MILLENIUM BILTMORE HOTEL
LOS ANGELES, CALIFORNIA
MONDAY-WEDNESDAY
JANUARY 27–29, 2020

USC Gould School of Law

USC GOULD SCHOOL OF LAW 2020 TAX INSTITUTE

TAX 20

THE ESSENTIAL THREE-DAY EVENT FOR TAX PROFESSIONALS

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networking opportunities

Join speakers, sponsors, planning committee members and other tax professionals at our networking breaks and evening receptions immediately preceding our evening workshops.

The USC Gould School of Law gratefully acknowledges the contributions of LexisNexis Matthew Bender, the publisher of Major Tax Planning and other professional tax publications, in hosting the Institute's Monday evening reception.

USC Gould gives thanks to Holthouse Carlin & Van Trigt LLP for hosting the Institute's Tuesday evening reception and to Hahn & Hahn LLP for hosting the Institute's Wednesday evening reception.

Last but not least, we would like to recognize the generous support of The Bryn Mawr Trust Company of Delaware and USC's Jack Barcal in hosting the Institute's networking breaks on Wednesday morning and afternoon.

sponsors and supporters

The USC Gould School of Law gratefully recognizes the generous contributions of the following sponsors and supporters of the 2020 Tax Institute:

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Venable LLP
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contact information

USC Gould School of Law
Continuing Legal Education
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Los Angeles, California 90089-0071

Telephone: (213) 821-3580
cle@law.usc.edu
http://gould.usc.edu/cle

Office hours are 9:00 a.m. to 5:00 p.m. Pacific Time
### MONDAY – CORPORATE TAX PLANNING

#### 7:30 AM
**Check-In and Continental Breakfast**

#### 8:45 – 9:00 AM
**Welcome and Opening Remarks**

#### 9:00 – 10:10 AM
**Recent Developments and Trends in Corporate Taxation Planning**
Join perennial favorite Mark Silverman and his partners Eric Solomon, Lisa Zarlenga and Greg Kidder as they review developments and issues for transactions, including the impact of the Tax Cuts and Jobs Act and related guidance under Section 163(j), Section 168(k), and Section 382. As well as recent guidance from the IRS on Section 355 ruling policy and certain internal restructurings.

Mark J. Silverman  
Steptoe & Johnson LLP  
Washington, D.C.

Eric Solomon  
Steptoe & Johnson LLP  
Washington, D.C.

Lisa M. Zarlenga  
Steptoe & Johnson LLP  
Washington, D.C.

Gregory N. Kidder  
Steptoe & Johnson LLP  
Washington, D.C.

#### 10:10 – 10:30 AM – Networking Break

#### 10:30 – 11:30 AM
**Corporate Tax Issues in Recent Deals**
Learn about recent interesting and high profile public deals from nationally-known experts as they focus on each transaction’s structural and commercial features and analyze its tax treatment, with particular emphasis on novel tax issues.

Alexander M. Lee  
Cooley LLP

Lewis R. Steinberg  
Managing Director, M&A  
BoF Securities  
New York, NY

#### 11:30 AM – 12:30 PM
**Where Did the TCJA Corporate Provisions Fall Short? Can Regulations or New Legislation Fix These Shortcomings?**
While the Tax Cuts and Jobs Act fundamentally restructured our domestic and international corporate tax rules, it left glitches, some intended and some not. Join our experts as they identify some of these glitches and discuss how it can be fixed including what the IRS or Treasury can fix, what Congress must fix with new legislation (technical or substantive), retroactively or prospectively, and the administrative and Constitutional limits.

Christopher P. Bowers  
Skadden, Arps, Slate, Meagher & Flom LLP  
Washington, D.C.

Steven M. Rosenthal  
Senior Fellow  
Urban-Brookings Tax Policy Center  
Washington, D.C.

#### 12:30 – 2:00 PM
**Luncheon and Keynote Address**
Join Commissioner Charles Rettig for a special 30 minute luncheon discussion about the current priorities of the Internal Revenue Service.

Commissioner Charles P. Rettig  
Internal Revenue Service  
Washington, D.C.

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((@USCGouldCLE)  
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MONDAY – CORPORATE TAX PLANNING

AFTERNOON DUAL TRACK PROGRAMMING

TRACK A – CORPORATE A

2:00 – 3:00 PM

Life Cycle of a Corporation: Formation and Other Infancy Issues
Hear from experienced speakers as they focus on start-up tax considerations, including choice of entity, formation, capitalization, qualified small business stock, qualified opportunity zones, and management compensation.

