



23rd Annual Meadows Collier Tax Conference

Tuesday, November 2, 2021

Two Options to Attend: In-Person or Webcast

Navigating Emerging Tax Issues in a Post-Pandemic World

New Location This Year:

Renaissance Dallas Addison Hotel
15201 Dallas Parkway
Addison, TX 75001

Conference Qualifies for 10 CPE Hours
and 8.50 MCLE Hours

Cost Per Person: \$275

Discounts available for groups of three or more registering together and paying by check.

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 current and former adjunct law professors.



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23rd Annual Meadows Collier Tax Conference

Navigating Emerging Tax Issues in a Post-Pandemic World

Tuesday, November 2, 2021

7:00 a.m. – 8:00 a.m.

Registration and Continental Breakfast

8:00 a.m. – 8:55 a.m.

The Three “Cs” of the IRS Today: Compensation, Cryptocurrency, and Captives

Are there more “Cs” in the IRS’ inventory of controverted issues? Yes. Are there other letters of the alphabet? You bet. But there is no denying that the IRS has focused on the areas of (1) perceived self-employment tax avoidance through creative divisions of partnership income for service partners and alleged under-market salaries paid by S corporations, (2) cryptocurrency uses and exchanges that fall outside of traditional IRS reporting mechanisms and where there has been explosive growth that the IRS believes has gone under-taxed, and (3) private-held insurance companies known as microcaptives that, according to the IRS, serve no risk management purpose and exist solely to gyp Uncle Sam. This presentation will explore the details behind the IRS’ enforcement initiatives, recent administrative and judicial developments, and ways to help your clients navigate these murky, shark infested waters.

Anthony P. Daddino, J.D.

8:55 a.m. – 9:50 a.m.

Pandemic or Post-Pandemic: IRS Criminal Enforcement Marches Forward Either Way

This presentation will review IRS-CI hiring trends, the recent creation of the IRS Fraud Enforcement Office, the Office of Promoter investigations, and specific transactions that are under the microscope by the IRS Criminal Division.

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

9:50 a.m. – 10:05 a.m. **BREAK**

10:05 a.m. – 11:00 a.m.

Compensatory Partnership Interests – Effect of the Final Section 1061 Regulations and Potential Legislation

This presentation will discuss the state of the law affecting compensatory partnership interests. Primarily, this presentation will focus on the applicability and effect of the Final Regulations implementing I.R.C. § 1061, which imposes a three-year holding period for long-term capital gain treatment for profits interests in certain partnerships. This presentation will also discuss the status of pending potential changes to the federal income taxation of compensatory partnership interests.

Stephen A. Beck, J.D., LL.M.

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

11:00 a.m. – 11:55 a.m.

New Frontiers in Challenging the Texas Comptroller

Deciding when, where, and how to challenge an assessment of tax or the denial of a refund claim by the Texas Comptroller are important strategic decisions that taxpayers should carefully consider. These decisions just became more complicated with recent legislation making district court more accessible, thereby creating new opportunities as well as potential issues. In addition, recent and pending court cases also create new challenges for taxpayers in deciding how to proceed. This presentation will discuss these recent developments and the important new issues to consider in challenging the Texas Comptroller.

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

Alex J. Pilawski, J.D.

(Agenda Continued)

11:55 a.m. – 1:10 p.m. LUNCH PRESENTATION (60 minute presentation)

Where Tax Problems Start: Tips and Techniques for Handling IRS Audits

The IRS is ramping up examinations and onboarding additional IRS examiners after the COVID-19 slowdown. This presentation will outline tips and techniques for handling an IRS examination from inception to conclusion, including options for challenging proposed IRS adjustments post-IRS examination. Specifically, the presentation will include discussion of the following: (1) how cases are selected for IRS examination, (2) data that the IRS can access in IRS examination case selection, (3) current IRS examination initiatives and high priority areas for IRS examination, (4) discussion for due diligence that should be conducted upon receiving notice of an IRS examination, (5) discussion of IRS document requests and responses, (6) strategy for handling issues raised in examinations, (6) considerations related to IRS requests to extend the statute of limitations on assessment, (7) options for challenging proposed IRS examination adjustments, and (8) tips for challenging proposed IRS examination adjustments.

Josh O. Ungerman, J.D., CPA

Mary E. Wood, J.D.

1:10 p.m. – 2:05 p.m.

Update on the IRS BBA Centralized Partnership Audit Regime

The IRS is now in year three of the BBA Centralized Partnership Audit Regime, which became effective January 1, 2019, with the intent to centralize and streamline partnership tax proceedings. The presentation will focus on IRS guidance, the current status of BBA audits, and what to expect in 2021 and beyond.

Joel N. Crouch, J.D.

Ryan C. Dean, J.D., LL.M.

2:05 p.m. – 3:00 p.m.

Your Client Just Moved to Texas – Now What?

This presentation contemplates clients moving to Texas and the resulting estate planning that should be considered.

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

Jana L. Simons, J.D., LL.M., PFP©

3:00 p.m. – 3:15 p.m. BREAK

3:15 p.m. – 4:10 p.m.

