, Legal Specialization in Taxation Law*

Litigation Update - SALT

This panel brings together well-known speakers from the Franchise Tax Board, California Department of Tax and Fee Administration, and private practice to discuss a candid overview of the important developments of SALT litigation on a national and state level. The panel covers both key cases in California tax litigation, and cases outside of the state that should be on your radar. Panelists will provide their thoughts on how these cases will influence State tax policy in the future.

Speakers:
- **Wendy Viera**, Tax Counsel IV, California Department of Tax and Fee Administration
- **William Hilson, Jr.**, Deputy Chief Counsel, Franchise Tax Board
- **Carley Roberts**, Partner, Pillsbury Winthrop Shaw Pittman LLP
- **Snowden Rives**, Senior Manager, Deloitte Tax LLP

10:50 A.M. - 11:50 A.M.

COURSE #11 *1.00 Hour MCLE, Legal Specialization in Taxation Law*

706 Preparation: Everything You Wanted to Know About the 706 But Were Afraid to Ask - E&G

Even if few clients have need for 706's, chances are that we may not have seen the last of the U.S. Estate (and Generation-Skipping Transfer) Tax Return, Form 706, particularly with many of the recent tax proposals, including a decrease in the lifetime credit. Plus, there are rumors that all 706's will be audited, particularly as IRS makes up for lost COVID time. Hence, this presentation will review the Form 706, from the beginning questions through Schedule R, and highlight some of the technical issues where even seasoned practitioners aren't quite certain how to respond. A "must attend" for anyone who prepares a Form 706.

Speaker:
- **George D. Karibjanian**, Member, Franklin, Karibjanian & Law PLLC
- **Tara Morris**, Trust Fiduciary Executive, Bank of America Private Bank

COURSE #12 *1.00 Hour MCLE, Legal Specialization in Taxation Law*

The Tax Behind a SPAC - TP&L

The last year has seen a boom in special purpose acquisition companies (SPACs) as an alternative to IPOs. A SPAC transaction raises unique tax considerations including compensation issues, 368 mergers and acquisitions, utilization of losses under 382, state and local tax and tax treatment of transaction costs. As many SPACs operate offshore, they may also implicate international tax issues, such as PE issues, CFC, PFIC and anti-inversion concerns and taxes on formation. Our panel of practitioners will address these common tax issues of SPACs and more.

Moderator:
- **Roger Royse**, Partner, Haynes and Boone, LLP

Speakers:
- **John I. Forry**, Independent Consultant, CBIZ & Mayer Hoffman McCann P.C.
- **Kevin Hasegawa**, Partner, Moss Adams

COURSE #13 *1.00 Hour MCLE, Legal Specialization in Taxation Law*

Office of Tax Appeals: Looking Back and Looking Ahead - SALT

Along with necessary adjustments due to Covid-19, the past year has seen a number of changes at the Office of Tax Appeals (OTA) with more changes coming in the near future. This panel will feature a frank discussion with private practioners about their experiences working with the agency and their perspective about what is going well at OTA and what could be better. The panel will also discuss recent decisions of interest, regulatory updates, and the latest legislation that will affect the agency.

Moderator:
Shail Shah, Partner, Reed Smith

Speakers:
- **Michele Brown**, Assistant Chief Counsel, Office of Tax Appeals
- **Jeff Angeja**, Assistant Chief Counsel, Office of Tax Appeals
- **Annie Rothschild**, Associate, Eversheds Sutherland
- **Doug Bramhall,** SALT Director, KPMG

12:00 P.M. - 1:30 P.M.

EVENT #38

Klein & Garvey Federal Lunch Keynote

This luncheon showcases the presentation of the prestigious V. Judson Klein Award to Bradley R. Marsh, Co-Managing Shareholder, Greenberg Traurig; and the distinguished Joanne M. Garvey Award to Charles P. Rettig, Commissioner of the Internal Revenue Service.

The luncheon program will feature a keynote address by Charles P. Rettig, Commissioner of the Internal Revenue Service.

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*

Tips and Traps (or Hot Topics) in Dealing with International Taxpayers and Reporting - E&G

We live in a global economy and many of your clients will have sources of income, investments, assets or activities outside the United States. With these often come complex international tax and reporting obligations, the violation of which can result in substantial civil penalties and, in cases involving willful conduct, criminal exposure. With the automatic exchange of information, increased collaboration among treaty partners, and searches driven by data analytics, it is no longer a matter of if the government will find an offshore asset, but when. This diverse panel will review the common international reporting obligations, potential penalties, applicable statutes of limitations, available defenses, and potential paths to compliance, including the latest developments in voluntary disclosures.

Speakers:

- **Caroline Ciraolo**, Partner, Kostelanetz & Fink LLP
- **Marsha Dungog**, Partner, Withers Bergman LLP
- **Kurt Kawafuchi**, Principal, Law Offices of Kurt Kawafuchi

COURSE #15 *1.50 Hours MCLE, Legal Specialization in Taxation Law*

Tax Court Roundtable - TP&L

What better way to learn what is going on with the Tax Court than from the Tax Court itself. Tax Court judges discuss new developments, hot topics and provide practitioner tips that you will not want to miss.

