



TAX SECTION
of the Florida Bar

E-NEWSLETTER

MARCH 2021

Ileana Garcia, J.D., LL.M., Editor
floridatallaxlawyers.org

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NOTE: Sheridan Hughes is the Tax Section's new Florida Bar Program Administrator. You can reach Sheridan at shughes@floridabar.org or 850-561-5625.

Upcoming CLE



TAX SECTION
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2021 CREDITOR PROTECTION NUTS & BOLTS

MARCH 26
LIVE GOTOWEBINAR
9 AM-2:20 PM
COURSE 4128

[2021 Creditor Protection Nuts & Bolts](#) provides a comprehensive and practical treatment of Florida and Federal creditor protection rules for tax and estate planning lawyers and other professionals.

The program is perfect for both newcomers and experienced practitioners, and the speakers are all experienced in this area and will offer practical approaches and wisdom that no planner should be without.

This year's content will also address the intersections between COVID-19 relief legislation, creditor protection planning, and planning for the discharge of indebtedness.

All registrants will receive printed copies of the 2021 edition of the Bloomberg Tax book "Gassman & Markham on Florida & Federal Asset Protection Law" by Alan Gassman and Michael Markham and the Leimberg Information Services book "Planning for Ownership and Inheritance of Pension and IRA Accounts and Benefits in Trust or Otherwise" by Alan Gassman, Christopher Denicolo, Brandon Ketron, and John Beck. *These books have a value of over \$300.*

[Live GoToWebinar](#). Section members register for only \$240. Course 4128. Approved for 6 General CLE; 6 Tax and 6 Wills, Trusts & Estates certification credits.

9:00 AM - 9:50 AM Florida Exemption Planning. [Alan Gassman](#), Gassman, Crotty & Denicolo P.A.

9:50 AM - 10:40 AM Florida Limited Liability Companies. [Andrew Comiter](#), Comiter, Singer, Baseman & Braun LLP

10:40 AM - 10:50 AM Break

10:50 AM - 11:40 AM Florida Irrevocable Trust Planning. [Leslie A. Share](#),
Packman Neuwahl Rosenberg P.A.

11:40 AM - 12:30 PM Protecting Florida Corporations from Inside and
Outside Attacks. [Tom Wells](#), Wells & Wells, P.A.

12:30 PM - 12:40 PM Break

12:40 PM - 1:30 PM Domestic Asset Protection Trusts—Planning and Pitfalls.
[Mark Scott](#), Kaufman Rossin & Co., [David A. Warren](#), Bridgeford Trust,
[Alfredo R. Tamayo](#), Packman Neuwahl Rosenberg P.A.

1:30 PM - 2:20 PM COVID 19 Relief/New Laws and Related Planning.
[Brandon Ketron](#), Gassman, Crotty & Denicolo P.A.

REGISTER



Please join us for a one-day discussion of real estate tax topics. This CLE is a joint program by the FICPA, Florida Bar Tax Section and Florida Bar Real Property, Probate and Trust Law Section. We will discuss all things tax related to real estate—structuring funds, earning profits interests, foreign investors, Florida documentary stamp taxes, COVID issues, opportunity zones and conservation easements. We also will have a presentation on Mindfulness. April 30, 9 AM - 5:30 PM. Each segment is 50 minutes. Section members register for only \$300. Course number 4133. Approved for 9.0 General CLE, 9.0 Business Litigation, 9.0 Real Estate, 9.0 Tax Law. *Registration opens soon.*

9:00 AM - 9:50 AM The Impact of IRC 1061 and Related Regulations on Profits Interests. [Michael Kosnitzky](#) and [Ivan Mitev](#), Pillsbury Winthrop Shaw Pittman LLP

9:50 AM - 10:40 AM Inbound Tax Structuring for NRA Investors. [Jeffrey Rubinger](#), Baker McKenzie

10:40 AM - 10:50 AM Break

10:50 AM - 11:40 AM Tax Structuring for U.S. Real Estate Funds with Foreign GPs and Investors. [Christopher Callahan](#) and [Scott Snyder](#), Fox Rothschild LLP

11:40 AM - 12:10 PM Documentary Stamps. [Burt Bruton](#), Greenberg Traurig LLP

12:10 PM - 1:10 PM Lunch Break

1:10 PM - 2:00 PM Tax Issues related to COVID Issues (e.g., non-payment of rent, discharge of debt, recourse v non-recourse debt, etc.). [Daniel Hudson](#) and [Mitchell Goldberg](#), Berger Singerman LLP

2:00 PM - 2:50 PM COVID Considerations in Leases and Other Real Estate Contracts: Practical Provisions for Uncertain Times. [Shannon Hoagland](#), Hoagland Law PLLC