3:00 – 4:00 PM

Life Cycle of a Corporation: the Teenage Years and Early Adulthood
Learn about key challenges facing companies during their growth years. U.S. companies expanding globally will need to address foreign legal entity structuring and funding, as well as supply chain and intangible property planning. Foreign companies with new U.S. investors may need to domesticate or at least consider the impact of (recently reformed) U.S. tax rules. Mid-market M&A opportunities must be assessed and these transactions often include ongoing economic arrangements. Finally, companies may need to consider later stage financing, including convertible equity, “SAFES”, convertible debt and downround financing issues.

4:00 – 4:20 PM – Networking Break

4:20 – 5:20 PM

Life Cycle of a Corporation: Maturity and Exit
Hear experienced speakers as they discuss structuring for and issues involved in IPO transactions, planning for sale to third parties including seller and company tax considerations, preparing for buyer considerations and negotiating the terms of a stock purchase agreement.

TRACK B – CORPORATE B

2:00 – 3:00 PM

Hot Tax Topics for Closely-Held Businesses
Join this fast-paced session on recent developments and important trends that affect closely-held corporations and partnerships and their owners.

3:00 – 4:00 PM

Private Equity Cross Border Investments from an Individual’s Perspective
The 2017 Tax Act made dramatic changes to the structure of investments with non-U.S. operations when the ultimate owners are U.S. individuals. This session will explore questions of proper structuring including: How do you manage GILTI? What about Subpart F? Is a Section 962 election beneficial? Is checking the box on foreign opcos beneficial? Or, is inserting a U.S. GILTI blocker the appropriate action?

4:00 – 4:20 PM – Networking Break

4:20 – 5:20 PM

Recent Guidance on Section 199A: Traps for the Unwary and Planning Opportunities
Can a REIT “wrapper” convert interest income into QBI? Does the red-headed stepchild (PTPs) now have favorite son status? What is a trade or business? Learn about recent developments and trends including a review of specified trades or businesses and the de minimis and anti-abuse rules, aggregating activities, reporting requirements, sunset provisions and case studies.
The following sessions will run concurrently.

Entertainment Industry Tax Update
Learn about recent federal and California tax developments affecting the entertainment industry, including Sections 199A, 168(k), foreign tax provisions (Section 367, GILTI, FDII, Subpart F), limitation on business losses, exchange of sports player contracts, California sourcing rules for royalties and services, and California’s AB 5 on the classification of employees and the impact on loan-outs.

Bradford S. Cohen
Jeffer Mangels Butler & Mitchell LLP
Rick Rosas
PwC
Michael H. Salama
Lead Tax Counsel
The Walt Disney Company
MODERATOR
Schuyler M. Moore
Greenberg Glusker

Foreign Activities of U.S. Taxpayers: Feeling GILTI?
This timely session will address considerations for structuring (or re-structuring) foreign investments, business operations and other offshore activities of U.S. taxpayers. The speakers will also focus on the planning and structuring challenges presented by the GILTI regime enacted as part of the 2017 Tax Cuts and Jobs Act, in light of recent regulatory and other administrative guidance by the Treasury and the IRS. Topics will include: the pros and cons of making the Section 962 election for an individual to be taxed as a domestic corporation on Subpart F income inclusions, including GILTI; the alternative of using a domestic corporation to hold foreign corporations domestic; foreign partnership and other non-corporate structuring alternatives; and relevant tax compliance and reporting considerations.

Recent California Income Tax Updates Including Market-Based Sourcing and Other Developments
Join the speakers as they address changes and proposed changes to the California market sourcing regulation, including recent chief counsel rulings and practical insights around the issue. This session will also address the California-specific dynamics around conformity and lack of conformity to federal tax reform, recent cases and administrative decisions, and other procedural developments regarding practice before the Franchise Tax Board and/or the Office of Tax Appeals.

