

# 25th Annual Oregon Tax Institute

Cosponsored by the Taxation Section

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The Oregon Tax Institute returns for its 25th year. During the two days, explore what really happens when partners die with Paul Lee, while Professor Bruce McGovern reviews the most recent federal tax developments. Examine pro bono opportunities, mediation at the Oregon Tax Court, and how *Loper Bright* and executive orders will affect tax practice. Learn about the qualified small business stock gain exclusion and legal ethics for tax practitioners. Delve into federal tax controversies and receive an administrative overview of personal and business income taxes.

Please join the Taxation Section in presenting the 2025 Award of Merit to Christopher Heuer, Stoel Rives.

**Thursday, June 5, 2025**

9:55 a.m.–4:30 p.m. PDT

**Friday, June 6, 2025**

9 a.m.–4:15 p.m. PDT

**Oregon State Bar Center**

16037 SW Upper Boones Ferry Road, Tigard

or via Live Webcast

**CLE Credits:** 9.5 General and 1 Ethics (pending)

Eligible for CPE credit

**MCLE ID #:** 122402

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## In-Person Event

\$380 ONLD Member

\$460 Regular Registration

*Thursday and Friday lunches and electronic materials are included with your registration.*



## Live Webcast

\$380 ONLD Member

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*Webcast registration includes online access to the recorded seminar for 60 days after the event and electronic materials..*



Closed captions available



## Questions or need help with registration?

**Call or email the OSB CLE Service Center:**  
**(503) 431-6413 or (800) 452-8260, ext. 413, or**  
**[cle@osbar.org](mailto:cle@osbar.org)**

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 seminars.

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## Thursday, June 5

- 9:00** Registration and Continental Breakfast
- 9:55** Welcome
- 10:00** **A Section 1202 Primer: The Qualified Small Business Stock Gain Exclusion**  
**Scott Dolson**, *Frost Brown Todd, Nashville, TN* (remote participation)  
**Brian Masterson**, *Frost Brown Todd, Louisville, KY* (remote participation)
- 11:00** Transition Break
- 11:05** **Federal Tax Controversies**  
**Susan Combs**, *Holland & Hart LLP, Jackson, WY*
- 12:05** **Lunch and Taxation Section Award of Merit (included with registration)**  
Presented to: **Christopher Heuer**, *Stoel Rives LLP, Portland, OR*
- 1:05** **Pro Bono Opportunities and Intro to Mediation at the Oregon Tax Court**  
**The Honorable Allison Boomer**, *Oregon Tax Court, Salem, OR*  
**The Honorable Robert Manicke**, *Oregon Tax Court, Salem, OR*  
**Connor Moran**, *Kell Alterman & Runstein LLP, Portland, OR*
- 2:05** Transition Break
- 2:10** **Personal and Business Income Taxes: An Administrative Overview**  
**Trang Ayers**, *City of Portland, Revenue Division, Portland, OR*  
**Cristina Gonzalez Vazquez**, *City of Portland, Revenue Division, Portland, OR*
- 3:10** Networking Break
- 3:30** **We Don't Need No Stinkin' Regulations: Loper Bright, the Executive Orders (so far), and Tax Practice When Your Head Threatens to Explode**  
**Valerie Sasaki**, *Samuels Yoelin Kantor LLP, Portland, OR*
- 4:30** Adjourn to Hosted Reception (included with registration)

## Friday, June 6

- 8:30** Late Registration and Continental Breakfast
- 9:00** **The Great Unknown: What Really Happens When Partners Die?**  
**Paul Lee**, *Northern Trust, New York, NY*
- 10:30** Networking Break
- 11:00** **Taxing Ethical Issues for Practitioners**  
**David Elkanich**, *Buchalter, Portland, OR*
- 12:00** Lunch (included with registration)
- 1:00** **Federal Income Tax Update**  
**Professor Bruce McGovern**, *South Texas College of Law, Houston, TX*
- 2:30** Networking Break
- 2:45** **Federal Income Tax Update (continued)**  
**Professor Bruce McGovern**, *South Texas College of Law, Houston, TX*
- 4:15** Adjourn

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## Planning Committee

**Brent Berselli**, *Holland & Knight LLP, Portland, OR*

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

**Sarah Lora**, *Lewis & Clark Low-Income Taxpayer Clinic, Portland, OR*

**Jessica McConnell**, *Samuels Yoelin Kantor LLP, Portland, OR*

**Kate Roth**, *Holland & Hart LLP, Jackson, WY*

**Caitlin Wong**, *US Bank Private Wealth Management, Portland, OR*

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## 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](mailto: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 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:** Discounted rates 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](#) to reserve online.

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## Products

OTI25.CD

Audio CDs with electronic materials..... \$460

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 OTI25. On-demand access is available for 60 days after the date of purchase.

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