

# Broadbrush Taxation: Tax Law for Non-Tax Lawyers

*Cosponsored by the Taxation Section*

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**Friday, September 29, 2023**

**9 a.m.–4:50 p.m. PDT**

**Oregon State Bar Center**

16037 SW Upper Boones Ferry Rd., Tigard  
or Via Live Webcast

CLE credits: 6.25 General

MCLE ID #: 103008

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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 tax update will highlight Biden administration tax proposals and tax issues coming out of the pandemic. Learn what every lawyer needs to know about state and local tax and Oregon's Office of the Taxpayer Advocate. Receive property tax tips, an estate and gift tax overview, and gain an understanding of the tax aspects of operating agreements. Find out about 1031 exchanges and business entity choice.

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

## Planning Committee

**David Brandon**, *Miller Nash LLP, Portland*

**Andrew Ginis**, *Four Point Legal PC, Portland*



### IN-PERSON EVENT

\$125	ONLD member
\$180	Taxation Section member
\$200	OSB member
\$210	Non-OSB member
\$20	Box Lunch



### LIVE WEBCAST

\$125	ONLD member
\$180	Taxation Section member
\$200	OSB member
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*Webcast registration includes online access to the recorded seminar for 60 days after the event. Electronic materials are included with your registration.*

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**Questions or need help with registration?**

Call or email the OSB CLE Service Center:  
(503) 431-6413 or (800) 452-8260, ext. 413, or  
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## Schedule

<b>8:30</b>	<b>Registration and Continental Breakfast</b>	<b>1:00</b>	<b>Federal Tax Update</b> <ul style="list-style-type: none"><li>• Tax issues coming out of the pandemic, including PPP and ERC</li><li>• Biden administration tax proposals</li><li>• Other federal tax hot topics</li></ul> <b>Valerie Sasaki, Samuels Yoelin Kantor LLP, Portland</b>
<b>9:00</b>	<b>Tax Aspects of Operating Agreements/ Business Tax</b> <ul style="list-style-type: none"><li>• General tax considerations for drafting operating agreements</li><li>• Role and responsibilities of the partnership representative</li><li>• Determining partners' distributions and allocations</li><li>• Tax impacts of electing S status</li></ul> <b>Kate Roth, Tonkon Torp LLP, Portland</b>	<b>2:00</b>	<b>Transition</b>
<b>10:00</b>	<b>Transition</b>	<b>2:05</b>	<b>Oregon's Office of the Taxpayer Advocate</b> <ul style="list-style-type: none"><li>• Creation and purpose of the office</li><li>• How we can help</li><li>• Achievements and recommendations to date</li></ul> <b>Codi Trudell, Taxpayer Advocate, Oregon Department of Revenue, Salem</b>
<b>10:05</b>	<b>Estate and Gift Tax Overview</b> <ul style="list-style-type: none"><li>• Overview of the Oregon Estate Tax</li><li>• Dealing with the Federal Estate Tax and the Federal Gift Tax</li><li>• Using estate tax exemptions to maximum advantage</li><li>• Dealing with assets in and out of Oregon</li></ul> <b>Philip Jones, Duffy Kekel LLP, Portland</b>	<b>2:50</b>	<b>Break</b>
<b>11:05</b>	<b>Break</b>	<b>3:00</b>	<b>Representing Real Estate Developers: Navigating the Federal Tax Landscape</b> <ul style="list-style-type: none"><li>• Depreciation recapture: rules and implications for profits</li><li>• Income categorization: differentiating between ordinary income and capital gains</li><li>• Essentials of 1031 exchanges: rules, benefits, and strategies for deferring capital gains</li></ul> <b>Bryce Parkllan, Miller Nash LLP, Portland</b>
<b>11:15</b>	<b>What Every Non-Tax Lawyer Needs to Know About State and Local Tax (SALT)</b> <ul style="list-style-type: none"><li>• A high-level overview of general state and local tax concepts and issues</li><li>• An update on significant Oregon state and local tax developments</li><li>• National SALT trends that should be on your radar</li></ul> <b>Melissa Roberts, Stoel Rives LLP, Portland</b>	<b>4:00</b>	<b>Transition</b>
<b>12:00</b>	<b>Lunch</b> ( <i>brown bags are welcome at the OSB Center or you may order a box lunch when registering.</i> )	<b>4:05</b>	<b>Property Tax Tips</b> <ul style="list-style-type: none"><li>• Basic overview of property tax law</li><li>• Measure 50</li><li>• Identifying client valuation issues</li></ul> <b>Paul Trincherro, Foster Garvey PC, Portland</b>
		<b>4:50</b>	<b>Adjourn</b>

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### Dietary Restrictions or Accessibility

**Accommodations:** Please call (503) 431-6375 or (800) 452-8260, ext. 375, at least 72 hours before the date of the seminar.

**Hotel Accommodations:** Special rates starting at \$139 plus tax are available at The Grand Hotel at Bridgeport, 7265 SW Hazel Fern Rd., Tigard, OR 97224. Call 503-968-5757 / toll free 1-866-968-5757 and reference the Oregon State Bar rate or [click here](#) reserve online.

## Products

BBT23.CD

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

This seminar will be available on-demand after the live program. Please visit [www.osbar.org/seminars](http://www.osbar.org/seminars) and search for BBT23. On-demand access is available for 60 days after the date of purchase.

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OSB CLE  
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#### October 19-20

Civil Trial Procedure

#### November 17

Basic Estate Planning