2:50 PM - 3:00 PM Break

3:00 PM - 3:50 PM Opportunity Zones. [Ryan Coyle](#), McDermott Will Emery LLP and John Vides, BDO USA LLP

3:50 PM - 4:40 PM Conservation Easements. [Christopher Dingman](#), Buchanan Ingersoll & Rooney PC

4:40 PM - 5:30 PM Mindfulness: Resilience in the Midst of a Satisfying and Taxing Life in the Law. [Scott Rogers](#), University of Miami School of Law

Free CLE for Tax Section Members
Available 24/7 on the Section's YouTube Channel



The Tax Section's monthly free CLE series is a benefit of your section membership. Now that the CLEs are recorded on Zoom, we have made them available to you online so you can watch or listen at any time. The latest additions to the section's [YouTube Channel](#) are:

- [Battle of the Records in Florida Tax Audits](#) by Steven M. Hogan.
- [IRS Tech Tools: e-Services and Transcript Delivery](#) by Charlotte A. Erdmann.
- [Offer in Compromises: The Different Types of Offers and How to Use Them](#) by Charlotte A. Erdmann.

Bookmark bit.ly/Tax_CLE to go directly to on-demand and podcast Tax Law CLE.

Tax Pro Bono Opportunities



Florida's [Low-Income Taxpayer Clinics \(LITCs\)](#) assist low-income taxpayers with IRS controversies, including, collections, liability disputes and Tax Court petitions. Studies show that representation significantly increases positive outcomes for low-income taxpayers.

If you are interested in representing a low-income taxpayer, please contact the [LITC nearest you](#).

Volunteers needed for the [U.S. Tax Court Pro Bono Calendar Call Program](#)

The program is designed to have local tax practitioners volunteer their time to pro se taxpayers during calendar call sessions without entering their names as the attorneys of record. If you are interested in participating in the Calendar Call Program, please contact one of the Tax Section members listed below.

Miami

Karen J. Lapekas
305-600-1485

karen@lapekaslaw.com

Tampa

Mitchell Horowitz
813-222-1105

mitchell.horowitz@bipc.com

Jacksonville

Harris L. Bonnette, Jr.

Tallahassee

Jami Coleman

There are also opportunities to volunteer during "Settlement Days," which are held a few weeks prior to calendar call. During a "Settlement Day," pro bono practitioners work with a petitioner to try and resolve a case with representatives from the IRS Office of Appeals and IRS Chief Counsel. Neither opportunity requires you to file an appearance in Tax Court if you do not wish to represent the petitioner before the Court.

2021 National Tax Moot Court Competition



The time for the 2021 National Tax Moot Court Competition is fast approaching. Please help the competition by serving as a judge!

Given the current environment caused by COVID-19 and the general social distancing guidelines set out by the CDC, the Tax Section is joining with Stetson University College of Law to conduct the first ever *virtual* National Tax Moot Court Competition for 2021. While we are still finalizing some of the details, we anticipate that the competition will be held through a Zoom meeting format. While many individuals have become familiar with Zoom meetings, we also plan to have a "judges only" orientation to discuss the new virtual competition format and rules (at a date and time TBD).

The competition brings together (virtually) 16 teams from law schools around the country to compete on a tax-related topic. It will be held virtually from **April 1-2, 2021**. Serving as a judge is a very rewarding experience and it involves a minimal time commitment. For those willing to serve, we will provide you with a copy of the problem and a bench brief to assist you in preparing for your service as a judge.

Continuing Legal Education (CLE) credit will be provided.

Please volunteer to judge any of the following oral argument rounds (feel free to sign up for more than one round):

Rounds/dates, judge arrival times and approximate departure times:

Round 1: Thursday, April 1 (morning), 8:45 AM–12:15 PM

Round 2: Thursday, April 1 (afternoon), 1:15 PM–4:30 PM

Round 3: Friday, April 2 (morning), 8:15 AM–12:30 PM

Round 4: Friday, April 2 (afternoon), 1:30 PM–4:30 PM

If you would like to serve as a judge for the competition or have any questions, please reply to this email or contact us at justin.wallace@hwlaw.com or (813) 506-5137. We look forward to hearing from you soon.

Best regards,

Justin Wallace

Co-Chair, Florida Bar Tax Section National Tax Moot Court Competition

Brian Howsare

Co-Chair, Florida Bar Tax Section National Tax Moot Court Competition

Tax Section - IRS Liaison Meetings Set for April

Please join us on Thursday, April 22, and Friday, April 23, for this year's virtual liaison meetings with the IRS. The IRS Stakeholder Liaison Office will coordinate six to eight speakers from different areas of the IRS—Examinations, Collections, Appeals, Criminal, etc.—to update us on IRS news and to allow our members to inform them about non-client-specific concerns.



