

THE LATEST TAX DEVELOPMENTS AND PLANNING FROM TOP PRACTITIONERS



59TH ^{THE} ANNUAL

SOUTHERN FEDERAL
TAX INSTITUTE

OCTOBER 21-25, 2024

GRAND HYATT ATLANTA
IN BUCKHEAD, ATLANTA, GEORGIA
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TWO DAY EXCLUSIVE
Estate Planning Presentations On Oct. 24-25

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The Southern Federal Tax Institute maintains its proud tradition of excellence in continuing education by offering its annual Institute.

This program provides high quality, in-depth coverage of recent developments and cutting-edge topics in tax and estate planning.

The 2024 Institute will be a hybrid event. Join us in-person at the Grand Hyatt Atlanta in Buckhead or attend virtually from your home/office.

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PRESIDENT'S LETTER

Dear Colleagues,

SFTI has been part of my professional life for over 30 years, so it is a true privilege to serve as President this year. On behalf of the Trustees of the Southern Federal Tax Institute, it is an honor to invite you to join us at the Grand Hyatt Atlanta in Buckhead for the 59th Annual Southern Federal Tax Institute. Each year it is our goal to provide timely and cutting-edge information to help you better navigate the issues our industry faces and advise your clients, while also providing a touch of southern hospitality to foster new introductions and lasting relationships.

We have planned an exceptional program, scheduled for October 21 through October 25, 2024, which includes over thirty topics presented over five days by leading tax and estate planning practitioners.

We will continue our tradition of starting the Institute with an in-depth review of recent federal income tax developments.

Monday afternoon will include presentations on legislative and regulatory developments including the impact of recent Supreme Court Cases as well as an international tax controversy update. Tuesday is devoted to business entity taxation; the morning session will focus on partnership and real estate hot topics as well as self-employment tax issues of limited partners and partnership disposition considerations, while the afternoon session will address corporate tax matters. Specific topics include the current application of the Economic Substance Doctrine, the lifecycle of an LBO and navigating uncertain S Corporation status.

Wednesday morning will offer employee benefits and tax accounting topics, including Secure 2.0 and R&D costs under Section 174. Wednesday afternoon will focus on topics in tax controversy and ethics issues ranging from IRS enforcement efforts for partnerships and high-net worth individuals, beneficial ownership reporting, ethics of using AI in tax practice and the path ahead for IRS operations.

Thursday and Friday will focus on trust and estate planning topics, beginning with an overview of recent developments. Thursday morning will continue with presentations on complicated gift tax returns and choice of fiduciary. Thursday afternoon will include estate and gift tax controversy, practical drafting approaches from a fiduciary's perspective, formation and operation of a family investment company and recent developments in estate planning with retirement assets. Friday will include presentations on tax strategies for transferring closely held businesses to tax exempt organizations, estate planning ethics, planning for modest estates and successful succession planning.

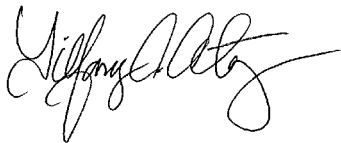
While we believe that a vital part of the Institute is the hospitality and networking opportunities it provides, we have decided to continue our recent practice of making our programming available in a remote format for those who cannot join us in person.

Please plan to attend our receptions on Monday, Wednesday, and Thursday evenings. These cocktail parties are a wonderful venue for renewing friendships with longtime colleagues, introducing younger colleagues, and networking with leading tax practitioners.

We also encourage you to meet and thank our sponsors and exhibitors. Their support and generosity play an important part in delivering programs that are exceptional both in quality and value.

We look forward to welcoming you to the 59th Annual Southern Federal Tax Institute. On behalf of the Trustees, thank you for joining us.

Tiffany A. Altizer



President



WHAT'S NEW IN THE INCOME TAX WORLD?

Sponsored by:
Miller & Chevalier Chartered

SUNDAY EVENING, OCTOBER 20, 2024

5:30-7:30 **Registration Begins**

MONDAY MORNING, OCTOBER 21, 2024

Tiffany A. Altizer, Presiding

7:15-9:00 **Registration**

8:00-9:00 **Breakfast**

9:00-10:30 **Recent Federal Income Tax Developments** — This session highlights significant changes affecting taxpayers over the past twelve months, addressing significant court decisions, rulings, and statutory and regulatory developments.

Bruce A. McGovern, South Texas College of Law, Houston, TX

Cassady V. "Cass" Brewer, Georgia State University College of Law, Atlanta, GA

10:30-10:45 **Break**

10:45-12:00 **Recent Federal Income Tax Developments (cont'd)**

12:15-1:05 **Mid-Day Program: The Taxman Cometh — Hot Topics in Tax Controversy** — What a year it was! The IRS is coming after your captives, easements, large partnerships, monetized installment sales, and high-net worth clients. This presentation will discuss how to react when the IRS comes calling, including recent areas of audit focus.

This presentation will also discuss the recent decisions coming out of the Tax Court including those on captives and highlight considerations regarding how to wind-up captives and tax-effectively redeploy captive assets.

Sponsored by **Chamberlain, Hrdlicka, White, Williams & Aughtry** and presented by **John Hackney, Erin Hines and Mark Lubin**

MONDAY AFTERNOON, OCTOBER 21, 2024

Michael J. Desmond, Presiding

1:15-2:15 **Tax Legislative Outlook** — Two veterans of Capitol Hill will provide their perspectives on the current tax policy landscape, including a review of recently enacted legislation and Treasury-promulgated guidance. They will also address what additional legislation has the potential for enactment given the pending Presidential and Congressional elections, as well as preview the impact of potential election results on next year's tax policy landscape.

Marc J. Gerson, Miller & Chevalier Chartered, Washington, DC

Russell W. Sullivan, Brownstein Hyatt Farber Schreck, LLP, Washington, DC

2:15-3:15 **The Practical Tax Implications of the Supreme Court's 2024 Administrative Law Decisions** — The Supreme Court considered fundamental issues of administrative law in *Relentless*, *Loper Bright*, and *Corner Post*. There are few areas of administrative law where the rules that govern agency action have a more profound day-to-day impact than in tax. This panel will discuss the Supreme Court's decisions and the effect of those decisions on the day-to-day practice of tax professionals.

