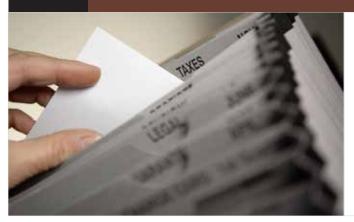
Oregon State Bar

Broadbrush Taxation: Tax Law for the Nonspecialist

Register at osbar.inreachce.com (search for BBT15)



Cosponsored by the Taxation Section Friday, October 16, 2015 8:30 a.m.–4:15 p.m.

Oregon State Bar Center 16037 SW Upper Boones Ferry Road, Tigard

CLE credits: 7 General

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. An Oregon tax update will highlight recent legislation, rules, and cases of interest. Learn about tax and reporting concerns for tax-exempt organizations. Gain an understanding of Oregon business entities and their different tax aspects. Find out why choice of entity matters when a business is closing and how to avoid tax trips and traps during this period. Explore the tax collection process and resolution options. Review tax issues to consider when a client has a settlement, including how certain proceeds are taxed and the benefits of a structured settlement. For attorneys with clients who conduct business in the Pacific Northwest and outside Oregon, examine state tax concepts such as nexus and tax residency. End the day with a quick look at tax ethics traps such as client identification and representation.

Register by 10/12/15 and save \$20!

Taxation Section members save \$20 off registration rates.

50-year OSB members, 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.

Register now at osbar.inreachce.com (search for BBT15)

Use your credit card or pay by check (select electronic check or mail-in/fax-in check at the online checkout).



Questions or need help with registration?

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LIVE EVENT



Early registration discount—Register by 10/12/15 and save \$20.

\$125 New lawyer (admitted after 1/1/13)

\$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.)



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7:30 Registration

8:30 Oregon Tax Update

- ♦ Recent legislation and rulemaking
- ◆ Cases of interest
- ♦ What's ahead?

Robert Manicke, Stoel Rives LLP, Portland

9:30 Tax Issues for the Tax Exempt (or "I Didn't Know That")

- Tax-exempt, nonprofit, and charitable corporations—what's the difference?
- ◆ Tax and reporting concerns
- ♦ Special rules

William Manne, *Miller Nash Graham & Dunn LLP, Portland*

10:15 Break

10:30 Choice of Business Entity

- General characteristics of different business entities
- ✦ How business entities are organized under state law
- ◆ Tax aspects of each entity
- ◆ Tax considerations when selecting an entity

Berit Everhart, Arnold Gallagher PC, Eugene

11:45 Lunch

(Brown bags are welcome at the OSB Center, or you may order a box lunch when registering.)

12:30 Out of the Frying Pan, Into the Fire: Tax Issues of Closing Up Shop

- Why the previous choice of entity (really!) matters
- ♦ Why "who the client is" (really!) matters
- Unexpected income and useless deductions
- ◆ Trips, traps, and easily overlooked items

Gwendolyn Griffith, *Tonkon Torp LLP, Portland*

1:30 Navigating Through Tax Collection

- Procedural requirements before collection
- ◆ Tax liens, levies, and appeals
- ♦ Resolution options

Jessica McConnell, *Greene & Markley PC. Portland*

2:15 Break

2:30 Tax Issues at Settlement

- When to consider tax issues in connection with a claim
- How settlement proceeds from personal injury and business claims are taxed
- ◆ Deducting or capitalizing legal fees
- ♦ Benefits of a structured settlement

Jeremy Babener, Lane Powell PC, Portland

3:15 Crossing the Columbia: An Introduction to Navigating State Taxes in the Pacific Northwest

- ◆ Tax residency
- ♦ Nexus
- Income sourcing and apportionment

David Brandon, *Miller Nash Graham & Dunn LLP, Portland*

3:45 Common Tax Ethics Traps

- Client identification in payroll tax matters
- Partnership versus partner representation
- Ethical tax advice standards

Dan Eller, Schwabe Williamson & Wyatt, Portland

4:15 Adjourn

Section Planning Committee

- ♦ Jeremy Babener, Lane Powell PC, Portland
- ◆ Dan Eller, Schwabe Williamson & Wyatt, Portland
- ♣ Ryan Nisle, Miller Nash Graham & Dunn LLP, Portland



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Products

DVDs and audio CDs will be available approximately two weeks after the live program. Please call the OSB CLE Service Center at (503) 431-6413 or (800) 452-8260, ext. 413, to place your order.

BBT15.KCDE	Audio CDs with electronic

course materials.....\$200

BBT15.KDVE DVDs with electronic

course materials.....\$230

General Information

Cancellations: Cancellation requests must be received at least 72 hours prior to the date of the seminar to qualify for a refund. Refunds are subject to a \$25 cancellation fee. To cancel, please call the OSB CLE Service Center at (503) 431-6413 or (800) 452-8260, ext. 413.

Tuition Assistance: Email a request stating your financial situation to 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 Special Accommodations: Please call (503) 431-6352 or (800) 452-8260, ext. 352, at least 72 hours before the date of the seminar.





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