Bradford S. Cohen
Jeffer Mangels Butler & Mitchell LLP
Rick Rosas
PwC
Michael H. Salama
Lead Tax Counsel
The Walt Disney Company
MODERATOR
Schuyler M. Moore
Greenberg Glusker
Polina S. Chapiro
Green Hasson Janks
Paul Sczudlo
Withersworldwide
Prof. Gary McBride
Professor Emeritus
Cal State East Bay
Danville, CA
Kathleen P. Dill
PwC
Christopher Whitney
PwC
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**MONDAY – CORPORATE TAX PLANNING**

**Retirement Plan Update: Legislation and Regulations**
The Secure Act was passed unanimously by the House (H.R. 1994) on April 9, 2019 and the Senate introduced a similar bill – RESA (S. 972). These bills make amendment to the Code and ERISA in an attempt to expand retirement savings opportunities for American workers. California also enacted AB 5 which codified the Dynamex case adversely impacting the status of independent contractors and setting standards that differ substantially from the Code and ERISA. This seminar will explore the impact of these bills on retirement planning and its consequences to employers and their employees.

**Avoiding Conflicts of Interest**
This session will cover not only the basics of conflict of interest rules under the new California Rules of Professional Conduct, but also some more complex and nuanced conflict issues, including conflict waivers, ethical screens, parent-subsidiary conflicts, business conflicts, and joint representation issues.

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**TUESDAY – PARTNERSHIPS, REAL ESTATE, ENFORCEMENT & INDIVIDUAL**

**7:30 AM**
Check-In and Continental Breakfast

**8:45 – 9:00 AM**
Welcome and Opening Remarks

**9:00 – 10:00 AM**
Recent Developments in Partnership and Real Estate Guidance
Learn about up-to-the-minute legislative, regulatory, and judicial developments in partnership and real estate tax from one of the country’s leading experts.

**10:00 – 11:00 AM**
Section 199A Overview
This session will first provide an overview and summary of the final regulations. The experienced speakers will discuss the complexities of determining the application of Section 199A in deals and in compliance and the unanswered questions and problems, particularly with respect to real estate and the limitation for the deduction using unadjusted basis of qualified property immediately after acquisition (UBIA).

**11:00 – 11:20 AM**
Networking Break

**11:20 AM – 12:20 PM**
Application of Section 163(j) in the Partnership Context
Learn from the expert speakers as they explore the application of Section 163(j) in the partnership context.

**12:20 – 2:00 PM**
Luncheon and Keynote Address
Join Judge Mark Holmes for a special 30 minute luncheon discussion about the current priorities of the United States Tax Court.

**1.5 hours of MCLE legal ethics credit available**

**7:30 AM**
Check-In and Continental Breakfast

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Learn from the expert speakers as they explore the application of Section 163(j) in the partnership context.

**12:20 – 2:00 PM**
Luncheon and Keynote Address
Join Judge Mark Holmes for a special 30 minute luncheon discussion about the current priorities of the United States Tax Court.
FOREIGN INVESTMENTS IN U.S. REAL ESTATE
Join expert speakers as they discuss recent IRS guidance and its impact on cross-border investments in U.S. real estate. Session topics will include items affecting investments from both substantive and withholding tax perspective.

Tom Calianese
Ernst & Young LLP
New York, NY

Angela Rohman Russo
KPMG LLP
San Francisco, CA

OPPORTUNITY ZONES & SECTION 1031 – PART 1
TJCA's creation of a tax deferral and gain exclusion opportunity through investment in Qualified Opportunity Zone activities has received much attention in the investment world. Learn about the basics of how OZone tax benefits work, how these investments can be structured in light of regulatory guidance and what questions remain open for taxpayers and planners to consider when planning how to take advantage of the opportunities offered by new Code Sections 1400Z-1 and -2.

Bill Levy
Kirkland & Ellis LLP
Chicago, IL

Lou Weller
Weller Partners LLP
Sausalito, CA

OPPORTUNITY ZONES & SECTION 1031 – PART 2
Code Sections 1400Z-1 and -2 provide tax deferral opportunities for reinvestment of certain gains into qualified opportunity funds while Code Section 1031 provides tax deferral opportunities for reinvestment of certain real estate gains into qualified real estate investments. This session will explore the differences between the mechanics of Code Sections 1400Z-1 and -2 as compared to Code Section 1031 and explore relevant considerations for taxpayers considering the potential utilization of these provisions.

Bill Levy
Kirkland & Ellis LLP
Chicago, IL

Lou Weller
Weller Partners LLP
Sausalito, CA

MAINTAINING CLIENT CONFIDENTIALITY IN TAX MATTERS IN THE UNITED STATES AND ABROAD
U.S. corporations with international operations and their subsidiaries conducting business abroad must be ever-vigilant in protecting their tax-related communications with counsel and accountants from disclosure to regulators, the courts, and competitors. Learn about the latest legal and regulatory developments practitioners should be familiar with and best practices to maximize protection of your clients’ privileged communication.

