

Oregon
State
Bar

CLE
Seminars

*Powering Your
Professional
Development*

12th Annual Oregon Tax Institute



Cosponsored by the Taxation Section

Thursday & Friday, June 7 & 8, 2012

Multnomah Athletic Club
1849 SW Salmon
Portland, Oregon

Oregon: 11.25 General CLE
credits and 2 Ethics credits
Washington: 10.25 General CLE
credits and 2 Ethics credits
Eligible for CPE credits



THE 12TH ANNUAL OREGON TAX INSTITUTE holds a wealth of information for tax practitioners and professionals. From the latest in federal income tax developments to due diligence for tax professionals, this year's institute features a stellar line up of presentations. Take a look at the U.S. Supreme Court's consideration of a six-year statute of limitations, and hear from the IRS's Director of the Office of Professional Responsibility. Legal ethics will also be examined—do the ORPCs threaten zealous advocacy? Hear the latest about state taxes on e-commerce, and gain practical pointers for drafting partnership agreements. Learn some lessons from real life on 409A plans and how to handle charitable planning with closely held business interests. The Tax Section's Award of Merit will be presented at the June 7 lunch (included with registration).

Register by May 25, 2012 and save \$20. Online registration is available at www.osbar.org/events. For personal assistance, call the OSB CLE Service Center at (503) 431-6413 or toll-free in Oregon at (800) 452-8260, ext. 413.

The Multnomah Athletic Club is served by the MAX light rail line, or you may park for free in the MAC garage on a space-available basis.

12th Annual Oregon Tax Institute

Cosponsored by the Oregon State Bar Taxation Section

Thursday, June 7

- 8:00** Registration and Continental Breakfast
-
- 9:00** Recent Federal Income Tax Developments
Professor Martin J. McMahon, Jr., *University of Florida Levin College of Law, Gainesville, FL*
Professor Ira B. Shepard, *University of Houston Law Center, Houston, TX*
-
- 10:30** Break
-
- 10:45** Recent Federal Income Tax Developments
(Continued)
-
- 12:00** Lunch (Included with registration)
Presentation of the Taxation Section Award of Merit
-
- 1:45** The U.S. Supreme Court Considers the Six-Year Statute of Limitations and the IRS's New Regulations
Samuel C. Ullman, *Bilzin Sumberg, Miami, FL*
-
- 3:15** Break
-
- 3:30** Modern Legal Ethics vs. Justice Holmes's Tax Court Case Comment
Justice Oliver Wendell Holmes commented that "the very meaning of a line in the law is that . . . anyone may get as close to the line as he can if keeps on the right side." Do the ORPCs threaten zealous advocacy?
Peter R. Jarvis, *Hinshaw & Culbertson LLP, Portland*
-
- 5:30** Adjourn to Hosted Reception

Thank you to our generous reception sponsors:

Garvey Schubert Barer, Portland
Lane Powell PC, Portland
Miller Nash LLP, Portland
Schwabe Williamson & Wyatt, Portland
Stoel Rives LLP, Portland
Sussman Shank LLP, Portland
Tonkon Torp LLP, Portland

Thursday, June 7, 2012—9 a.m.—5:30 p.m.

Friday, June 8, 2012—9 a.m.—4:30 p.m.

Oregon: 11.25 General CLE credits and 2 Ethics credits
Washington: 10.25 General CLE credits and 2 Ethics credits
Eligible for CPE credits