Civil Penalties: Tips to Avoid, Mitigate, and Defend Against Additions to Tax

This presentation covers common civil tax penalties and IRS enforcement trends. It addresses both deficiency-related and non-deficiency (or “assessable”) penalties, and available defenses against such penalties, including the reasonable cause exception, first-time abatement rule, and IRS procedural requirements. With respect to procedural requirements, the presentation provides an update on recent judicial developments with respect to the Section 6751(b) pre-assessment managerial approval requirement.

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

4:10 p.m. – 5:05 p.m.

Crystal Ball Tax Legislation Update

Mr. Davis will lead a panel of Tax All-Stars to discuss proposed potential/possible/actual tax law changes. The discussion will include a summary of the changes and action items to be considered prior to the end of the year and thereafter.

Moderator: Alan K. Davis, J.D., CPA

Panelists: Thomas J. Hineman, J.D., LL.M., Charles D. Pulman, J.D., LL.M., CPA and Annie E. McGinnis, J.D., LL.M.

5:05 p.m. ADJOURN

5:05 p.m. NETWORKING RECEPTION

General Information

Program Date: Tuesday, November 2, 2021

Program Formats: In-person or Webcast

Hours: 10.00 CPE Hrs. and 8.50 MCLE Hrs.

NOTE: The CPE credit for the webcast will be issued by Business Professionals Network, Inc.

Live Conference Course #: 174137269

NEW In-person Location: Renaissance Dallas Addison Hotel, 15201 Dallas Parkway, Addison, TX 75001, (972) 386-6000

Parking: Complimentary self-parking the day of the conference in either the garage or surface lot. Valet Parking is not available.

Agenda: • **In-person Conference Registration and Continental Breakfast:** 7:00 a.m. – 8:00 a.m.

• **Breaks:** 9:50 a.m. – 10:05 a.m., 3:00 p.m. – 3:15 p.m.

• **Lunch:** 11:55 a.m. – 1:00 p.m. Lunch provided for only in-person conference participants. **NOTE:** There is a lunch presentation provided for all conference attendees both in-person and webcast.

• **Networking Reception after the In-person Conference:** Attend a complimentary networking reception immediately following the conclusion of the conference.

Program Fee: \$275 Per Person

Group Discounts: Group Discounts are available for attendees for either format: in-person or webcast. Discounts available are as follows:

- Three (3) or More Registrants = 10% Discount
- Six (6) or More Registrants = 20% Discount
- Ten (10) or More Registrants = 25% Discount

Payment for Group Discounts: Groups must (1) Register together in order to receive a group discount; (2) pay by check payable to “Meadows Collier”; and (3) mail one check for the total registration fee with all registration forms for the group to:

Susan House, Marketing Manager
Meadows Collier
901 Main St., Ste. 3700
Dallas, TX 75202

NOTE: Group Discount registrations can only be paid by check.

Register and Pay by Check: You can register and pay by check. All Group Discount payments **MUST** be made by check and mailed with all completed Registration Forms. Check payments are payable to “Meadows Collier” and should be mailed to Susan House, Marketing Manager, Meadows Collier, 901 Main St., Ste. 3700, Dallas, TX 75202. Click [here](#) for the link to the “fillable” Registration Form to complete and mail with your check payment.

Register and Pay by Credit Card: You can register and pay by credit card (MC, Visa, Discover) or Electronic Check through LawPay.

LawPay IS NOT available for Group Discount registrations and payment. Click [here](#) for the LawPay link.

QR Code to Access the LawPay Registration Form from your Tablet or Smartphone:

- Open the camera app or QR Code reader app on your tablet or smartphone.
- Hold your device over the QR Code so that it’s clearly visible on your smartphone or tablet screen.
- Hold your device still while the app scans the QR Code.
- Click the link that appears at the top of your screen to pull up the LawPay registration page.



Cancellation: Full refunds will be given on or before the program date. Individuals who “no show” on the date of the conference, both in-person and webcast, (Nov. 2, 2021) will forfeit the full registration fee. Substitutions are welcome. You must contact Meadows Collier prior to the conference date to provide the name of the person substituting for the person registered.

Registration Confirmation and Conference Material Access for In-person Attendees: Meadows Collier will email a registration confirmation to each person attending the conference in-person after processing each conference registration. Your confirmation will include a link to access the conference materials prior to the conference date for you to download to an electronic device and/or print the conference materials. You will be given a flash drive at the conference with all materials saved on the flash drive.

Registration Confirmation and Conference Material Access for Webcast Attendees: BPN will email a registration confirmation to each person attending the conference via webcast after each conference registration is processed. The email will include a conference account link and access to the materials.

Webcast Information: The webcast for the 23rd Annual Meadows Collier Conference is hosted by BPN. 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 is 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 (877) 602-9877

Polling Questions for Webcast Attendees: 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 participants per CPE credit.

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

Cell Phones: Please turn off/silence cell phones while the conference is in session.

Smoking: The Renaissance Dallas Addison Hotel is a “smoke-free” facility.