Kristin Hickman, Minnesota Law School, Minneapolis, MN

David Foster, Kirkland & Ellis LLP, Washington, DC

3:15-3:30 **Break**

3:30-4:30 **Moore v. United States And The Sixteenth Amendment** — This presentation will explore the Supreme Court's much-anticipated decision in *Moore v. United States* and its place in the Court's Sixteenth Amendment jurisprudence. The *Moore* decision sheds important light on Congress's taxing power and provides clues for deciding future disputes over Congress's power to enact wealth taxes.

Lucas C. Townsend, Gibson, Dunn & Crutcher LLP, Washington, DC

4:30-5:30 **International Tax Controversy: Notable Cases, Rulings and Developments** — New IRS Commissioner, new budget, and new priorities. The IRS is increasing scrutiny in the international area, focusing on unreported foreign assets and activities, repatriation taxes, foreign investors with U.S. property, FATCA violations, tax withholding on foreign payments, receipt of foreign gifts, unfiled international information returns, foreign retirement plans, and much more. This presentation identifies and explains critical international tax cases, administrative rulings, and other key developments in 2023 and 2024.

Hale E. Sheppard, Chamberlain, Hrdlicka, White, Williams & Aughtry, Atlanta, GA

James Parks, Bennett Thrasher LLP, Atlanta, GA

5:30-7:00 **Cocktail Reception**

BUSINESS TAXATION

TUESDAY MORNING, OCTOBER 22, 2024

James B. Sowell, Presiding

7:30-8:30 **Breakfast**

8:30-9:20 **Hot Topics in Partnership and Real Estate Taxation** – This session will cover recent developments in the partnership tax arena, with an emphasis on investment and joint venture considerations relating to energy tax credits enacted under the Inflation Reduction Act (the “IRA”). Topics covered will include special partnership rules relating to buying and selling IRA credits, as well as the investment tax credit at-risk rules.

Julie M. Marion, Sheppard Mullin, Chicago, IL

9:20-10:10 **Schedules K-2 & K-3: the Why, the What, and the How** – Entering the third year of the Schedules K-2 and K-3 filing requirement provides an opportunity to reflect on how the reporting has evolved and the lessons learned since that first year. This presentation will briefly discuss the Schedules K-2 and K-3 filing and highlight notable changes. Additionally, the presentation will discuss interesting presentational issues that have arisen and provide practical guidance on how to get ahead of the information required for disclosure (and prepare your clients). Lastly, the presentation will touch on potential avenues when accurate information is unavailable or otherwise incomplete.

Annette M. Rojas, Ernst & Young LLP, Miami, FL

Joseph Medina, Ernst & Young LLP, Washington, DC

10:10-10:25 **Break**

10:25-11:15 **Self-Employment Tax Issues of Limited Partners, “As Such”** – This session will cover the ongoing controversy involving the limited-partner exclusion to the SECA tax base provided by Section 1402(a)(13) that continues to play out during audit, before courts, and in the IRS regulatory arena. Additionally, the presentation will address the uncomfortable interaction between the SECA tax regime and that governing the Net Investment Income Tax (NIIT).

David H. Kirk, Ernst & Young, LLP, Washington, DC

11:15-12:15 **This Way to the Exit: Partnership Disposition Considerations** – The path chosen to dispose of a partnership interest can lead to varying tax consequences. This presentation will explore structure and tax considerations partners should take into account when planning to exit from a partnership.

Jon G. Finkelstein, KPMG LLP, Washington, DC

12:15-1:05 **Mid-Day Program: TBD**

TUESDAY AFTERNOON, OCTOBER 22, 2024

Lisa M. Zarlenga, Presiding

1:15-2:15 **The Economic Substance Doctrine: Evolution of the Doctrine and a Look at Its Current Application** – This presentation will focus on the economic substance doctrine, a judicial doctrine that was codified in 2010. Over the years courts have developed judicial doctrines, including the economic substance doctrine, to ensure that in appropriate circumstances taxpayers are prevented from obtaining tax benefits that Congress did not intend. Most recently, the codified economic substance doctrine was applied to disallow tax benefits in *Liberty Global, Inc. v. United States*, which is being appealed to the Tenth Circuit. This presentation will discuss the history of the doctrine, identify issues arising under the codified provision, and explore when the doctrine might apply to transactions.

Eric Solomon, Ivins, Phillips & Barker, Chartered, Washington, DC

2:15-3:15 **Current Topics in Corporate Taxation** – This presentation will provide an overview of the latest developments in corporate tax, including tax issues associated with the payment of termination fees, changes in IRS corporate ruling practice, changes to the FIRPTA rules, issues associated with the deductibility of sell-side banker's fees, and downstream reorganizations.

Michael Carew, Kirkland & Ellis LLP, Chicago, IL

3:15-3:30 **Break**

3:30-4:30 **From Cradle to Grave: The Lifecycle of an LBO** – This presentation will examine the issues and opportunities that arise in each phase of the lifecycle of an LBO, from the structuring of the acquisition, through the initial holding period and potential partial exit, to a complete exit. Among other things, the presentation will examine whether and how to achieve a stepped-up basis, and how the transactional technology varies depending on the target's legal form. The presentation also will explore traps for the unwary that come up on acquisition, various considerations that arise in determining an optimal capital structure, and different exit and monetization strategies.

Joshua M. Holmes, Wachtell, Lipton, Rosen & Katz, New York, NY

4:30-5:30 **Navigating Uncertain S Corporation Status** – Despite the multi-decade rise of tax partnerships and the more-recent lowering of corporate tax rates, S corporation status remains popular. Unfortunately, what also remains popular are the many circumstances in which a corporation and its shareholders unintentionally lose (or never obtain) such status. The government has offered, and continues to expand, various remedial pathways. This presentation will survey these circumstances and the evolving ways to preserve or to obtain such status.

