

# The 2016 Annual Income Tax Seminar

June 23 • San Diego / June 24 • Costa Mesa / June 24 • San Francisco

## REGISTRATION FORM

Note: One registrant per form. Photocopies may be used.

Please choose one location:

- Thursday, June 23, 2016**  
**San Diego, CA**
- Friday, June 24, 2016**  
**San Francisco, CA**
- Friday, June 24, 2016**  
**Costa Mesa, CA**

Bar Number: \_\_\_\_\_

Name: \_\_\_\_\_

Firm: \_\_\_\_\_

Firm Address: \_\_\_\_\_

City, State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

(Required for email confirmation)

Program package includes 7.5 hours of MCLE, program materials on USB drive, continental breakfast, and lunch.

- Check here if you do not want your information released.

### PRE-REGISTRATION FEES (Check the appropriate circle)\*\*

- \$145** Taxation Section Members or CalCPA
- \$240** Non-Taxation Section Members or Non-CalCPA  
(Includes membership in the Taxation Section for 2016)
- \$75** Current Law Students

\*\*Onsite registration fee is **\$240** for everyone (if space is available), please register in advance.

(Includes membership in the Taxation Section for 2016)

**AMOUNT ENCLOSED OR TO BE CHARGED**

\$ \_\_\_\_\_

### REGISTRATION INFORMATION

**Deadline:** In order to pre-register, your form and check, payable to The State Bar of California, or credit card information, must be received by Thursday, June 16, 2016.

**Register Online:** <http://taxation.calbar.ca.gov>

**Mail To:** Program Registrations, The State Bar of California,  
180 Howard Street, San Francisco, CA 94105

**Fax To:** Program Registration at 415-538-2368. In order to fax your registration, credit card information is MANDATORY.  
**(Photocopies of checks will NOT be accepted.)**

### CREDIT CARD INFORMATION (VISA/MASTERCARD ONLY)

I authorize The State Bar of California to charge my program registration to my VISA/ MasterCard account. (No other credit card will be accepted.)

Account Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_ (VISA or MasterCard only)

Cardholder's Name: \_\_\_\_\_

Cardholder's Signature: \_\_\_\_\_

The State Bar of California and Taxation Law Section are approved State Bar of California MCLE providers.

Register Online <http://taxation.calbar.ca.gov>

# PROGRAM SCHEDULE

## Registration and Continental Breakfast

8:00 a.m.

## Opening Remarks

8:30 a.m.

## Examining the U.S. Taxation of Foreign Trusts and Their Beneficiaries

8:35 a.m. - 10:05 a.m.

Examining the U.S. taxation of foreign trusts and their U.S. beneficiaries with a special emphasis on the U.S. tax implications and foreign trust reporting requirements associated with participating in a foreign pension, social security, annuity or retirement plan. Including the reporting issues concerning contributions, distributions, income and whether or not a foreign retirement plan is considered a foreign trust for U.S. tax purposes.

**SPEAKERS:** Patrick W. Martin, Esq., *Procopio, Cory, Hargreaves & Savitch LLP (SD)*  
Robert Horwitz, *Hochman, Salkin, Rettig, Toscher & Perez (CM)*  
Steven L. Walker, *Law Offices of Steven L. Walker*; Liliana Menzie, *DLA Piper (SF)*

## Tax Controversy: Practice Tips from the Tax Trenches

10:10 a.m. - 11:40 a.m.

Advice, tips and recommendations from tax controversy experts regarding difficult tax practice issues.

**SPEAKERS:** Najah J. Shariff, Esq., *US Attorney's Office, Central District of California*; Carolyn M. Lee, Esq., *Abkin Law, LLP (SD)*  
Lavar Taylor, *Law Offices of A. Lavar Taylor, LLP*; Gary Howard, *GL Howard & Company CPAs, LLP (CM)*  
Betty J. Williams, *Law Office of Williams & Associates, P.C. (SF)*

## Lunch

11:45 a.m. - 12:15 p.m.

## Ethics Part 1 and Part 2

12:20 p.m. - 1:50 p.m.

### Ethics Part 1: Tax Assistance to Marijuana Businesses

Marijuana businesses that are now legal in some states, but still illegal under federal law, need ethical and competent professional tax advice. Tax professionals who give that advice need assurance that they will not be adversely affected by the fact that the business is illegal under federal law.

### Ethics Part 2: Privilege Issues Arising during Representation

Attorneys, CPAs and Privileged Communications and the Work-Product Doctrine.

**SPEAKERS:** Kevan P. McLaughlin, Esq., *McLaughlin Legal*; Jared P. Werner, Esq., *CPA, Levitzacks (SD)*  
Professor Michael Lang, *Chapman University*; Michael Shaff, *Irvine Venture Law Firm, LLP (CM)*  
Doug Youmans and Irina Rospotnyuk, *Wagner, Kirkman, Blaine, Klomparens & Youmans, LLP*; Chris Speck, *Former District Counsel at the Internal Revenue Service (SF)*

## Partnership Tax Allocation Issues

1:55 p.m. - 3:25 p.m.

Special allocations of partnership income, gain, loss and deductions. Examining targeted and safe-harbor allocations and the regulations concerning substantial economic effect and discussing the new rules for partnership tax audits.

**SPEAKERS:** Phil L. Jelsma, Esq., *CGS3, LLP (SD)*  
Layton Pace, *Pace Tax Law*; Boyd Hudson, *Adams, Hawekotte & Hudson (CM)*  
Belan Wagner, *Wagner, Kirkman, Blaine, Klomparens & Youmans, LLP (SF)*

## Income Tax Update 2016

3:30 p.m. - 5:00 p.m.

The presentation will focus on federal income tax developments in the past year that impact individual taxpayers and closely-held businesses. Generally, the first area to be reviewed is federal tax legislation enacted during the past year. Next, proposed legislation and the tax reform will be discussed. The final part of the presentation generally reviews the important cases, rulings, notices, and regulations, including areas that the IRS has targeted for audit and litigation.

**SPEAKERS:** John I. Forry, Esq. and Katrina W. Wu, Esq., *Seltzer Caplan McMahon Vitek (SD)*  
Stuart Simon, *BuchalterNemer*; Ashley Kerins, *Sullivan Hill Lewin Rez & Engel (CM)*  
Annette Nellen, *Director of MST Program San Jose State University (SF)*

# REGISTRATION INFORMATION

### CANCELLATIONS/REFUND POLICY:

Cancellations and requests for refunds must be received in writing no later than Thursday, June 16, 2016 and are subject to a \$25 service charge. Refunds will not be available after Thursday, June 16, 2016.

### QUESTIONS:

For registration information call 415-538-2508. Telephone registrations will not be accepted. For program content and/or Section information call 415-538-2580.

### SPECIAL ASSISTANCE:

For special assistance, please call 415-538-2580.

### ON-SITE:

On-site registration will be on a space available basis. Call to confirm space availability.