Speakers:

- **Hon. Diana L. Leyden**, United States Tax Court
- **Hon. Mark V. Holmes**, United States Tax Court
- **Hon. Patrick J. Urda**, United States Tax Court

COURSE #16 *1.50 Hours MCLE, Legal Specialization in Taxation Law*

Trends In Corporate Income Tax - SALT

Join both private and government multistate tax practitioners for a lively discussion on multistate corporate income tax trends. The panel will discuss the national shift from multifactor apportionment schemes with cost of performance to single sales factor with market-based sourcing. The panel will also discuss the collateral impact of this shift on everything from nexus to Public Law 86-272. Finally, the panel will look into the crystal ball and provide insight on where states are headed next.

Speakers:

- **Laurie McElhatton**, Attorney V, Franchise Tax Board
- **Matt Cappel**, Tax Counsel, Franchise Tax Board
- **Lindsay LaCava**, Partner, Baker McKenzie
- **Jeff Veseley**, Partner, Pillsbury Winthrop Shaw Pittman LLP

3:45 P.M. - 5:00 P.M.

COURSE #17 *1.25 Hours MCLE, Legal Specialization in Taxation Law, Estate Planning, Trust and Probate Law*

Basis Planning and Anomalies with Partnerships, Grantor Trusts & Unitary Basis - E&G

The management and creation of tax basis is the most important planning issue today and in the future (even if the "step-up" in basis is "eliminated"). Entities taxed as partnerships are the ideal vehicle for this type of planning because they provide the most sophisticated platform to strip, shift, create, concentrate, and maximize basis where it can be of most benefit to taxpayers. This presentation will discuss: (i) tax basis "stripping, shifting, and swapping," (ii) basis planning with publicly-traded stock, and (iii) techniques involving, grantors, grantor trusts, and the unitary basis rule.

Speaker:

- **Paul Lee**, Chief Tax Strategist, Wealth Management and Global Family & Investment Offices Group

COURSE #18 *1.25 Hours MCLE, Legal Specialization in Taxation Law*

What's New in Criminal Tax and Fraud Enforcement - TP&L

Join current and former IRS and DOJ Tax officials for a discussion of current federal criminal tax investigations and enforcement priorities and how to best help protect your client before a civil investigation turns into a criminal investigation. Key topics will include the IRS's use of data analytics and the Office of Fraud Enforcement to help identify the best criminal tax cases, parallel civil and criminal investigations, the non-filer "tax gap" and how additional funding could help the IRS target tax cheats.

Speakers:
- **Ryan Korner**, Special Agent in Charge, Internal Revenue Service, Criminal Investigation, Los Angeles Field Office
- **Carolyn Schenck,** National Fraud Counsel and Assistant Division Counsel (International), Internal Revenue Service, Small Business/Self-Employed Division
- **Elizabeth Hadden**, Deputy Division Counsel/ Deputy Associate Chief Counsel (Criminal Tax), Office of Chief Counsel, Internal Revenue Service, Former DOJ Tax Division Assistant Chief & Trial Attorney, Western Enforcement Section
- **Sandra R. Brown**, Principal, Hochman Salkin Toscher Perez, P.C., Former Acting U.S. Attorney & Chief, Tax Division, U.S. Attorney's Office, Central District of California

COURSE #19 *1.25 Hours MCLE, Legal Specialization in Taxation Law*

You've Got a Friend in Me: Audit and Legal Working Together - SALT

Join our panel in a discussion about income and franchise tax audits and when and how to request the Legal Division's involvement in cases involving primarily legal issues.

Speakers:
- **Madhvi Shah**, Bureau Director, National Business Audit Bureau, Franchise Tax Board
- **Chris Casselman**, Tax Counsel IV, Franchise Tax Board
- **Mike Shaikh**, Partner, Baker McKenzie
- **Ben Elliot**, Tax Senior Manager, Deloitte Tax LLP

5:30 P.M. - 6:30 P.M.

EVENT #39

A Toast to Women in Tax

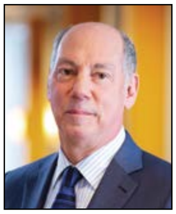
Lessons from 2020. The fêted speakers will discuss the impact last year had on female tax practitioners, how they personally learned from the adversity and how it has made them stronger. We all deserve a champagne toast now more than ever. All conference attendees are welcome to attend the Toast!

There will be valuable time to network and get involved with the Women in Tax Standing Committee of the State Bar of California Taxation Section and to meet women attorneys and tax practitioners who have achieved professional excellence in their field of practice.

Moderator:
- **Laura Buckley**, Higgs Fletcher & Mack, LLP

Speakers:
- **Robin Klomparens,** Wagner Kirkman Blaine Klomparens & Youmans, LLP
- **Caroline Ciraolo,** Kostelanetz & Fink, LLP
- **Kristen Kane,** Chief Counsel, Office of Tax Appeals (Invited)

A Toast to Women in Tax is sponsored by Julia and Jude Damasco



6:30 P.M. - 8:30 P.M.