Mary Beth Maloney
Gibson, Dunn & Crutcher LLP
New York, NY

Dennis L. Perez
Hochman Salkin Toscher Perez P.C.
Handling IRS Examinations and Litigation Under the New Partnership Procedural Regime

The partnership audit procedures of the Bipartisan Budget Act of 2015 (BBA) are in force. The IRS BBA examination procedures of partnerships and related tax litigation will be vastly different from past years TEFRA partnership audit procedures that were enacted in 1982. Treasury regulations setting forth the new audit regime have been finalized and the Tax Court rules regarding partnerships have been recently amended. If a partnership covered by the BBA procedures does not invoke available elections, the result of the partnership audit can be an assessment against the partnership itself. This session will provide a detailed overview of the important decisions that are made during a BBA partnership audit and litigation.

4:20 – 5:20 PM

Michel R. Stein
Hochman Salkin Toscher Perez P.C.

Stephen J. Turanchik
Paul Hastings LLP

TRACK C – INDIVIDUAL TAX PLANNING

2:00 – 3:00 PM

Hot Topics in Charitable Giving

Learn from experienced speakers as they discuss issues related to international charitable giving, substantiation and appraisals for charitable gifts and donor advised funds.

Reynolds T. Cafferata
Rodriguez, Horii, Choi & Cafferata LLP

Nikki J. Hasselbarth
Venable LLP

William H. Hranchak
TemoArjani LLP

3:00 – 4:00 PM

The Family Office: Opportunities and Pitfalls in Formation and Maintenance

This session will address factors a family and their advisers should review when considering the establishment of a new family office. The expert speakers will review the strategic planning necessary to meet the goals often driving the creation of the family office – including consolidated management and investment opportunities, tax considerations, maintenance of estate planning structures, coordination of family legacy, and address the on-going maintenance that is required to ensure the benefits of the family office continue to be realized.

Elizabeth R. Glasgow
McDermott Will & Emery

Daniel J. Roberts
Andersen LLC

Thomas P. Ward
McDermott Will & Emery

Chicago, IL

4:00 – 4:20 PM – Networking Break

4:20 – 5:20 PM

Lessons to be Learned from a Tax Litigator

Things do not always go as they should. Learn from two very experienced tax litigators the best ways to avoid problems and some suggestions on how to fix what is already broken.

Steven Toscher
Hochman Salkin Toscher Perez P.C.

Jenny Johnson Ware
Johnson Moore

Chicago, IL

5:20 – 6:00 PM

Networking Reception

Hosted in part by Holthouse Carlin & Van Trigt LLP
TUESDAY – PARTNERSHIPS, REAL ESTATE, ENFORCEMENT & INDIVIDUAL

6:00 PM – 7:30 PM
EVENING WORKSHOPS
The following sessions will run concurrently.

Partnership and Real Estate Hot Topics: Ask the Experts
Join speakers from the Tuesday daytime sessions as they discuss recent developments in partnership and real estate taxation. Be prepared to ask questions!

A Conversation with an IRS Criminal Investigation Special Agent-In-Charge
Hear from IRS Criminal Investigation ("CI") Special Agent-In-Charge Ryan Korner, from the Los Angeles field office, as he discusses CI's commitment to the enforcement of traditional tax cases, such as income tax, employment tax, abusive schemes, international tax enforcement, return preparer fraud and fraud referrals, as well as the impact that taxpayers and tax practitioners should expect from CI's data driven investigative strategy and increased budget on criminal tax enforcement and what it is like to work a criminal tax case – in LA...and much more.

Ryan L. Korner
Special Agent in Charge
Criminal Investigation Division
Internal Revenue Service

A Conversation with an IRS Criminal Investigation Special Agent-In-Charge
Hear from IRS Criminal Investigation ("CI") Special Agent-In-Charge Ryan Korner, from the Los Angeles field office, as he discusses CI's commitment to the enforcement of traditional tax cases, such as income tax, employment tax, abusive schemes, international tax enforcement, return preparer fraud and fraud referrals, as well as the impact that taxpayers and tax practitioners should expect from CI's data driven investigative strategy and increased budget on criminal tax enforcement and what it is like to work a criminal tax case – in LA...and much more.