The liaison meetings will offer six to eight CLE hours depending on the length of the program. Sessions on each day are 9 AM – 1 PM. Don't miss your chance to participate in these section-members-only IRS liaison meetings, a benefit of your Tax Section membership. Registration and additional details coming soon.

Confirmed speakers include:

- Sandra Faye Holt, Director, Examination Appeals Area 6 (AL, FL, GA, NC, SC, TN, MS, KY, IN, MI, OH, IL, MO, MD, VA & DC)
- Bridget Roberts, Deputy, National Taxpayer Advocate
- Carol Campbell, Director, Return Preparer Office

- Sharyn Fisk, Director, Office of Professional Responsibility

Section Member Spotlight: Steve Hogan

This month's member spotlight is on [Steve Hogan](#), who has served multiple terms as a Tax Section Director, including three terms as the Director of the State Tax Division. Steve spearheaded the section's Hall of Champions podcast series, a three-year project that records and preserves "the wisdom of those lawyers who have meant so much to the development of tax law and policy in Florida."



Steve is a shareholder with Ausley McMullen in Tallahassee and practices in Tax, Trusts and Estates and Commercial Litigation. Before joining the firm, he served at the Florida Supreme Court as a Judicial Extern in the office of Justice Charles T. Canady. He also has served as an adjunct professor at the Florida State University College of Law, co-teaching an Estate Planning seminar. He earned his LL.M. degree in Taxation from the University of Alabama. While in law school, was the Senior Articles Editor of the Florida State University Law Review and was a member of the Order of the Coif.

The Florida Bar Journal, State Tax Notes and Bloomberg/BNA are among the publications that have included Steve's scholarly articles on tax law. He is a former member of the William H. Stafford American Inn of Court and Leadership Florida: Connect Class IV and is active in Second Circuit and Florida Bar legal communities.

Contact Steve at shogan@ausley.com or 850-425-5344 and follow him on Twitter and Instagram at @lawyerhogan.

Hall of Champions Interview With Lauren Detzel

The purpose of the Florida Bar Tax Section's "Hall of Champions" Interview Series is to record and preserve the wisdom of those lawyers who have meant so much to the development of tax law and policy in Florida.

In this episode, [H. French Brown, IV](#) interviews [Lauren Detzel](#), who served as Chair of the Tax Section in 1997-98,



and was the Hart Award recipient in 2004-05.

Ms. Detzel practices with the Dean Mead law firm in Orlando. Learn more about her at [this link](#).

[Click here](#) to listen on your iPhone through Apple Podcasts and [here](#) to listen on your web browser.

[Click here](#) to listen on Stitcher and [here](#) to listen on Google Podcasts.

Featured Tax Section Sponsor: Kaufman Rossin

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[Kaufman Rossin](#) is one of the top 100 CPA and advisory firms in the U.S., bringing clients the knowledge to protect themselves from risk, improve business performance and meet compliance requirements.

The Florida-based firm has been serving businesses in the U.S. and internationally for 55+ years, providing accounting, audit, tax and outsourced services, as well as business, risk and forensic advisory services. Kaufman Rossin has won significant awards, including repeat honors as “Best Accounting Firm to Work For” by Accounting Today.

With close to 400 team members, the firm prides itself on offering the resources of a powerhouse, personally delivered. Go beyond the numbers at [kaufmanrossin.com](#). For more information about doing business with Kaufman Rossin, please contact firm Principal Mark Scott, JD, LL.M., at (305) 857-6768 or mscott@kaufmanrossin.com.

U.S. Tax Court Diversity & Inclusion Series



To honor Black History Month (February), the United States Tax Court kicked off the first in a series of monthly programs celebrating diversity and inclusion in tax law. February’s webinar focused on Loretta Collins Argrett and her path to—and success in—the field of tax law. [View](#) the recorded webinar.

Upcoming guests of the "Tax Trailblazers: Mentoring the Next Generation" series will include Samuel C. Thompson, Jr. (March 31, 2021) and Glenn Carrington (April 28, 2021). More information can be found on the

Tax Section "Save the Dates"

March 26, 2021

Creditor Protection Nuts & Bolts

April 22–23, 2021

Tax Section - IRS Liaison Meetings

April 27–29, 2021

Tax Section Annual Meeting (Virtual)

April 30, 2021

Practical Tax Strategies for Real Estate Deal Structuring and Implementation

July 2–4, 2021

Tax Section Organizational Meeting
Omni Amelia Island Plantation Resort

October 15–17, 2021

Tax Section Fall Meeting
The Breakers Palm Beach

February 17–19, 2022

Tax Section Directors' Meeting
The Driskell, Austin, TX

January 12, 2022

ITC Boot Camp
JW Marriott Miami

January 13–14, 2022

International Tax Conference
JW Marriott Miami

May 19–21, 2022

Tax Section Annual Meeting
Hyatt Regency Coconut Point Resort

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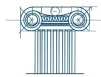
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