Aaron Nocjar, Steptoe LLP, Washington, DC

ACCOUNTING, ERISA & ETHICS

Sponsored by:
Gibson, Dunn & Crutcher, LLP

WEDNESDAY MORNING, OCTOBER 23, 2024

George A. Hani, Presiding

- 7:30-8:30 **Breakfast and Registration**
- 8:30-9:45 **Hot Topics in Employment Taxes and Fringe Benefits** – This presentation will provide an overview of how the IRS computes employment tax liabilities during an audit and the application of the accountable plan rules. The presentation next will move into a discussion of current fringe benefit and employment tax issues, including the tax treatment of employment-related settlement payments; Federal and state tax issues with remote workers; and the emerging payroll trend, “On-Demand Pay.”
Thomas M. Cryan, Jr., Ivins, Phillips & Barker, Chartered, Washington, DC
- 9:45-10:45 **SECURE 2.0: What’s Happening and What’s on the Horizon for Retirement Plans?** – It’s not hard to predict that, as we enter the last quarter of 2024 and look over the horizon at 2025, implementation and operation of SECURE 2.0 retirement plan changes will still be hot topics. How are the 2024 changes going, now that we’ve been working with them for some time, such as Long-Term Part-Time Employees, changes to plan correction procedures, new distribution options, and all of the reporting needed for participants who decided to elect to have their employer contributions made to their accounts as Roth amounts? And, aren’t we all excited about the mandatory automatic enrollment in all new and many existing 401(k) and 403(b) plans that looms before us in 2025? (Hmmm . . . maybe not.) This presentation will review the retirement plan landscape as of the end of 2024 while looking forward to what lay in store for 2025, highlighting in the process any regulatory guidance intended to help plan sponsors react and make decisions. **Ilene H. Ferenczy**, Ferenczy Benefits Law Center, Atlanta, GA
- 10:45-11:00 **Break**
- 11:00-12:00 **The New Frontier: An Overview and Analysis of the Latest Guidance Addressing the Treatment of R&D Costs under Section 174** – This presentation will address the latest round of guidance addressing the treatment of R&D costs under Section 174 post-TCJA and the requirement to capitalize and amortize such costs beginning in 2022. The presentation will address the nature and scope of the new requirement, ranging from the breadth of costs “incident to” specified research & experimental (“SRE”) expenditures to appropriate allocation methodologies available to taxpayers. Additionally, the presentation will evaluate the evolution of the treatment of software development costs and its current state under Section 174, implications of contract research arrangements under Section 174, and the procedural tools that warrant consideration under the latest guidance. **Michael D. Resnick**, Eversheds Sutherland LLP, Washington, DC
- 12:15-1:05 **Mid-Day Program: Bridging Comfort Levels with Tax Insurance** – This panel will discuss opportunities to bridge a risk tolerance gap for your clients using tax insurance in M&A, real estate, tax credit, controversy and litigation contexts. Sponsored by **Alliant Insurance** and presented by **James Chenoweth**

WEDNESDAY AFTERNOON, OCTOBER 23, 2024

Zack Leder, Presiding

- 1:15-2:15 **Update on IRS Enforcement Efforts for Partnerships and High-Net Worth Individuals** – With the passage of the Inflation Reduction Act and increased IRS budget, as well as the new procedures under the Bipartisan Budget Act of 2015, the IRS is significantly increasing its examination focus and other enforcement activities relating to partnerships and high-net worth individuals. This presentation will provide an update on these increased enforcement activities and what practitioners/taxpayers need to consider in preparing for and handling partnership and high-net worth examinations.
Bryan C. Skarlatos, Kostelanetz LLP, New York, NY
Matt Cooper, Deloitte Tax LLP, Washington, DC
- 2:15-3:15 **Oh BO! Staying Compliant with Beneficial Ownership Information Reporting Under the Corporate Transparency Act** – Under the Corporate Transparency Act, all non-exempt U.S. companies (and some foreign companies) must report their beneficial ownership information to Treasury by no later than January 1, 2025. The consequences for failing to report can be significant – even criminal. This presentation will discuss who has to report, who is exempt, and what information the reporting companies must file. The presentation also will address some of the more complicated (and in some cases still unclear) questions regarding ownership and substantial control over reporting companies, while considering best practices for complying with the new law.
Ian A. Herbert, Miller & Chevalier Chartered, Washington, DC
- 3:15-3:30 **Break**
- 3:30-4:30 **Ethics of Using Artificial Intelligence in Tax Practice** – In late 2022, OpenAI launched ChatGPT, a generative artificial intelligence program that uses chat functionality to answer questions about anything. While generative AI may be able to draft documents ranging from routine correspondence to a complex analysis of recent court opinions, tax practitioners will have to carefully consider how to use this new technology while still upholding their ethical obligations to clients. To those unapprised, generative AI can pose risks implicating practitioners’ duties, including the duties of competence, supervision, and confidentiality. This presentation will discuss the power of generative AI technology, its potential impact on the world of tax, and the ethical considerations of its use in tax practice. (Submitted for 1.0 hour of ethics credit.)
Caitlin R. Tharp, Steptoe LLP, Washington, DC
- 4:30-5:30 **IRS Operations: Past Practices and the Path Ahead** – With \$60 billion in supplemental long-term funding and a mandate to implement an array of new and expanded tax expenditure programs, the IRS is at an historic cross roads in its work to administer and enforce the nation’s tax laws. At the same time, the agency is working to reverse years of declining staff levels and modernize its systems to improve its levels of service. The IRS’s former Commissioner, Chief Counsel, and acting Chief of Staff will provide background on and context for these challenges and discuss the opportunities they present.
Charles Rettig, Chamberlain, Hrdlicka, White, Williams & Aughtry, Atlanta, GA
Michael J. Desmond, Gibson, Dunn & Crutcher, LLP, Los Angeles, CA
Tom Cullinan, Chamberlain, Hrdlicka, White, Williams & Aughtry, Atlanta, GA
- 5:30-6:30 **Exhibitor’s Cocktail Hour**

TAILOR THE INSTITUTE

TAILOR THE INSTITUTE TO YOUR SPECIFIC NEEDS

THE SOUTHERN FEDERAL TAX INSTITUTE OFFERS PRACTITIONERS THE ABILITY TO CHOOSE A REGISTRATION PACKAGE THAT BEST MEETS THEIR NEEDS.