EVENT #40

Dinner and Entertainment

Annual conference dinner and entertainment provided by comedian, Tommy Ryman. **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 #41

Casino Night and Networking Event

Join us for an after-hours event with entertaining activities. And if you're not a gambler or decide to fold 'em early, you can catch up with old friends and make new ones under the San Diego stars at an adjacent outdoor networking event. This event is complimentary; however, your RSVP is required on your conference registration form.

EVERSHEDS SUTHERLAND Tax

WAGNER KIRKMAN BLAINE KLOMPARENS & YOUMANS LLP
ATTORNEYS AT LAW

FRIDAY, NOVEMBER 5, 2021

7:30 A.M. - 4:30 P.M.

Registration, Bayview Foyer

7:30 A.M. - 8:30 A.M.

EVENT #42

Continental Breakfast, Bayview Foyer

8:30 A.M. - 9:45 A.M.

COURSE #20 *1.25 Hours MCLE, Legal Specialization in Taxation Law, Estate Planning, Trust and Probate Law*

Scarier Than Lions and Tigers and Bears: The Income Taxation of Trusts, Oh My - E&G

Thanks to recent tax reform, the complex rules related to fiduciary income tax have become even more complicated. How are trusts taxed after a divorce? What happens to excess deductions after termination? Can multiple non-grantor trusts take advantage of qualified small business stock exclusions, receive additional SALT limitations, avoid state income taxation, and still allow the grantor to get the trust assets back at a later date? This presentation will answer those questions and more. To help practitioners minimize the impact of higher trust tax rates and avoid many of the traps for the unwary, this program will review the impact of recent tax reform, case law, IRS guidance, and Treasury regulations related to the taxation of trusts.

Speaker:

- **Justin Miller**, Partner and National Director of Wealth Planning at Evercore Wealth Management and Managing Director at Evercore Trust Company

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

Bankruptcy as an Alternative to Dealing With the Tax Collector, Including Tax Compliance Issues Unique to Bankruptcy - TP&L

Bankruptcy can provide individuals and businesses with tax liabilities and compliance issues opportunities to come into compliance not otherwise available through routine collection channels. This panel presentation will provide practical solutions and tips on how to navigate the bankruptcy process, how to deal with certain compliance issues that are unique to bankruptcy, how to advise a client contemplating bankruptcy and highlight what is new in the bankruptcy field in light of the financial hardships resulting from the pandemic.

Speakers:

- **A. Lavar Taylor**, Partner, Law Offices of A. Lavar Taylor, LLP
- **Najah J. Shariff**, Assistant United States Attorney, Tax Division, United States Attorneys Office, Central District of California
- **Alexander Lee**, Partner, Cooley

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

Legislative Updates: Mr. Smith Goes to Sacramento - SALT

In the wake of the many challenges faced by California taxpayers over the past year, legislators have worked tirelessly to respond to the state's ever-changing social landscape, on top of an already robust legislative agenda. Legislative tax committee staff and other tax policy professionals will review this year's legislation, including attempts at tax reform conformity, the SALT cap work around for pass-through entities, and more. Panelists will address pending and anticipated California legislative proposals and other states' legislative policy differences.

Speakers:

- **Michele Linton**, Chief, Legislative Bureau, California Department of Tax and Fee Administration
- **Annette Kunze**, Bureau Director, Franchise Tax Board
- **Shirley Wei**, Managing Director, Deloitte Tax LLP
- **Craig Fields**, Partner, Blank Rome
- **Golkar Ladan**, Tax Senior Manager, Crowe

9:55 A.M. - 11:10 A.M.

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

Estate and Gift Tax Updates and Hot Audit Topics - E&G

The speakers will discuss current developments, hot audit issues and what is new at IRS and Treasury in DC as the world returns from hibernation. The discussion will include what is potentially on the legislative horizon. Lisa Piehl will be addressing updates related to estate and gift tax matters within the IRS including a discussion on the current ins and outs of processing estate and gift tax returns after submission to the IRS. The panel will leave ample time for questions.

Speakers:
- **James Hogan**, Managing Director, Anderson Tax
- **Lisa Piehl**, Estate and Gift Tax Attorney, Internal Revenue Service
- **Robin Klomparens**, Partner, Wagner Kirkman Blaine Klomparens & Youmans LLP

COURSE #24 *1.25 Hours MCLE, Legal Specialization in Taxation Law, Estate Planning, Trust and Probate Law*

Virtual Currency Update Straight Up With an Estate Planning Twist - TP&L & E&G

This panel will look at some of the hot topics in virtual currency taxation, including emerging discussions on handling virtual currency in estate planning and estate administration. Topics include changes to the Form 1040 virtual currency question instructions, the impact of the proposed FINCEN changes have on taxpayers and how to advise your estate planning client on their virtual currency assets.

Speakers:
- **James O. Creech**, Senior Manager, Baker Tilly
- **Joesph Wilson**, Managing Shareholder, Wilson Tax Law Group, PLC

COURSE #25 *1.25 Hours MCLE, Legal Specialization in Taxation Law*

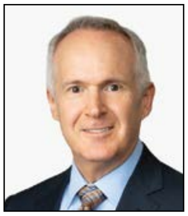
Local Tax Highlights - SALT

The last few years have seen some big changes in how we view local taxes. Local governments, citizen groups, and courts have all been very active in trying to define how localities can impose new levies. Join us in discussing the past, present, and future of local taxes.

