AGENDA

TENNESSEE BAR ASSOCIATION

Tax Law Forum

September 20, 2019
Tennessee Bar Center - Nashville, Tennessee

Program Producer: David Mittelstadt, The Mittelstadt Law Firm LLC

Total Credits: 5 General 1 Dual

This year's tax forum will have several substantive sessions focusing on trust taxation, qualified opportunity zones, sales tax, international tax, QBI and an unique attorney wellbeing session.

8:30 - 9 a.m.		**Registration & Light Breakfast**

9 - 10 a.m.

QBI Session

Shane Morris, Waller Lansden Dortch & Davis, LLP
John Bunge, Waller Lansden Dortch & Davis, LLP

10 - 11 a.m.

The Business Impacts of Wayfair: One Year Later

In this session, Brian McCuller, attorney and CPA serving as a Tax Managing Partner for international accounting firm BDO, will be sharing the Wayfair impacts on different types of business models and how business have reacted in the year since the Supreme Court decision was issued in June of 2018. This session will also take a look at Tennessee's response to Wayfair and other sales tax-related Tennessee updates.

Brian McCuller, BDO
Scott D. Smith, BDO

11 - 11:15 a.m.		**Break**

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

U.S.Taxation Issues Facing U.S. & Foreign Entrepreneurs Working & Investing Together—Tax Haven OR Tax Bust

An overview of key US tax issues facing foreign investors planning to invest in US business, including such matters as: Pre-immigration planning for individuals; concepts of US trade or business and permanent establishment; effectively connected income and the "force of attraction"; choice of US entity; branch taxation; treaty planning; and more.

David Mittelstadt, The Mittelstadt Law Firm LLC
Terry Olsen, The Olsen Law Firm

12:15 - 1 p.m.		**Lunch**

1 p.m. - 2 p.m.

Opportunity Knocks: Understanding the Federal Qualified Opportunity Zone Incentives

This session will offer an overview of the federal qualified opportunity zone tax incentives, including discussion of recent administrative and regulatory guidance issued by the IRS and Treasury. Additionally, the session will address hypothetical opportunity fund and opportunity zone business investment structures.

Chris Coffman, Frost Brown Todd LLC

2 p.m. - 2:15 p.m.		**Break**

2:15 p.m. - 3:15 p.m

Understanding Trust Taxation and Key Planning Strategies

The tax implications of trusts are more critical to planning today than ever before. Brush up on the basic issues related to federal income taxation of trusts, including the operation of "grantor trusts" and Subchapter J, and learn about key considerations and useful planning techniques for tax practitioners in the current environment.

Hannah Smith, Sherrard Roe Voigt & Harbison
Carla Lovell, Sherrard Roe Voigt & Harbison

3:15 p.m. - 4:15 p.m.

DUAL

Don't Burn Out, Bounce Back & Do It with Peace of Mind & Body

Listen to & learn concrete tips and tangible solutions to improve your professional practice and improve your personal satisfaction. Meditate stress away, and create simple daily techniques to find joy in your life, and in the law.

Venerable Panamwela Wajirabuddhi Thero, the Chief Abbot
Terry Olsen, The Olsen Law Firm