Ryan L. Korner
Special Agent in Charge
Criminal Investigation Division
Internal Revenue Service

Maximizing the Section 199A Deduction – Part 2
This concluding session begun on Monday evening, discusses the following Section 199A issues: distinguishing specified service trades or businesses (SSTBs) from non-SSTBs, and isolating SSTBs to elude the trap in the de minimis rule; the governing case law when two business undertakings are separate T-8s; anti-avoidance rules that make business separation futile; the tension between Section 199A and Section 163(j); and the unique Section 199A rules for trusts, estates, and their beneficiaries.

Prof. Gary McBride
Professor Emeritus
Cal State East Bay
Danville, CA

Partnership Compensation Issues
Learn about the use of partnership equity as compensation. The session will address such topics as: how profits interests are taxed; management fee waivers; the impact of Section 1061 on profits interest planning; and self-employment tax considerations from the use of partnership equity for compensation.

Samuel T. Greenberg
Ernst & Young LLP
Ana G. O’Brien
Latham & Watkins LLP

What You Need to Know about Passport Revocation
The Fixing America's Surface Transportation Act (FAST Act), signed into law on December 4, 2015, requires the denial and authorizes the revocation or limitation of passports of taxpayers certified to the Department of State as having a seriously delinquent tax debt. The IRS began certifying taxpayers with seriously delinquent tax debt to the Department of State in January 2018. Learn what constitutes a seriously delinquent tax debt and hear about the revocation or denial of passports in certain unpaid tax cases.

Carole J. Buckner
Procopio, Cory, Hargreaves & Savitch LLP
San Diego, CA

Ethics Update: Fundamental Rule Changes Affecting Tax Lawyers
In November 2018, amended rules of professional conduct adopted by the California Supreme Court went into effect. The amended rules contain substantive changes to existing rules, as well as the adoption of several new rules. This panel will highlight changes to the rules that are likely to impact the everyday practices of lawyers. Rules considered will include topics such as conflicts of interest, imputation, fee sharing, safekeeping of funds, managerial responsibilities, discrimination and other important issues of professional responsibility.

1.5 hours of MCLE legal ethics credit available.
Wealth Transfer Planning with Funds

This session will cover the various issues that need to be carefully considered when engaging in estate planning transfers of interests in hedge funds and private equity funds. Hear from the experienced speakers as they provide an overview of a number estate and gift tax issues, including issues under IRC Section 2701, the so-called "Vertical Slice" planning and various "Non-Vertical" planning alternatives, including the use of derivatives, preferred partnerships and other planning techniques and unique issues.

N. Todd Angkatavanich
Ernst & Young LLP
Hartford, CT

David A. Handler
Kirkland & Ellis LLP
Chicago, IL

Recent Developments and Current Trends in Estate Planning

A nationally-known expert will provide an overview of significant changes and developments in the law, impacting estate planners and those who administer estates and trusts. Keep on top of current trends and developments that will affect all wealth transfer advisors.

Charles A. ("Clary") Redd
Stinson LLP
St. Louis, MO

Planning and Pitfalls with SLATs

Many individuals are establishing Spousal Lifetime Access Trusts ("SLATs"), which on their face, seem a neat solution to achieve a client's dual goals of utilizing the increased lifetime gift tax exemption while retaining access (albeit indirectly through one's spouse) to the assets contributed to the trust. However, there are a myriad of tax and non-tax complexities that clients and their advisors must consider before engaging in SLAT planning. Join our expert speakers as they chart a path through the tax and non-tax pitfalls of SLAT planning.

Domingo P. Such, III
Perkins Coie LLP
Chicago, IL

Laura A. Zwicker
Greenberg Glusker

upcoming USC Gould School of Law programs

INTELLECTUAL PROPERTY
March 16-17, 2020
Fairmont Miramar Hotel & Bungalows – Santa Monica, CA

REAL ESTATE
April 2, 2020
Jonathan Club – Los Angeles, CA

Email cle@law.usc.edu to join our mailing list and receive the latest updates about our programs or visit http://gould.usc.edu/cle for more information.
WEDNESDAY – ESTATE PLANNING

In the Land of OZ: Are Opportunity Zones Enchanting for Estate Tax Planning?