Speakers:
- **Brad Marsh**, Co-Managing Shareholder, Greenberg Traurig
- **Jon Coupal**, President, Howard Jarvis Taxpayers Association
- **Priscilla Parrett**, Attorney, Vallejo Antolin Agarwal Kanter, LLP
- **Gabriel McWhirter,** Partner, Jarvis Fay

11:20 A.M. - 12:50 P.M.

EVENT #43



Miller Award and State Lunch Keynote

Join us to honor the 2021 Benjamin F. Miller Award recipient Troy M. Van Dongen, Partner, McDermott Will & Emery LLP.

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

1:00 P.M. - 2:00 P.M.

COURSE #26 *1.00 Hour MCLE, Legal Specialization in Taxation Law*

Accounting, Tax and Legal Considerations for the Cannabis Industry in California - SALT & TP&L

As the cannabis industry continues to establish itself in California, practitioners need to adapt quickly to competently advise their clients on all aspects of the trade. This panel will take a 360 degree look at the cannabis industry and discuss tax implications from the local to federal levels, business and management considerations and what is on the horizon for this burgeoning business.

Speakers:
- **Regina Unwgovsky**, Senior Attorney, Regal Tax & Law Group, P.C.
- **Fred O. Marcus**, Of Counsel, HBM Legal Counsel

COURSE #27 *1.00 Hour MCLE, Legal Specialization in Taxation Law*

International Tax Update - TP&L

This panel will discuss hot topics in the world of international tax, specifically focusing on legislative and administrative proposals and newly enacted changes to the Code under the Biden administration. The panel will cover changes affecting large multinationals, closely-held businesses and individuals.

Speakers:
- **Thomas Giordano-Lascari**, Partner, Karlin & Peebles LLP
- **Alexander Lee,** Partner, Cooley LLP

COURSE #28 *1.00 Hour MCLE, Legal Specialization in Taxation Law*

Where's Everyone Going?: Residency Trends - SALT

COVID-19 caused more individuals to move out of high tax jurisdictions. However, breaking and establishing tax residency are not as easy as one might hope. Join our speakers in discussing recent developments and trends in residency matters and potential policy implications arising from the recent pandemic.

Speakers:
- **Chris Campbell**, Principal, Deloitte Tax LLP
- **Desiree Macedo**, Tax Counsel, Franchise Tax Board
- **Monica Trefz**, Bureau Director, Individual and Pass Through Entity Audit Bureau, Franchise Tax Board
- **David Pope**, Partner, Baker McKenzie

2:10 P.M. - 3:10 P.M.

COURSE #29 *1.00 Hour MCLE, Legal Specialization in Taxation Law*

Timing is Everything on QSBS and Other Tax Deferral Techniques - E&G

The panel will primarily focus on Qualified Small Business Stock ("QSBS") and discuss why QSBS is not just for tech companies anymore and how founders, employees, or investors who receive stock in small businesses may be eligible for significant tax savings under the QSBS exclusion—if certain requirements are met. Discussion will cover the complexities, including why the choice of entity is a key component and the cross over with tax and estate planning including techniques such as "stacking" and "packing" the exclusion multiple times. They will also briefly cover a few tips for estate planners when dealing with Opportunity Zones and ESOP's.

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

COURSE #30 *1.00 Hour MCLE, Legal Specialization in Taxation Law*

Artificial Intelligence in Tax - TP&L

The use of predictive case analytics software has dramatically increased in the worlds of tax and accounting in the last couple of years. This powerful artificial intelligence tool can accurately predict court outcomes and enable users to find relevant cases and court opinions faster than ever before. The IRS and taxing agencies around the globe have also implemented these advanced technology applications to enforce financial crimes which have increased in sophistication. While the utility of this transformative technology may be evident, tax practitioners should be cautious of the challenges related to the use of this futuristic software, and when representing taxpayers. This panel will discuss the ethical and practical challenges related to the use of predictive case analytics and artificial intelligence software and what tax practitioners should be aware of when they represent clients in the future.

Speakers:
- **Travis Thompson**, Associate, Sideman & Bancroft, LLP
- **Andrew D. Allen**, Associate, Morgan, Lewis & Bockius, LLP
- **Amy Spivey**, Visiting Assistant Professor and Clinic Director, UC Hastings Low-Income Taxpayer Clinic
- **Mat Armstrong**, Director of Customer Success, Blue J

COURSE #31 *1.0 Hour MCLE, Legal Specialization in Taxation Law*

State and International Digital Service Taxes - SALT

While the digitization economy boomed during the pandemic, so too did the approaches to taxing the digital economy. Join our panelists who will discuss the latest state and international trends surrounding the taxation of digital services.

Speakers:
- **Gary Sprague**, Partner, Baker McKenzie
- **Nicole Johnson**, Partner, Blank Rome
- **Will Ault**, Managing Director, Crowe

3:30 P.M. - 5:00 P.M.

