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CROUCH & UNGERMAN, L.L.P.



TAXATION

22

PREDICTING THE UNPREDICTABLE: COVID-19, Elections, and Other 2020 Tax Trends

Conference Qualifies for 8.80 CPE Hours and 7.50 MCLE Hours

Fee: \$50 Per Person

The 22nd Annual
Meadows Collier
Conference
Thursday, October 29, 2020

VIRTUAL CONFERENCE

Please note: Due to the current guidelines issued by the CDC, members of Meadows Collier made the decision to **change the format of this live event to a webcast**. We apologize for any inconvenience. We did so to protect your health and safety and the health and safety of our firm members.

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Meadows Collier



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About Meadows Collier: Meadows, Collier, Reed, Cousins, Crouch & Ungerman, L.L.P. was founded in 1983 and is recognized nationally for its expertise in all areas of taxation. The firm represents a cross-section of businesses and individuals in high-stakes litigation and complex tax and business matters, including federal and state tax, income tax, wealth planning, corporate, real estate, and other commercial transactions. Firm attorneys provide effective representation for clients when facing the most complex or sensitive matters.

The firm is distinguished with its highly experienced lawyers who are Texas Board Certified in tax law and estate planning and probate law. Firm lawyers also hold advanced law degrees (LL.M.) in Taxation and are also Certified Public Accountants, as well as former federal judicial clerks and former adjunct law professors.

CONFERENCE AGENDA

Thursday, October 29, 2020

8:00 a.m. – 8:10 a.m. Welcome and Announcements

Matthew S. Beard, J.D., LL.M.

8:10 a.m. – 9:10 a.m. Breaking Down the Tax Consequences of Debt Relief

COVID-19 has caused unprecedented economic hardship, and as a result, businesses and individuals alike may feel the need to take actions such as modifying loans, restructuring debts, filing for bankruptcy, or seeking relief from indebtedness to ease the economic burdens they face. This presentation will discuss the federal income tax consequences of these traditional debt relief measures, as well as the tax implications of congressionally-enacted relief measures, including loans under the CARES Act.

Charles D. Pulman, J.D., LL.M., CPA

Annie E. McGinnis, J.D., LL.M.

9:10 a.m. – 10:10 a.m. The New Normal: Reversal of Traditional Estate Planning

Estate, gift, and GST exemptions remain at historic levels, but may be the target of tax legislation following the elections. Traditional estate planning techniques may no longer suit many clients. The panel will discuss why planners may need to rethink how we have “always done things.”

Alan K. Davis, J.D., CPA

Eric D. Marchand, J.D., LL.M.

10:10 a.m. – 10:25 a.m. BREAK

10:25 a.m. – 11:15 a.m. Criminal Tax Update

This presentation will cover recent trends in criminal investigations by the Internal Revenue Service, tax prosecutions by the Department of Justice, and current criminal tax enforcement statistics.

Michael A. Villa, Jr., J.D., LL.M.

11:15 a.m. – 12:25 p.m. The More Things Change, the More They Stay the Same – IRS Pandemic Update

The more things change, which they have in the times of COVID-19, the more they stay the same. While the IRS took a bit of a hiatus during the early months of the pandemic, they are back in business and engaging taxpayers aggressively in new examinations. This presentation discusses current IRS practices and priorities in Examination, Appeals, and Collection and the unique challenges of dealing with the IRS and DOJ Tax in a remote environment.

Josh O. Ungerman, J.D., CPA

Mary E. Wood, J.D.

12:25 p.m. – 1:25 p.m. LUNCH BREAK (Lunch on your own)

1:25 p.m. – 2:55 p.m. Contentious Contentions in Texas Tax: Opportunities or Potential Pitfalls?

The past several months have seen a number of significant developments in Texas franchise and sales and use tax, including judicial and administrative decisions, policy developments and recently filed lawsuits. In a single day, for example, the Texas Supreme Court delivered three significant franchise tax decisions. This presentation will focus on select issues where potential opportunities or other significant implications may exist for taxpayers and tax practitioners.

David E. Colmenero, J.D., LL.M., CPA

Alex J. Pilawski, J.D.