THE FIVE-DAY INSTITUTE:

- ■ ■ This package includes admission to all sessions and is ideal for the general tax practitioner and others who want a full week of first-rate tax instruction from the country's leading tax practitioners. This remains the favorite choice for most of our registrants and is a great way to sharpen your expertise in a broad range of tax areas.

MONDAY THROUGH WEDNESDAY:

- ■ This three-day package combines the Recent Federal Income Tax Developments and Hot Tax Topic sessions on Monday, the Pass-Through, Real Estate, Corporate, and Other Business Tax Topics sessions on Tuesday, and the Employee Benefits, Tax Accounting, Tax Controversy, and Ethics sessions on Wednesday. Specifically, this package includes Recent Federal Income Tax Developments, Tax Legislative Outlook, International Tax Developments, the Practical Effect of 2024 Supreme Court Decisions on the Federal Tax Practice, Hot Topics in Partnership and Real Estate, How to Practically and Properly Prepare Schedules K-2 and K-3 (Foreign Tax Credit), SECA Taxation of Limited Partners, Tax Considerations When Exiting the Partnership, the Current Application of the Economic Substance Doctrine, Current Topics in Corporate Taxation, the Lifecycle of an LBO, Navigating Uncertain S Corp Status, Hot Topics in Employment Taxes and Fringe Benefits, SECURE 2.0 Changes on Qualified Retirement Plan, Amortizing R&D Costs under Section 174, Increased IRS Enforcement Efforts on Partnerships and High-Net Worth Individuals, Beneficial Ownership Reporting under the Corporate Transparency Act, Ethics of Using Artificial Intelligence in Your Tax Practice, and IRS Operations, Its Past and Path Ahead.

WEDNESDAY THROUGH FRIDAY:

- ■ ■ This three-day package combines the Estate, Gift, and Generation-Skipping Planning sessions on Thursday and Friday with the Employee Benefits, Tax Accounting, Tax Controversy, and Ethics sessions on Wednesday. In particular, Wednesday includes presentations on Hot Topics in Employment Taxes and Fringe Benefits, SECURE 2.0 Changes On Qualified Retirement Plans, Amortizing R&D Costs under Section 174, Increased IRS Enforcement Efforts on Partnerships and High-Net Worth Individuals, Beneficial Ownership Reporting under the Corporate Transparency Act, Ethics of Using Artificial Intelligence in Your Tax Practice, and IRS Operations, Its Past and Path Ahead. The Estate, Gift, and Generation-Skipping Planning Sessions on Thursday and Friday include presentations covering Recent Federal Wealth Transfer Tax Developments, Getting Ready for the Sunset of the Doubled Wealth Transfer Tax Exemptions, Choice of Fiduciary(ies), the Estate and Gift Tax Controversy Landscape, Practical Drafting Approaches from a Trustee's or Other Fiduciaries' Perspective, Formation and Operation of a Family Investment Company, SECURE Act and Other Recent Developments in Estate Planning with Retirement Assets, Tax Strategies for Transferring Closely-Held Businesses to 501(c)(3) and 501(c)(4) Organizations, To Whom and When Does an Estate Planner Owe Duties, Practical Tools Every Estate Planner Should Know for Modest Estates, and Creating a Lasting Legacy for Successful Families.

THURSDAY AND FRIDAY:

- This two-day session, which includes the Thursday and Friday presentations described in the package above, focuses exclusively on topics relevant to practitioners working primarily in the area of wealth transfer planning.

ABOUT US...

The Southern Federal Tax Institute, Inc. is a non-profit corporation organized for the exclusive purpose of developing and presenting a professional annual Institute covering current federal tax problems and issues at the post-graduate level.

This program is designed for the practitioner who must frequently anticipate and handle tax matters. Emphasis is placed on subjects that are new and current, including in-depth coverage of recent developments and problems which often prove difficult in planning clients' affairs and transactions.

Our speakers are tax practitioners and scholars from around the country. Each speaker has been selected based on his or her competence on the subject matter and the ability to communicate ably and clearly.

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ESTATE PLANNING - DAY I

Sponsored by:
Bessemer Trust

THURSDAY MORNING, OCTOBER 24, 2024

Alan F. Rothschild, Jr., Presiding

7:00-8:00 **Breakfast and Registration**

8:00-9:30 **Recent Federal Wealth Transfer Tax Developments** – This presentation will review significant judicial decisions, administrative guidance, and statutory developments relating to wealth transfer taxation over recent months, providing a thorough update on the current estate planning landscape.
Stephen R. Akers, Bessemer Trust, Dallas, TX

9:30-10:30 **Here Comes the Sun(set): Getting Ready for the Avalanche of Complicated Gift Tax Returns** – In 2012, estate planning professionals worked with clients on huge numbers of complicated gifts in advance of scheduled tax law changes, and in 2013 they faced the music of reporting those gifts. With the planned sunset of the doubled wealth transfer tax exemptions on January 1, 2026, history appears likely to repeat itself. In anticipation of the high volume of gifts to be made prior to 2026, this session will discuss incorporating gift tax return preparation as part of the gift planning process, suggest best practices for reporting, and highlight common errors seen on gift tax returns.
Kathryn Baldwin Hecker, Arnall Golden Gregory LLP, Atlanta, GA

10:30-10:45 **Break**

10:45-12:00 **Choice of Fiduciary: Governance issues, Successors and Tax Impacts** – The seemingly mundane task of choosing a fiduciary to serve a family can have many long-term impacts on the trust and beneficiaries. This presentation first will focus on how the choice of a trustee can impact the family governance model, including family harmony, as well as the governance of any business operations held in the trust. Next, the presentation will explore the difficult task of trustee succession, particularly for dynasty trusts. These choices can have challenging multi-state income, and potentially estate tax impacts, that need to be addressed before a fiduciary is named.
Brook H. Lester, Diversified Trust, Memphis, TN
Carl L. King, Womble Bond Dickinson (US) LLP, Charlotte, NC

12:15-1:05 **Mid-Day Program: Hot Topics at the Intersection of Estate Planning and Business Valuation**
Sponsored by **MPI** and presented by **Todd G. Povlich**