COURSE #32 *1.50 Hours MCLE, Legal Specialization in Taxation Law, Estate Planning, Trust and Probate Law*

Valuation Issues in Estate and Gift Tax Cases - E&G

The Tax Court, government counsel, a private practitioner, and appraiser will discuss each of their views and perspectives on valuation. The panel will also cover hot litigation topics such as defined value formulas, family entity issues, and what everyone should learn from the most recent valuation case decisions. Any updates on laws affecting valuation will be covered, as well as valuation pointers when appraising certain types of assets.

Speakers:

- **John Prokey**, Partner, Ramsbacher Prokey Leonard LLP
- **Hon. Mark V. Holmes**, United States Tax Court

COURSE #33 *1.50 Hours MCLE, Legal Specialization in Taxation Law*

Income Tax Hot Topics - TP&L

This panel will examine current federal enforcement priorities including cannabis, conservation easements, gambling, foreign accounts, healthcare, fraudulent refunds, crypto, and covid-related fraud. The speakers will also discuss the current state of income tax legislation and the impact of the Taxpayer First Act.

Speakers:

- **Jonathan Kalinski**, Attorney, Hochman, Salkin, Toscher & Perez, P.C.
- **Cassidy Collins**, Senior Counsel, IRS Office of Chief Counsel, Small Business/Self-Employed Division

COURSE #34 *1.50 Hours MCLE, Legal Specialization in Taxation Law*

Chief Counsel Roundtable - SALT

Join the Chief Counsels from Board of Equalization, California Department of Tax and Fee Administration, Franchise Tax Board and Office of Tax Appeals to listen in on updates from the past year and insights on what is coming up next.

Moderator:

- **Charles Moll**, Partner, McDermott Will & Emery

Speakers:

- **Henry Nanjo**, Chief Counsel, California Department of Tax and Fee Administration
- **Kristen Kane**, Chief Counsel, Office of Tax Appeals
- **Robert Tucker**, Acting Chief Counsel, California Department of Tax and Fee Administration
- **Jozel Brunett**, Chief Counsel, Franchise Tax Board

5:00 P.M. - 7:00 P.M.

EVENT #44

Post-Conference Gathering, Red Marlin Patio

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

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)

Andrew D. Allen, Associate, Morgan, Lewis & Bockius, LLP (30)

Jeff Angela, Assistant Chief Counsel, Office of Tax Appeals (13)

Mat Armstrong, Director of Customer Success, Blue J (30)

Will Ault, Managing Director, Crowe (31)

Brian Beddingfield, Attorney, IRS Office of Chief Counsel, Small Business/Self-Employed Division (6)

Todd Beutler, Principal, BMT International (5)

Doug Bramhall, SALT Director, KPMG (13)

Michele Brown, Assistant Chief Counsel, Office of Tax Appeals (13)

Sandra R. Brown, Principal, Hockman Salkin Toscher Perez, P.C. (18)

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

Laura Buckley, Higgs Fletcher & Mack, LLP (39)

Chris Campbell, Principal, Deloitte Tax LLP (28)

Matt Cappel, Tax Counsel, Franchise Tax Board (16)

Matthew D. Carlson, Counsel, Boutin Jones Inc. (6)

Chris Casselman, Tax Counsel IV, Franchise Tax Board (19)

Caroline Ciraolo, Partner, Kostelanetz & Fink LLP (14, 39)

Cassidy Collins, Senior Counsel, IRS Office of Chief Counsel, Small Business/Self-Employed Division (33)

Jon Coupal, President, Howard Jarvis Taxpayers Association (25)

Brad Coutinho, Tax Counsel III, Franchise Tax Board (9)

James O. Creech, Senior Manager, Baker Tilly (24)

Masha Dungog, Partner, Withers Bergman LLP (14)

Ben Elliot, Tax Senior Manager, Deloitte Tax LLP (19)

Craig Fields, Partner, Blank Rome (22)

Yoni Fix, Associate, Reed Smith, LLP (7)

John I. Forry, Independent Consultant, CBIZ & Mayer Hoffman McCann P.C. (12)

Thomas Giordano-Lascari, Partner, Karlin & Peebles LLP (5, 27)

Elizabeth Hadden, Deputy Division Counsel/Deputy Associate Chief Counsel (Criminal Tax), Internal Revenue Service, Office of Chief Counsel (18)

Kevin Hasegawa, Partner, Moss Adams (12)

William Hilson, Jr., Deputy Chief Counsel, Franchise Tax Board (10)

James Hogan, Managing Director, Anderson Tax (23)

Hon. Mark V. Holmes, Judge, United States Tax Court (15, 32)

Nicole Johnson, Partner, Blank Rome (7, 31)

Jonathan Kalinski, Attorney, Hochman, Salkin, Toscher & Perez, P.C. (33)

Kristen Kane, Chief Counsel, Office of Tax Appeals (34, 39)

George D. Karibjanian, Member, Franklin, Karibjanian & Law PLLC (11)

Kurt Kawafuchi, Principal, Law Offices of Kurt Kawafuchi (14)

Robin Klomparens, Partner, Wagner Kirkman Blaine Klomparens & Youmans LLP (23, 39)

Ryan Korner, Special Agent in Charge, Internal Revenue Service, Criminal Investigation, Los Angeles Field Office (18)

