

Broadbrush Taxation: Tax Law for Non-Tax Lawyers

Cosponsored by the Taxation Section

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Thursday, October 3, 2019

9 a.m.—4:45 p.m.

Oregon State Bar Center

16037 SW Upper Boones Ferry Rd., Tigard
or

Live webcast from your computer

CLE credits: 7 general credits

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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 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.

Taxation Section members save \$20 off registration rates.

LIVE EVENT



Early registration discount

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

- \$125 ONLD member
- \$180 Taxation Section member (*enter coupon code **TAX19SM** at checkout to receive discount.*)
- \$200 OSB member
- \$210 Non-OSB member
- \$15 Box lunch
- \$15 Print course materials
(*Electronic materials are included with your registration.*)

LIVE WEBCAST



Includes online access to recorded seminar for 60 days after the live event.

- \$125 ONLD member
- \$180 Taxation Section member (*enter coupon code **TAX19SM** at checkout to receive discount.*)
- \$200 OSB member
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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.

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

Audio CDs with electronic materials \$200

BBT19.DVD

DVDs with electronic materials \$230

This seminar will be available on-demand after the live program. Please visit www.osbar.org/seminars and search for BBT19. On-demand access is available for 60 days after the date of purchase.

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 no later than one week before the seminar.

Dietary Restrictions or Accessibility Accommodations: Please call (503) 431-6326 or (800) 452-8260, ext. 326, at least 72 hours before the date of the seminar.



CLE
Seminars

Upcoming Seminars

September 6

All Day PowerPlay (ADPP19)

- Nobody Told Me There'd Be Days Like These (DLT19)
- Mandatory Abuse Reporting for Oregon Lawyers (AR19)
- Wrestling with Ethical Dilemmas (WED19)

September 20-21

Solo and Small Firm Conference (SSFC19)

October 4

Elder Law 2019: Delving Deeper into the Current Issues (ELD19)

Register now at www.osbar.org/seminars and search by program code.

Save the Date for Upcoming Fall Seminars

September 26-27

Fundamentals of Oregon Civil Trial Procedure

October 24-25

Oregon Trial Advocacy College

November 7

An Introduction to Negotiation and Conflict Management

November 7

Advanced Strategies and Tactics: Preparing Before the Negotiation

November 8

Business Law

November 15

Basic Estate Planning for Oregon Taxable Estates

November 22

Alzheimer's Disease and Other Dementias: The Pandemic Affecting Your Practice—2019 Update



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