THURSDAY AFTERNOON, OCTOBER 24, 2024

Martha Louise R. Lewis, Presiding

1:15-2:15 **Current Developments in Estate and Gift Tax Audits and Litigation** – This presentation will address current issues and trends in the transfer tax controversy arena at the audit level, appeals and in litigation. It will include issues related to the valuation and transfer of interests in closely-held entities, the use of formula clauses, positions taken by the IRS and ways to address them at the planning level.
John W. Porter, Baker Botts L.L.P., Houston, TX

2:15-3:15 **Trustee Conundrums: Practical Drafting Approaches from a Fiduciary's Perspective** – Trustees face many practical challenges. Increasingly, trustees share responsibilities with co-fiduciaries, trust protectors, and investment or distribution advisors, and must navigate this division of responsibility. Trustees have a duty to keep beneficiaries informed, but the trust's grantor may not want the beneficiary to receive information. Trustees are charged with managing trust assets, which can be challenging if there are concentrations or illiquid assets. Trustees must balance the interest of multiple beneficiaries and classes of beneficiaries, and must successfully navigate challenging family dynamics. The presentation will address these challenges and will provide points for consideration in drafting trust documents.
Kerri Mast, Brown Brothers Harriman, Charlotte, NC
Brandon A.S. Ross, J.P. Morgan Private Bank, Washington, DC

3:15-3:30 **Break**

3:30-4:30 **Is an LLC for Me? Formation and Operation of a Family Investment Company** – A family investment company can be an integral, valuable part of a client's estate plan. But an LLC is not a one-size-fits all proposition. Administration is not "set it and forget it." How can we optimize organizational documents for clients? What are the major decisions points? What are the best practices for administration? What does the Corporate Transparency Act mean for these companies? Join us to dig into the practical work that goes into successful family investment LLCs.
Miriam Wogan Henry, Jones Walker LLP, New Orleans, LA

4:30-5:30 **The SECURE ("Setting Every Community Up for Retirement Enhancement" or "Sending Everyone Cowering Under Reduced Expectations") Act and Other Recent Developments in Estate Planning with Retirement Assets** – The SECURE Act brought about a sea change in planning for the disposition of retirement assets. The recently issued proposed regulations answered some questions and created new ones. And now, we have more changes from the recent enactment of SECURE Act 2.0. This presentation will cover these and other developments in this important area; maybe even final Regulations?!
Robert K. Kirkland, Kirkland Woods & Martinsen LLP, Liberty, MO

5:30-7:00 **Cocktail Reception**

ESTATE PLANNING - DAY II

Sponsored by:
Synovus Trust Company, N.A.

FRIDAY MORNING, OCTOBER 25, 2024

Farhad Aghdami, Presiding

7:00-8:00 **Breakfast**

8:00-9:00 **Giving Away the Family Business: Tax Strategies for Transferring Closely-Held Businesses to 501(c)(3) and 501(c)(4) Organizations** — With the rise of social philanthropy, founders of closely-held family businesses may wish to transfer the bulk of a business to a charity or social welfare organization but may not realize the complexity of the rules applicable to exempt organizations. This presentation will examine the various options for holding business interests in exempt organizations, such as donor advised funds, private foundations, supporting organizations, and 501(c)(4) organizations. In the course of describing these options, the presentation will explore the planning opportunities and tax implications of each avenue, including excise taxes and ways to avoid them.
Kelly L. Hellmuth, Holland & Knight LLP, Jacksonville, FL

9:00-10:00 **To Whom and When Does an Estate Planner Owe Duties?** — The technical intricacies of estate planning are tough enough, but the challenge becomes still more intimidating when the identity of the person(s) to whom the planner owes legal and ethics-based duties is unclear and when the period during which such duties are owed is amorphous. Even the most honorable estate planning professional, if not sensitive to these issues, can find him or herself confronting a very difficult dilemma. This presentation will tackle the following serious issues: (1) When Does the Lawyer-Client Relationship Begin and When Does It End?; (2) Relationship Between the Trustee's Lawyer and the Beneficiaries; (3) When a Lawyer Can Owe Duties to a Non-Client; and (4) A Lawyer's Obligations to a Client After Active Representation Has Ended. (Submitted for 1.0 hour of ethics credit.)
Charles A. Redd, Stinson LLP, St. Louis, MO

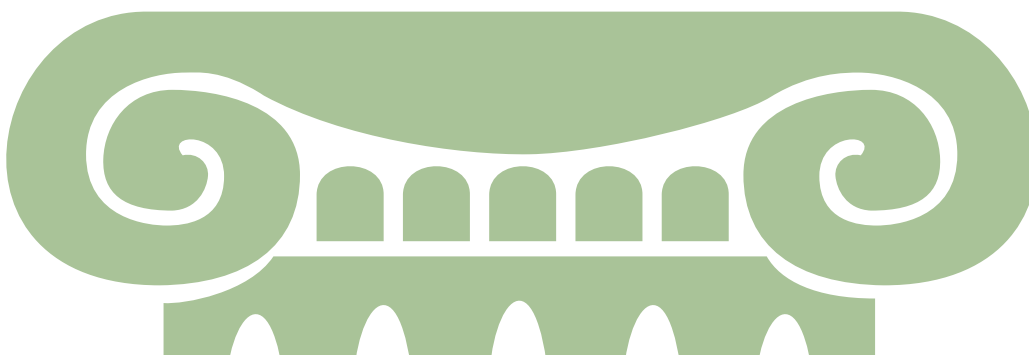
10:00-10:15 **Break**

10:15-11:30 **Estate Planning for Modest Estates: Practical Tools Every Estate Planner Should Know** — Our clients are mortal but not all have an ultra-high net worth. This presentation will review core estate planning techniques that can apply no matter a client's wealth and how they fit into an overall plan. The presentation also will examine practical strategies, tools, and techniques essential for clients who may not be subject to estate taxes (but that wealthy clients will appreciate too!).
Melissa J. Willms, Davis & Willms, PLLC, Houston, TX
Mickey Davis, Davis & Willms, PLLC, Houston, TX