Annette Kunze, Bureau Director, Franchise Tax Board (22)

Andrea Kushner, Director, Bernstein Private Wealth Management (29)

Linsay LaCava, Partner, Baker McKenzie (16)

Golkar Ladan, Tax Senior Manager, Crowe (22)

Alexander Lee, Partner, Cooley (21, 27)

Paul Lee, Chief Tax Strategist, Wealth Management and Global Family & Investment Offices Group (8, 17)

Hon. Diana L. Leyden, Judge, United States Tax Court (9, 15)

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

Desiree Macedo, Tax Counsel, Franchise Tax Board (28)

Fred O. Marcus, Of Counsel, HBM Legal Counsel (26)

Brad Marsh, Co-Managing Shareholder, Greenberg Traurig (25)

Laurie McElhatton, Attorney V, Franchise Tax Board (16)

Kevan McLaughlin, Managing Partner, McLaughlin Legal (4)

Gabriel McWhirter, Partner, Jarvis Fay (25)

Justin Miller, Partner and National Director of Wealth Planning at Evercore Wealth Management and Managing Director at Evercore Trust Company (20)

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

Richard Moon, Tax Counsel IV, California Department of Tax and Fee Administration (2)

Rachael Moore, Senior Manager, KPMG (7)

Tara Morris, Trust Fiduciary Executive, Bank of America Private Bank (11)

Henry Nanjo, Chief Counsel, California State Board of Equalization (34)

Sucharita Pal, Program Specialist III, Franchise Tax Board (7)

Priscilla Parrett, Attorney, Vallejo Antolin Agarwal Kanter LLP (25)

Alexandra Eaker Pérez, Shareholder and Principal, Eaker Pérez Law (9)

Lisa Piehl, Estate and Gift Tax Attorney, Internal Revenue Service (23)

David Pope, Partner, Baker McKenzie (28)

Adria Price, Price & Associates, LLC (4)

John Prokey, Partner, Ramsbacher Prokey Leonard LLP (32)

Jason Riley, Tax Counsel IV, Franchise Tax Board (7)

Matt Rilla, Attorney, Vallejo Antolin Agarwal Kanter, LLP (2)

Snowden Rives, Senior Manager, Deloitte Tax LLP (10)

Carley Roberts, Partner, Pillsbury Winthrop Shaw Pittman LLP (10)

Annie Rothschild, Associate, Eversheds Sutherland (13)

Roger Royse, Partner, Haynes and Boone, LLP (12)

Vladislav (Vlad) Rozenzhak, Senior Attorney, Small Business/Self-Employed Division (Area 8) (9)

Carolyn Schenck, National Fraud Counsel and Assistant Division Counsel (International), Internal Revenue Service, Small Business/Self-Employed Division (18)

Shail Shah, Partner, Reed Smith, LLP (13)

Madhvi Shah, Bureau Director, National Business Audit Bureau, Franchise Tax Board (19)

Mike Shaikh, Partner, Baker McKenzie (3, 19)

Najah J. Shariff, Assistant United States Attorney, Tax Division, United States Attorneys Office, Central District of California (21)

Amy Spivey, Visiting Assistant Professor and Clinic Director, UC Hastings Low-Income Taxpayer Clinic (30)

Gary Sprague, Partner, Baker McKenzie (31)

A. Lavar Taylor, Partner, Law Offices of A. Lavar Taylor, LLP (21)

Travis Thompson, Associate, Sideman & Bancroft, LLP (30)

Monica Trefz, Bureau Director, Individual and Pass Through Entity Audit Bureau, Franchise Tax Board (28)

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

Regina Unwgovsky, Senior Attorney, Regal Tax & Law Group, P.C. (26)

Hon. Patrick J. Urda, Judge, United States Tax Court (6, 15)

Troy Van Dongen, Partner, McDermott Will & Emery (2)

Jeff Vesely, Partner, Pillsbury Winthrop Shaw Pittman LLP (16)

Wendy Viera, Tax Counsel IV, California Department of Tax and Fee Administration (10)

Allen Walburn, Partner, Higgs Fletcher & Mack LLP (29)

Shirley Wei, Senior Manager, Deloitte Tax LLP (22)

Joseph Wilson, Managing Shareholder, Wilson Tax Law Group, PLC (24)

Conference Information

Conference materials will be available online prior to the conference.

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 Thursday, October 28, 2021 and are subject to a $50 service. Refunds will not be available after October 28, 2021.

Special Assistance

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

COVID Protocols

In addition to following all federal, state, local, and hotel mandates and policies, the Taxation Section has instituted COVID protocols to ensure the safety of attendees. Please visit the Taxation Section's webpage at calawyers.org/taxation for current policies and procedures.

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 October 12, 2021.**

To reserve your room online, head to the Taxation Section page: calawyers.org/taxation.

Registration Form

Early Bird Registration Deadline: **Thursday, October 28, 2021**

REGISTRATION INFORMATION

ONLINE: CALawyers.org/Section/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.