This session will briefly review Qualified Opportunity Zone (QOZ) requirements, the latest proposed regulations and their application to common estate and gift tax planning techniques. Hear from the speakers as they review ownership of QOZs through grantor and non-grantor trusts, split interest trusts, the ability to gift QOZs and the impact of an owner’s death during the QOZ fund life. Although the session covers, when relevant, the income tax benefits of QOZs, transfer tax is the focus.

David J. Herzig
Ernst & Young LLP
Dallas, TX

Stefanie J. Lipson
Greenberg Glusker

Prof. Michael J. Graetz
Columbia Alumni Professor of Tax Law
Columbia Law School
New York, NY

2:50 – 3:10 PM
Networking Ice Cream Break
Hosted by Jack Barcal, Esq.

3:10 – 4:00 PM
Planning After Powell and Cahill: What is a Member, Shareholder or Partner to Do?

The planning concerns around transfers with retained interests intensified when planners were reminded, after the Tax Court decisions in Powell and Cahill, of the risk of challenge after implementation of the plan under Code Sections 2036(a) (2), 2038(a), and 2703. Empirical examples of increased IRS focus on these issues in examinations both in the IRS’ Small Business/Self Employed and Large Business and International Divisions should be a clarion call to planners. Learn from experienced planners with national perspectives as they explore aspects of the existing and emerging opportunities and threats to accomplishing client objectives within the constructs of trusts, pass-through entities, and relationships among family members. The tools provided for new transactions and adjustments to current plans will be discussed.

Carlos A. Batlle
J.P. Morgan Private Bank
Miami, FL

Christopher P. Siegle
J.P. Morgan Private Bank
Scottsdale, AZ

Matthew Burke
Burke & Marquit LLP

Jonathan Marquit
Burke & Marquit LLP

4:00 – 4:50 PM
Proposition 13 and California Property Taxes: The Change in Ownership Rules for Properties Held by Legal Entities and in Trust

This session will focus on the basic Proposition 13 change in ownership rules applicable to long-held properties held in trusts and in legal entities. The speakers will discuss conducting due diligence on historical properties and reporting prior unreported changes; how to best structure transfers during life and at death through the use of the trust rules, entity rules and the parent-child exclusion (and how the step transaction doctrine may come into play); the ins and outs of loans to equalize non-pro rata distributions to fully qualify for the parent-child exclusion; and will briefly discuss the upcoming ballot initiatives that would fundamentally change Proposition 13.

4:50 – 5:30 PM
Networking Reception
Hosted in part by Hahn & Hahn LLP
Hot Topics in Estate and Gift Tax Planning
Join Clary Redd as he discusses hot topics in estate and gift tax planning in a follow-up to his morning session. Bring your questions!

Charles A. ("Clary") Redd
Stinson LLP
St. Louis, MO

Reynolds T. Cafferata
Rodriguez, Horii, Choi & Cafferata LLP

William H. Hranchak
TemoArjani LLP

Kristina Segesvary
Vice President
Goldman Sachs

EVENING WORKSHOPS

Hot Topics in Charitable Giving
Learn from the expert panel as they discuss issues related to international charitable giving, substantiation and appraisals for charitable gifts and donor advised funds.

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Stinson LLP
St. Louis, MO

Francine Lee
Ernst & Young LLP
New York, NY

Reynolds T. Cafferata
Rodriguez, Horii, Choi & Cafferata LLP

William H. Hranchak
TemoArjani LLP

Kristina Segesvary
Vice President
Goldman Sachs

Everything You Wanted to Know About Fiduciary Accounting But Were Afraid to Ask, Including Ethical Considerations
Acting as a fiduciary isn’t always easy. A fiduciary owes many duties to the beneficiaries and a breach of a duty can result in liability. One of these duties is the duty to account. In our litigious society, having an accounting is one of the best ways a fiduciary can protect itself from liability. The session will review fiduciary duties and the duty to account, tips for reviewing accountings and accountings and litigation.

1.5 hours of MCLE legal ethics credit available

Not So Sunny in California: Tackling the Ramifications of Changing Residency
Hear from experienced speakers for a discussion about the pitfalls of exiting California. In addition to the basics of residency, this session will include new case law, hot button items from recent audits, estate planning twists, and potential problems even after properly moving out. Get up to speed on best practices for helping clients navigate the road out of the Golden State.

Eniko Earley
Holthouse Carlin & Van Trigt LLP

Mike Shaikh
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Palo Alto, CA

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