

Broadbrush Taxation: Tax Law for the Nonspecialist

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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.

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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?

Call the OSB CLE Service Center at (503) 431-6413 or (800) 452-8260, ext. 413, for assistance.

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.*)

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.

OSB CLE
Seminars

Upcoming Seminars

Sep. 10	Fluff Is for Pillows, Not Legal Writing <i>with Stuart Teicher</i> (WR15)
Sep. 11	The Fear Factor: How Good Lawyers Get into Bad Trouble <i>with Stuart Teicher</i>
Sep. 11	Elder Abuse Reporting
Sep. 11	The Cloud Blogosphere Is All aTwitter: Legal Ethics in Social Media and Other New Technologies <i>with Stuart Teicher</i>
Sep. 24–25	Fundamentals of Oregon Civil Trial Procedure (CTP15)
Oct. 22–23	16th Annual Oregon Trial Advocacy College

Registration now available at osbar.inreachce.com for seminars with a program code (search for the program code)



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