REGISTRATION FEES

Check one. Registration fee includes electronic course materials, continental breakfasts, and opening night reception. **Pre-registration deadline is October 28, 2021.**

FULL CONFERENCE	Through Oct 28	After Oct 28 & Onsite
☐ Tax Section Member/CalCPA Member	$795	$895
☐ Non-Tax Section Member	$890	$950
☐ Tax Section Young Lawyer Member (up to 8 years in practice)/CYLA	$445	$530
☐ Non-Tax Section Young Lawyer Member (up to 8 years in practice)/CYLA	$560	$645
☐ Tax Section Government Lawyer/Non-Lawyer/Law School Faculty	$150	$235
☐ Non-Section Government Lawyer/Non-Lawyer	$265	$350
☐ Law School Student	FREE	FREE

ONE DAY REGISTRATION PASS		
☐ Thursday, 11/4 Tax Section Member	$490	$585
☐ Thursday, 11/4 Non-Section Member	$545	$650
☐ Friday, 11/5 Tax Section Member	$490	$585
☐ Friday, 11/5 Non-Section Member	$545	$650

TICKETED EVENT FEES

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

	# of Tickets	Cost	Total
☐ (37) Wednesday Evening Reception	______	FREE	$0
☐ (38) Thursday Continental Breakfast	______	FREE	$0
☐ (39) Thursday Luncheon	______	$49	$______
☐ (40) A Toast to Women in Tax	______	FREE	$0
☐ (41) Thursday Dinner and Entertainment	______	$95	$______
☐ (42) Thursday Late Night Event	______	FREE	$0
☐ (43) Friday Continental Breakfast	______	FREE	$0
☐ (44) Friday Luncheon	______	$49	$______
☐ (45) Closing Conference Gathering	______	FREE	$0

TOTAL REGISTRATION FEE AND TICKETS: $______

STANDING COMMITTEE MEETINGS RSVP

Check one. Committees will meet on Wednesday, November 3 from 5:45 p.m. - 6:30 p.m.

☐ (45) Compensation & Benefits
☐ (46) Corp. & Pass-Through Entities
☐ (47) Estate & Gift Tax
☐ (48) Income & Other Tax
☐ (49) International Tax
☐ (50) State & Local Tax
☐ (51) Tax Exempt Org.
☐ (52) Tax Policy, Practice & Legislation
☐ (53) Tax Procedure & Litigation
☐ (54) Women in Tax
☐ (55) Young Tax Lawyers

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.

Account #: ____________________

Exp. Date: ____________________

Cardholder's Name: ____________________

Cardholder's Signature: ____________________

Wednesday, November 3, 2021		
1:05 p.m. - 2:05 p.m. (1.00 Hour MCLE)		
☐	1	Pandemic PTSD: Pushing Past the Zoom Fatigue To Take Care of Your Mental Health
2:15 p.m. - 3:15 p.m. (1.00 Hour MCLE)		
☐	2	A Discussion on Proposition 19
3:30 p.m. - 4:30 p.m. (1.00 Hour MCLE)		
☐	3	Tax Directors Panel
4:45 p.m. - 5:45 p.m. (1.00 Hour Legal Ethics)		
☐	4	From Famous to Infamous: An Ethical Examination of the Rise and Fall of Some of our Country's More Notorious Attorneys

