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 legislative updates, lessons learned from the Tax Cuts and Jobs Act, and City of Portland tax law changes. Learn about state and local taxation after the U.S. Supreme Court decision in Wayfair. Gain an understanding of tax considerations for choice of business entity. Find out about the pitfalls of employment taxes and explore IRS and Oregon Department of Revenue collections alternatives. A special lunch presentation will highlight cost-effective ways to do tax research and cost-saving alternatives.

Register by 9/30/19 and save $20.

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8:00 Registration

9:00 Federal, State, and Local Tax Update
- Tax Cuts and Jobs Act: lessons learned
- 2019 Oregon legislative update
- City of Portland tax law changes
David Brandon, Miller Nash Graham & Dunn LLP, Portland
Dan Eller, Schwabe Williamson & Wyatt PC, Portland

10:30 Break

10:45 Sea Change—State and Local Taxation After Wayfair
- Nexus rules for state and local taxation
- U.S. Supreme Court’s opinion in Wayfair
- State and local tax changes post-Wayfair
- Potential future changes
Nikki Dobay, Council on State Taxation, Portland

11:45 Lunch
Special Presentation: Tax Research on a Dime
Explore common research tools that tax practitioners use, how to use them in a cost-effective manner, and cost-saving alternatives.
Rebecca Flanagan, Flanagan Legal Services LLC, Portland
Andrew Ginis, Myatt & Bell PC, Portland

12:30 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

1:45 IRS and Oregon Department of Revenue (ODR) Collections Alternatives
- Statutes of limitations
- IRS alternatives: Currently Not Collectible, Offer in Compromise, and Installment Agreements
- ODR alternatives: suspended collection status, Garnishment Modification, Installment Agreement, and Settlement Offers
- Due process issues
Sarah Lora, Director, Low Income Tax Clinic, Lewis & Clark Law School, Portland

2:30 Break

2:45 Payroll Pitfalls and Employment Taxes
- Reporting and filing requirements for businesses
- Proper classification of employees vs. independent contractors
- Employer withholdings requirements
- Risk of personal liability for owners and other “Responsible Persons”
- Special considerations for non-residents
Jessica McConnell, Samuels Yoelin Kantor LLP, Portland
Caitlin Wong, CW Law, Portland

3:45 Operating Agreements: Getting it Right
- Allocations: plain vanilla, perfectly safe, and PIP+
- Distributions: tax, operating, liquidating
- Who does what? The new partnership audit rules
- Important safety tips
Gwendolyn Griffith, Tonkon Torp LLP, Portland

4:45 Adjourn
Section Planning Committee
Ryan Nisle, Miller Nash Graham & Dunn LLP, Portland
Caitlin Wong, CW Law, Portland

Products
BBT19.CD
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