Multnomah Athletic Club ♦ 1849 SW Salmon ♦ Portland

Friday, June 8

- 8:30 Registration and Continental Breakfast**
-
- 9:00 Due Diligence for Tax Professionals—A View from the Director of the Office of Professional Responsibility**
Karen L. Hawkins, *Office of Professional Responsibility, IRS, Washington, DC*
-
- 10:30 Break**
-
- 10:45 State Taxes on E-Commerce: State Efforts to Expand Nexus and Tax Streaming, Digital Products, Software as a Service, and Other Cloud Products**
James P. Kratochvill, *Morrison & Foerster LLP, San Francisco, CA*
Thomas H. Steele, *Morrison & Foerster, San Francisco, CA*
-
- 12:00 Lunch (Included with registration)**
-
- 1:00 Practical Pointers for Drafting Partnership Agreements**
Todd D. Golub, *Ernst & Young LLP, Chicago, IL*
-
- 2:15 Break**
-
- 2:30 409A: Lessons from Real Life**
Vincent P. Cacciottoli, *Garvey Schubert Barer, Portland*
-
- 3:30 Charitable Planning with Closely Held Business Interests**
Jeffrey C. Thede, *Thede Culpepper Moore Munro & Silliman LLP, Portland*
-
- 4:30 Adjourn**

Institute Planning Committee

- ♦ Larry J. Brant, *Chair, Garvey Schubert Barer, Portland*
- ♦ David C. Culpepper, *Thede Culpepper Moore Munro & Silliman LLP, Portland*
- ♦ Dan Eller, *Schwabe Williamson & Wyatt PC, Portland*
- ♦ Barbara J. Smith, *Heltzel Williams Yandell Roth Smith Petersen & Lush PC, Salem*
- ♦ Katherine O. VanZanten, *Schwabe Williamson & Wyatt PC, Portland*
- ♦ Jeffrey M. Wong, *Attorney at Law, Portland*

OSB CLE Seminars Attorney

- ♦ Karen Lee, *kleee@osbar.org, (503) 431-6382*

12th Annual Oregon Tax Institute

Thursday & Friday, June 7 & 8, 2012

Name _____ Bar # _____

Firm Name _____

Phone _____ Fax _____ E-mail _____

Address _____

City _____ State _____ Zip Code _____

INSTITUTE REGISTRATION

- \$425 Early registration (received by 5/25/12)\$ _____
 - \$445 Regular registration (received after 5/25/12)\$ _____
 - \$0 50-year OSB members, Oregon judges and their lawyer staff please call the OSB CLE Service Center at (503) 431-6413 or toll-free in Oregon at (800) 452-8260, ext. 413, to register.
 - Yes, I will attend lunch on Thursday, June 7 Vegetarian
 - Yes, I will attend lunch on Friday, June 8 Vegetarian
- Course materials (please select one):
- \$0 USB flash drive version
 - \$0 Printed version
 - \$40 Both USB flash drive and printed version\$ _____
- TOTAL REGISTRATION FEES (TAX12) (739)\$ _____

WB

INSTITUTE PRODUCT ORDERS

Audio CDs and course materials will be available approximately two weeks after the live program. Please call the OSB CLE Service Center at (503) 431-6413 or toll-free in Oregon at (800) 452-8260, ext. 413, to place your order.

THREE WAYS TO REGISTER OR ORDER

Registrations and orders will not be processed without payment.

1. **ONLINE** using VISA or MasterCard at www.osbar.org/events.
2. **PHONE:** (503) 431-6413, or toll-free in Oregon at (800) 452-8260, ext. 413
3. **MAIL with check:** Oregon State Bar, CLE Registration, P.O. Box 231935, Tigard, OR 97281-1935

GENERAL INFORMATION

- ◆ Questions? Call the CLE Service Center at (503) 431-6413 or toll-free in Oregon at (800) 452-8260, ext. 413. For information about upcoming seminars, please visit the CLE Calendar at www.osbarcle.org.
- ◆ Cancellations: Cancellation requests must be received at least 72 hours prior to the date of the seminar to qualify for a refund. Refunds are subject to a \$25 cancellation fee. To cancel, please call the OSB CLE Service Center at (503) 431-6413 or toll-free in Oregon at (800) 452-8260, ext. 413.
- ◆ Dietary Restrictions or Special Accommodations: Please call (503) 431-6352 or toll-free in Oregon at (800) 452-8260, ext. 352, at least 72 hours before the date of the seminar.