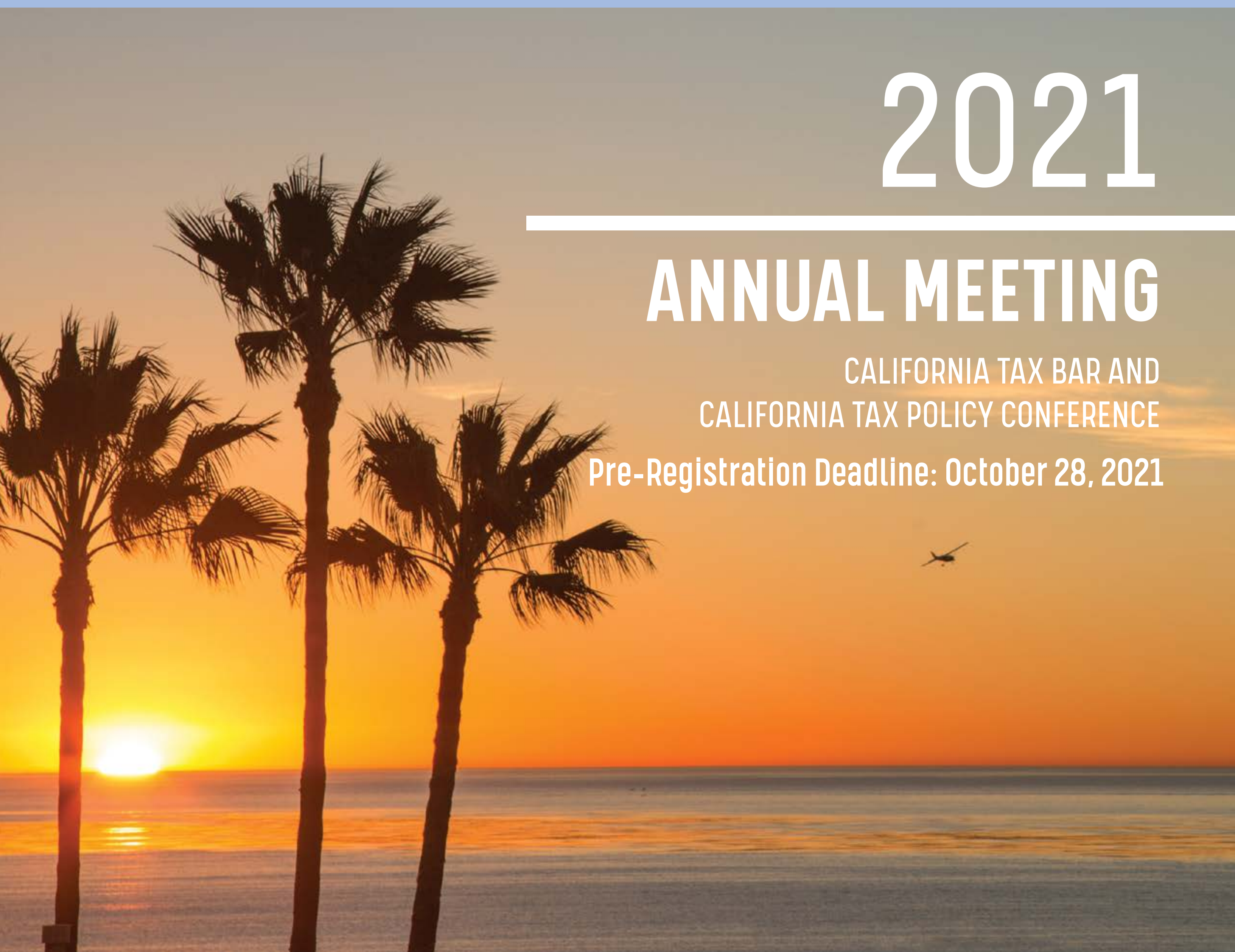
Thursday, November 4, 2021		
8:30 a.m. - 9:30 a.m. (1.00 Hour MCLE)		
☐	5	Why Rush Home? A Disucssion of the Benefits of Continuing with Foreign Non-Grantor Trusts
☐	6	Beyond Reasonable Cause: How to Successfully Argue Against the Assessment of Penalties Before the IRS
☐	7	California's R&D Credit
9:40 a.m. - 10:40 a.m. (1.00 Hour MCLE)		
☐	8	Interesting Issues and Ideas for the Sophisticated Estate Planner in 2021
☐	9	The Past, Present, and Future of Federal and State Innocent Spouse Relief
☐	10	Litigation Update
10:50 a.m. - 11:50 a.m. (1.00 Hour MCLE)		
☐	11	706 Preparation: Everything You Wanted to Know About the 706 But Were Afraid to Ask
☐	12	The Tax Behind a SPAC
☐	13	Office of Tax Appeals: Looking Back and Looking Ahead
1:45 p.m. - 3:15 p.m. (1.50 Hours MCLE)		
☐	14	Tips and Traps (or Hot Topics) in Dealing with International Taxpayers and Reporting
☐	15	Tax Court Roundtable
☐	16	Trends In Corporate Income Tax
3:45 p.m. - 5:00 p.m. (1.25 Hours MCLE)		
☐	17	Basis Planning and Anomalies with Partnerships, Grantor Trusts & Unitary Basis
☐	18	What's New in Criminal Tax and Fraud Enforcement
☐	19	You've Got a Friend in Me: Audit and Legal Working Together

Friday, November 5, 2021		
8:30 a.m. - 9:45 a.m. (1.25 Hours MCLE)		
☐	20	Scarier Than Lions and Tigers and Bears: The Income Taxation of Trusts, Oh My
☐	21	Bankruptcy as an Alternative to Dealing With the Tax Collector, Including Tax Compliance Issues Unique to Bankruptcy
☐	22	Legislative Updates: Mr. Smith Goes to Sacramento
9:55 a.m. - 11:10 a.m. (1.25 Hours MCLE)		
☐	23	Estate and Gift Tax Updates and Hot Audit Topics
☐	24	Virtual Currency Update Straight Up With an Estate Planning Twist
☐	25	Local Tax Highlights
1:00 p.m. - 2:00 p.m. (1.00 Hour MCLE)		
☐	26	Accounting, Tax and Legal Considerations for the Cannabis Industry in California
☐	27	International Tax Update
☐	28	Where's everyone going?: Residency Trends
2:10 p.m. - 3:10 p.m. (1.00 Hour MCLE)		
☐	29	Timing is Everything on QSBS and Other Tax Deferral Techniques
☐	30	Artificial Intelligence in Tax
☐	31	State and International Digital Service Taxes
3:30 p.m. - 5:00 p.m. (1.50 Hours MCLE)		
☐	32	Valuation Issues in Estate and Gift Tax Cases
☐	33	Income Tax Hot Topics
☐	34	Chief Counsel Roundtable

TAXATION

CALIFORNIA LAWYERS ASSOCIATION

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



2021

ANNUAL MEETING

CALIFORNIA TAX BAR AND
CALIFORNIA TAX POLICY CONFERENCE

Pre-Registration Deadline: October 28, 2021