11:30-1:00 **Secrets of Successful Families: Creating a Lasting Legacy** — How can you help families avoid the "shirtsleeves to shirtsleeves in three generations" phenomenon? Not only is it important to prepare the money for the family, but it also is important to prepare the family for the money. This presentation will highlight common characteristics of families who have successfully transferred their values—in addition to their wealth—to future generations and will provide examples of practical planning techniques that have helped such families build lasting legacies.
Justin T. Miller, Evercore Wealth Management, LLC, San Francisco, CA

1:00 **Adjourn**

EASY ONLINE REGISTRATION
WWW.SFTI.ORG



IN & AROUND ATLANTA

LOCATION AND HOTEL ACCOMMODATIONS

Grand Hyatt Atlanta in Buckhead **3300 Peachtree Rd. NE, Atlanta, GA 30305**

Conveniently located in the Buckhead district, the Grand Hyatt Atlanta in Buckhead is accessible to Atlanta's finest dining, shopping and nightlife for you and your colleagues. Moreover, the Grand Hyatt Atlanta melds seamless service with elegant décor and haute cuisine to provide an ideal setting for networking with your associates. All this plus Atlanta's tradition of warm Southern hospitality makes a stay at the Grand Hyatt Atlanta an unforgettable experience. To provide a quality Institute at the best possible cost, SFTI has negotiated special room rates and has committed to a block of rooms at the Grand Hyatt Atlanta in Buckhead. Your support allows us to keep our registration fees reasonable. Single or double occupancy rooms are available at the SFTI group rate of \$280. To make your reservation, please call 1-800-233-1234 and *identify yourself as attending the Southern Federal Tax Institute conference*. You may also book online at www.sfti.org; click on the General Info tab. We urge you to make your hotel and travel plans early. Hotel rooms can sell out prior to the cut-off date. These rooms will be held as a block, unless exhausted, until September 30, 2024, at which time they will be released to the general public.

THE HEART OF ATLANTA

Join your friends and colleagues in Buckhead, Atlanta's destination for great food, abundant shopping and exciting nightlife. Home to many of the most popular restaurants in Atlanta, Buckhead provides a friendly atmosphere and boasts a wide spectrum of casual to elegant dining options, from French and Italian to Asian, New American, and Eclectic.

RESTAURANTS

- Antica Posta (Italian) • Aria (American Contemporary)
- Atlanta Fish Market (Seafood) • Atlas (New American)
- Bone's (Steakhouse) • Café Sunflower (Vegetarian/Gluten Free)
- The Capital Grille (Steakhouse) • The Southern Gentleman (Southern)
- South City Kitchen (Southern)
- Umi (Sushi/Japanese)

ATTRACTIONS

Buckhead has a variety of attractions including the Atlanta History Center and the Georgia Governor's Mansion. Other Atlanta attractions include the High Museum of Art, Atlanta Botanical Garden, Center for Civil and Human Rights, the College Football Hall of Fame, Georgia Aquarium, World of Coca-Cola, Ponce City Market, Piedmont Park, or the Skyview Ferris Wheel. All are minutes away and easily accessible by Marta. *Advance online tickets are recommended for all attractions.*



SHOPPING

Shopping enthusiasts can join friends and colleagues at two upscale malls that are within walking distance of the hotel — Lenox Square and Phipps Plaza. Enjoy boutiques as well as grand department store shopping at Nordstrom, Saks Fifth Avenue, Neiman Marcus, Williams-Sonoma, Brooks Brothers, and many other fine establishments. Or venture a few blocks away to the Shops of Buckhead Atlanta.

SPONSORS

SFTI acknowledges the generous support of the following sponsors for their involvement in this year's Institute.

PLATINUM



SPEAKER/TRUSTEE DINNER

BROWN 
BROTHERS
HARRIMAN

GOLD

MONDAY

Miller & Chevalier

WEDNESDAY

GIBSON DUNN

MID-DAY

MONDAY



THURSDAY


BESSEMER
TRUST

WEDNESDAY



THURSDAY



FRIDAY

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& THOMAS

Steptoe

Taft/



FOR YOUR INFORMATION

REGISTER ONLINE AT: WWW.SFTI.ORG

REGISTRATION

Please see page 15 for all registration packages and rates. **Registration is available online only** – please visit www.sfti.org to register for in-person or virtual attendance. Credit card payments only. Please contact Mallory Decker (mdecker@brammgmt.com) with questions regarding payments or registering groups of 6 or more. A combination of in-person and virtual attendance is not permitted.

HOTEL RESERVATIONS

The 59th Annual SFTI is delighted to return to the **Grand Hyatt Atlanta in Buckhead** (3300 Peachtree Road NE, Atlanta, GA 30305). A reduced rate of \$280/night has been made for our attendees. In order to receive this rate, please go to www.sfti.org; click on the General Info tab. If reserving by phone, please call (800) 233-1234 and *identify yourself as attending the Southern Federal Tax Institute conference*. We urge you to make your hotel and travel plans as early as possible. Please note these rooms will be held as a block, unless exhausted, until **September 30, 2024**, at which time they will be released to the general public.

VIRTUAL ATTENDANCE

If registering for the virtual Institute, please note only one individual email address may be used per registrant. Links for each day will be sent approximately 1-2 weeks prior to the Institute. Please check your Spam folder if you do not see the links in your Inbox. *If you have not received your session links within one week of the Institute, please contact info@sfti.org or mdecker@brammgmt.com.* We will be utilizing Zoom Webinars as our virtual platform. Please ensure Zoom is accessible and operates on your device. Please note a \$100 technology fee will be added to your total amount due upon checkout.

CONFERENCE MATERIALS

Registrants will receive a password protected link to access the online materials prior to the Institute. Please contact info@sfti.org or mdecker@brammgmt.com if you do not receive your link within one week of the Institute. Bound hard copies of the course materials will be available to **in-person registrants only** for an additional \$50 per book. Volume 1 contains Mon-Wed. materials; Volume 2 contains Thur-Fri materials. Orders must be placed when registering online in advance of the Institute.

