

# Broadbrush Taxation: Tax Law for the Non-Tax Attorney

*Cosponsored by the Taxation Section*

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Taxes affect everyone – but not everyone knows tax law. Tailored for attorneys without a tax background, this program provides a wealth of information to help spot common tax issues before they become tax problems. A federal and state tax update will highlight recent legislation, cases of interest, and a look at what's ahead. Learn about tax considerations for choice of business entity and estate tax planning issues. Gain an understanding of collection alternatives with the IRS and Oregon Department of Revenue. Find out how to effectively collaborate with a CPA to maximize value and efficiency for your clients. Explore successor liability for taxes and hot topics in 1031 exchanges including reverse, improvement, and related-party exchanges. Examine Oregon property taxation issues and learn how to measure maximum assessed value, manage the appeals process, and discuss new construction and business enterprise zone exemptions.

**Register by 10/16/17 and save \$20.**

**Taxation Section members save \$20 off registration rates.**

**Thursday, October 19, 2017**

8:30 a.m. — 4:30 p.m.

**Oregon State Bar Center**

16037 SW Upper Boones Ferry Rd, Tigard

CLE credits: 6.75 General

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## LIVE EVENT



### **Early registration discount**

*Register by 10/16/17 and save \$20*

- \$125 ONLD member
- \$180 Taxation Section member
- \$200 OSB member
- \$210 Non-OSB member
- \$15 Box lunch
- \$15 Print course materials  
*(Electronic materials are included with your registration.)*

## LIVE WEBCAST



- \$200 Webcast registration  
*(Includes online access to recorded seminar for 60 days after the live event.)*



### **Questions or need help with registration?**

*Call the OSB CLE Service Center:*

**(503) 431-6413 or (800) 452-8260, ext. 413**

50-Year and Active Pro Bono OSB members and Oregon judges and their lawyer staff – please call the OSB CLE Service Center at (503) 431-6413 or (800) 452-8260, ext. 413 to register for the live seminar.

**7:45 Registration**

**8:30 Federal and State Tax Update**

- Our 2017 legislature
- Cases of interest
- What's ahead?
- TEFRA Repeal
- Tax Reform

**Robert Manicke**, *Stoel Rives LLP, Portland*  
**Kevin Pearson**, *Stoel Rives LLP, Portland*

**10:00 Break**

**10:15 Tax Considerations for Choice of Business Entity**

- Tax classification of different business entities
- Tax characteristics of various tax classifications
- Tax considerations when selecting an entity

**Berit Everhart**, *Arnold Gallagher PC, Eugene*

**11:15 Estate Tax: Alive and Well in Oregon**

- Old standards to save estate tax may cost more in capital gains taxes
- Loans to children
- Inclusion of out-of-state property
- Disclaimer planning pros and cons

**Barbara Smith**, *Heltzel Williams Law Firm, Salem*

**Noon Lunch**

**12:45 Collection Alternatives with the IRS or Oregon Department of Revenue**

- Communicating with the IRS and Oregon Department of Revenue
- Federal alternatives – installment agreements, offer in compromise, collection due process hearings
- State alternatives – payment plans, settlement offers, garnishment modifications
- Client financial analysis tips and tricks

**Sarah Lora**, *Statewide Tax Clinic, Legal Aid Services of Oregon, Portland*

**1:15 Working with the CPA: Finding the Collaboration Sweet Spot**

- Leave the egos at the door: working and communication strategies
- Know when to stay in your lane: leveraging the respective strengths of each professional
- Delegating tasks to maximize value and efficiency for the client
- Considerations in crossover representation, including CPA-client privilege limits

**Shawn Bargouti**, *CPA, CISA, US Tax Services, Portland*

**Hertsel Shadian**, *Hertsel Shadian Attorney at Law LLC, Tualatin*

**2:00 Successor Liability for Taxes: I Have to Pay What?!**

- How successor liability differs from transferee liability
- Choice of entity considerations
- Stock versus asset acquisitions
- Drafting agreements to control risk
- Payroll and state tax special considerations
- The importance of the nominee and alter ego doctrines

**Caitlin Wong**, *CW Law, Portland*

**2:30 Break**

**2:45 Hot Topics in 1031 Exchanges**

- Qualified property and Exelon Corp.
- Reverse exchanges
- Improvement exchanges and Estate of Bartell
- Related-party exchanges

**Jenee Hilliard**, *Miller Nash Graham & Dunn LLP, Portland*

**3:45 You Can't Run and You Can't Hide: A Primer on Oregon Property Taxation**

- Measure 50 and maximum assessed value
- The appeals process
- New construction and business enterprise zone exemptions

**Sam Zeigler**, *Christopher K. Robinson PC, Lake Oswego*

**4:30 Adjourn**

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## Planning Committee

Ryan Nisle, *Miller Nash Graham & Dunn LLP, Portland*

Caitlin Wong, *CW Law, Portland*

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## Products

This seminar will be available on-demand after the live program. Please visit [osbar.inreachce.com](http://osbar.inreachce.com) and search for BBT17. On-demand access is available for 60 days after the date of purchase.

BBT17.KCDE

Audio CDs with electronic materials ..... \$200

BBT17.KDVE

DVDs with electronic materials ..... \$230

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## General Information

**Cancellations:** Cancellation requests must be received by the OSB CLE Service Center at least 72 hours prior to the date of the seminar to qualify for a refund. Refunds are subject to a \$25 cancellation fee.

**Tuition Assistance:** Email a request stating your financial situation to [cle@osbar.org](mailto:cle@osbar.org) or call the OSB CLE Service Center at (503) 431-6413 or (800) 452-8260, ext. 413, no later than one week before the seminar.

**Dietary Restrictions or Accessibility Accommodations:** Please call (503) 431-6352 or (800) 452-8260, ext. 352, at least 72 hours before the date of the seminar.



## Upcoming Seminars

### September 7

All Day PowerPlay (*ADPP17*)

- Nobody Told me There'd Be Days Like These: Stress, Pressure, and Ethical Decision-Making in the Practice of Law
- Elder Abuse Reporting
- The Accidental Lawyer: Terms of Engagement

### October 5

Law, Practice, and Policy at the Bleeding Edge – 2017 Technology Law Updates

### October 6

Guardianships and Conservatorships

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