2:55 p.m. – 3:05 p.m. BREAK

3:05 p.m. – 4:05 p.m. Cryptocurrency, Captives, and Easements, Oh My!

Did your client exchange cryptocurrency? Or buy insurance from a captive insurance company? Or participate in a partnership that executed a conservation easement? Or better yet, did your client take the tax savings from his or her syndicated conservation easement deal to fund a Section 831(b) micro captive that invested its insurance reserves in the buying and selling of virtual currency? While 2020 has been a universally challenging year, it has been particularly challenging for these taxpayers as the IRS has relentlessly pursued its enforcement initiatives. This presentation highlights the factual and legal background of these high-IRS-focus areas and explores in detail legislative, IRS-administrative, and judicial developments over the past year.

Anthony P. Daddino, J.D., LL.M.

Paul M. Budd, J.D., LL.M.

4:05 p.m. – 4:55 p.m. Challenges for the Tax Advisor

COVID-19 and the elections add to the challenges of the tax professional. Change is expected due to large budget deficits and a new political environment. This presentation discusses tax changes proposed by Democrats, along with steps the tax advisor should consider before year-end.

Charles M. Meadows, Jr., J.D., CPA

4:55 p.m. CONFERENCE ADJOURNS

GENERAL INFORMATION

Program Format: Webcast only

Program Fee: \$50 Per Person

CPE Hours: 8.80 Hours; Sponsor ID #08150

MCLE Hours: 7.50 Hours

Conference Course #: 174099606

To Register Go To: <https://www.meadowscollier.com/conference>

Registration Confirmation and Conference Material Access: Meadows Collier will email a registration confirmation to each registrant after processing the conference registration. The registration confirmation will include log-in information for the webcast. **Each registrant will need to watch for a separate email from BPN Media with a conference account link and access to the materials.**

If you register one week or later prior to the conference date, your registration confirmation will be sent to you as soon as your registration is received and processed by Meadows Collier. **An email from BPN Media will follow your registration confirmation from Meadows Collier with an account link and access to the materials.**

Cancellation: Full refunds will be given on or before the program date. Individuals who “no show” on the date of the webcast will forfeit the full registration fee. Substitutions are welcome. You must contact Meadows Collier prior to the conference webcast to provide the name of the person substituting for the person registered.

Webcast Information: The webcast for the 22nd Annual Meadows Collier Tax Conference is being hosted by BPN Media. It can be viewed on any computer or mobile device and is compatible with most browsers. Both audio and video will be delivered through the computer; no telephone required. Once you are registered, you will have access to test the system. Questions for the speakers may be submitted online during the webcast.

Webcast Technical Support: Email: help@bpnmedia.com or Phone: (877) 602-9877

Polling Questions (*during the webcast*): In compliance with the Texas State Board of Public Accountancy CPE Standards for Continuing Professional Education Programs and Rules for Sponsors §523.-Monitoring mechanism for group Internet based programs. In addition to meeting all other applicable group program standards and requirements, group Internet based programs must employ some type of real time monitoring mechanism to verify that participants are participating during the course. The monitoring mechanism must be of sufficient frequency and lack predictability to ensure that participants have been engaged throughout the program. The monitoring mechanism must employ at least three instances of interactivity completed by the participant per CPE credit.

Recording: All audio and video recording of the Meadows Collier Tax Conference is prohibited without prior written permission from Meadows Collier.

REGISTRATION

RESERVE YOUR SPOT TODAY

Register Here:

If paying by credit card (MasterCard, Visa or Discover), please [click here](#) to go to LawPay to register. Once you complete the registration form on LawPay, your registration will be emailed to Meadows Collier. You will receive confirmation from LawPay that your registration was completed and sent to Meadows Collier.

To register and pay by check, please [click here](#) to complete the registration form and mail with a check payable to Meadows Collier to:

Susan House, Marketing Manager
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If you have any questions, please feel free to contact Susan House or Paige Hartsfield at (214) 744-3700 or by email at shouse@meadowscollier.com or phartsfield@meadowscollier.com.