SAFETY PROTOCOLS

The health and safety of all SFTI attendees remains our top priority. We are closely monitoring government mandates and policy changes, Centers for Disease Control and Prevention (CDC) guidelines, and public health advancements. Currently, we will rely upon the hotel's policy for large group gatherings.

ADMISSION TO SESSIONS & MEALS

SFTI will provide an identification badge for each registrant. Badges must be worn to gain admittance to all sessions and other functions of the Institute.

MID-DAY PROGRAM

Those registrants who sign up for an optional mid-day program no later than 10:00 AM the day of the program will be provided a box lunch free of charge when they attend. Gluten free and vegetarian options will be available. Please indicate your preference on each day's sign up sheet.

CANCELLATION POLICY

A written request for cancellation must be emailed to info@sfti.org by October 7, 2024. You will receive 100% refund (less \$75 administrative fee). No refunds will be made after October 7, 2024. Registrations may not be switched from in-person to virtual after October 7, 2024.

FUTURE INSTITUTES

October 27-31, 2025

October 19-23, 2026

CONTINUING EDUCATION

SFTI is an advanced seminar for tax professionals versed in the field based on education in law, accounting, or business programs, or the equivalent in practical experience. The seminar consists of a series of lectures on specific topics grouped by subject matter, for which no specific advance preparation is required. In past years, the Institute's program has been approved for CPE/CLE/CFP accreditation by states with mandatory requirements. Continuing education credit will only be available for sessions attended live in-person or virtually real-time. A combination of in-person and virtual attendance is not permitted.

ACCOUNTANTS (CPE)

SFTI is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education of the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.

Amount of Recommended CPE credit: **44.5 tax hours**

PROGRAM LEVEL: Advanced; **Program Prerequisites:** General knowledge with tax and estate planning; **Delivery Method:** Group Live and Group Internet Based; **Recommended Field of Study:** Tax and Ethics; **Advance Preparation:** None; **Learning Objectives:** Acquisition of knowledge and skills to develop proficiency as a practitioner; maintenance of professional competence as a practitioner; development of proficiency in performance of intricate and complex legal, accounting, estate, and trust law tasks.

CERTIFIED FINANCIAL PLANNERS (CFP)

The 2024 program will be submitted for **20.5 hours** to the CFP Board of Standards. Eligible credit available for attending Monday morning, Thursday and Friday sessions only.

ATTORNEYS (CLE)

The 2024 program will be submitted to the state bars in Alabama, Florida, Georgia, Indiana, Kentucky, Louisiana, Mississippi, North Carolina, Ohio, Pennsylvania (in-person only), South Carolina, Tennessee and Virginia.

Various forms required by each organization/state will be available at www.sfti.org (Continuing Education page) closer to the Institute start date.

SFTI strives to present programs that will meet most state continuing education requirements for attorneys and CPAs, and will continue to submit all of its offerings for approval by the various states' legal boards. The Institute seeks to offer programs that will allow registrants to satisfy their obligation to receive continuing education credit including ethics. However, each state licensing organization has specific requirements for these programs. The Institute cannot guarantee that the programs it designates as addressing ethics will be credited by all continuing education certifying organizations.

For more information regarding refunds, concerns and program cancellation policies, please contact info@sfti.org or call (770) 640-8300.

TOTAL COURSE HOURS



37.00 (60-minute hours)

44.50 (50-minute hours)

2.00 hours ethics

COURSE HOURS FOR MONDAY - WEDNESDAY



24.00 (60-minute hours)

28.50 (50-minute hours)

1.00 hour ethics

COURSE HOURS FOR WEDNESDAY - FRIDAY



21.00 (60-minute hours)

25.50 (50-minute hours)

2.00 hours ethics

COURSE HOURS FOR THURSDAY AND FRIDAY



13.00 (60-minute hours)

16.00 (50-minute hours)

1.00 hour ethics

REGISTER ONLINE AT
WWW.SFTI.ORG

SCHEDULE AT A GLANCE

MONDAY, OCTOBER 21

7:15-9:00

Registration

8:00-9:00

Breakfast

9:00-10:30

RECENT FEDERAL INCOME TAX DEVELOPMENTS

10:30-10:45

Break

10:45-12:00

RECENT FEDERAL INCOME TAX DEVELOPMENTS (Cont'd)

12:15-1:05

Mid-day Program:
THE TAXMAN COMETH – HOT TOPICS IN TAX CONTROVERSY
Sponsored by Chamberlain, Hrdlicka, White, Williams & Aughtry

1:15-2:15

TAX LEGISLATIVE OUTLOOK

2:15-3:15

THE PRACTICAL TAX IMPLICATIONS OF THE SUPREME COURT'S 2024 ADMINISTRATIVE LAW DECISIONS

3:15-3:30

Break

3:30-4:30

MOORE V. UNITED STATES AND THE SIXTEENTH AMENDMENT

4:30-5:30

INTERNATIONAL TAX CONTROVERSY: NOTABLE CASES, RULINGS AND DEVELOPMENTS

5:30-7:00

Cocktail Reception

TUESDAY, OCTOBER 22

7:30-8:30

Breakfast

8:30-9:20

HOT TOPICS IN PARTNERSHIP AND REAL ESTATE TAXATION

9:20-10:10

SCHEDULES K-2 & K-3: THE WHY, THE WHAT, AND THE HOW

10:10-10:25

Break

10:25-11:15

SELF-EMPLOYMENT TAX ISSUES OF LIMITED PARTNERS, "AS SUCH"

11:15-12:15

THIS WAY TO THE EXIT: PARTNERSHIP DISPOSITION CONSIDERATIONS

12:15-1:05

Mid-Day Program: TBD

1:15-2:15

THE ECONOMIC SUBSTANCE DOCTRINE: EVOLUTION OF THE DOCTRINE AND A LOOK AT ITS CURRENT APPLICATION

2:15-3:15

CURRENT TOPICS IN CORPORATE TAXATION

3:15-3:30

Break

3:30-4:30

FROM CRADLE TO GRAVE: THE LIFECYCLE OF AN LBO

4:30-5:30

NAVIGATING UNCERTAIN S CORPORATION STATUS

WEDNESDAY, OCTOBER 23

7:30-8:30

Breakfast and Registration

8:30-9:45

HOT TOPICS IN EMPLOYMENT TAXES AND FRINGE BENEFITS

9:45-10:45

SECURE 2.0: WHAT'S HAPPENING AND WHAT'S ON THE HORIZON FOR RETIREMENT PLANS?

10:45-11:00

Break

11:00-12:00

THE NEW FRONTIER: AN OVERVIEW AND ANALYSIS OF THE LATEST GUIDANCE ADDRESSING THE TREATMENT OF R&D COSTS UNDER SECTION 174

12:15-1:05

Mid-Day Program: BRIDGING COMFORT LEVELS WITH TAX INSURANCE
Sponsored by Alliant Insurance

1:15-2:15

UPDATE ON IRS ENFORCEMENT EFFORTS FOR PARTNERSHIPS AND HIGH-NET WORTH INDIVIDUALS

2:15-3:15

OH BOI! STAYING COMPLIANT WITH BENEFICIAL OWNERSHIP INFORMATION REPORTING UNDER THE CORPORATE TRANSPARENCY ACT

3:15-3:30

Break

3:30-4:30

ETHICS OF USING ARTIFICIAL INTELLIGENCE IN TAX PRACTICE

4:30-5:30

IRS OPERATIONS: PAST PRACTICES AND THE PATH AHEAD

5:30-6:30

Exhibitors' Cocktail Hour

THURSDAY, OCTOBER 24

7:00-8:00

Breakfast and Registration

8:00-9:30

RECENT FEDERAL WEALTH TRANSFER TAX DEVELOPMENTS

9:30-10:30

HERE COMES THE SUN(SET): GETTING READY FOR THE AVALANCHE OF COMPLICATED GIFT TAX RETURNS

10:30-10:45

Break

10:45-12:00

CHOICE OF FIDUCIARY: GOVERNANCE ISSUES, SUCCESSORS AND TAX IMPACTS

12:15-1:05

Mid-day Program: HOT TOPICS AT THE INTERSECTION OF ESTATE PLANNING AND BUSINESS VALUATION
Sponsored by MPI

1:15-2:15

CURRENT DEVELOPMENTS IN ESTATE AND GIFT TAX AUDITS AND LITIGATION

2:15-3:15

TRUSTEE CONUNDRUMS: PRACTICAL DRAFTING APPROACHES FROM A FIDUCIARY'S PERSPECTIVE

3:15-3:30

Break

3:30-4:30

IS AN LLC FOR ME? FORMATION AND OPERATION OF A FAMILY INVESTMENT COMPANY

4:30-5:30

THE SECURE ("SETTING EVERY COMMUNITY UP FOR RETIREMENT ENHANCEMENT" OR "SENDING EVERYONE COWERING UNDER REDUCED EXPECTATIONS") ACT AND OTHER RECENT DEVELOPMENTS IN ESTATE PLANNING WITH RETIREMENT ASSETS

5:30-7:00

Cocktail Reception

FRIDAY, OCTOBER 25

7:00-8:00

Breakfast

8:00-9:00

GIVING AWAY THE FAMILY BUSINESS: TAX STRATEGIES FOR TRANSFERRING CLOSELY-HELD BUSINESSES TO 501(C)(3) AND 501(C)(4) ORGANIZATIONS

9:00-10:00

TO WHOM AND WHEN DOES AN ESTATE PLANNER OWE DUTIES?

10:00-10:15

Break

10:15-11:30

ESTATE PLANNING FOR MODEST ESTATES: PRACTICAL TOOLS EVERY ESTATE PLANNER SHOULD KNOW

11:30-1:00

SECRETS OF SUCCESSFUL FAMILIES: CREATING A LASTING LEGACY

1:00

Adjourn



FOLLOW US FOR THE LATEST UPDATES!



October 21-25, 2024

➤ **REGISTER ONLINE AT** www.sfti.org

REGISTRATION PACKAGES

		EARLY: Received by 8/26/24	STANDARD: Received by 9/30/24	LATE: Received after 9/30/24
■ ■ ■ FIVE-DAY REGISTRATION	10/21-10/25 (Mon - Fri)	\$995	\$1,095	\$1,195
■ ■ THREE-DAY REGISTRATION	10/21-10/23 (Mon, Tues, Wed)	\$895	\$995	\$1,095
■ ■ THREE-DAY REGISTRATION	10/23-10/25 (Wed, Thurs, Fri)	\$895	\$995	\$1,095
■ TWO-DAY REGISTRATION	10/24-10/25 (Thurs & Fri)	\$795	\$895	\$995

■ ■ ■ **MONDAY-FRIDAY:**

(available for up to 44.5 hours including 2.0 hours ethics)
 Includes Income Taxation and Hot Topics,
 Business Entity Taxation, Accounting, Employee Benefits,
 Tax Controversy & Estate Planning

■ ■ **MONDAY-WEDNESDAY:**

(available for up to 28.5 hours including 1.0 hour ethics)
 Includes Income Taxation and Hot Topics, Business Entity
 Taxation, Accounting, Employee Benefits & Tax Controversy

■ ■ **WEDNESDAY-FRIDAY:**

(available for up to 25.5 hours including 2.0 hours ethics)
 Includes Accounting, Employee Benefits,
 Tax Controversy & Estate Planning

■ **THURSDAY-FRIDAY:**

(available for up to 16.0 hours including 1.0 hour ethics)
 Includes Estate Planning

DISCOUNTS

- 50% discount for first time attendees (in-person only).
- 50% discount for IRS/Government Employees (in-person only).
- 15% discount for groups of 6 or more (in-person only).
- Additional discounts for full-time tax/law professors - contact mdecker@brammgmt.com.
- Please note there are no discounts available for virtual attendance.
- Discounts may not be combined.

TECHNOLOGY FEE

If attending the Institute virtually, an additional \$100 technology fee will be added to your total amount due upon checkout.

MATERIALS

Every registrant will receive a password protected link to access the online materials prior to the Institute. Printed materials are available for **in-person attendees only** for an additional \$50/book. Volume 1 contains Mon-Wed; Volume 2 contains Thur-Fri. Books must be purchased in advance when registering online.

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