

THE LATEST TAX DEVELOPMENTS & PLANNING INSIGHTS

THE  
61<sup>ST</sup> ANNUAL



SOUTHERN FEDERAL  
TAX INSTITUTE

**OCTOBER 19-23, 2026**

**GRAND HYATT ATLANTA**

in Buckhead, Atlanta, Georgia

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**TWO DAY EXCLUSIVE**

**Estate Planning Sessions Oct. 22-23**

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

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

The 2026 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

## WELCOME

On behalf of the Trustees of the Southern Federal Tax Institute, it is my privilege to invite you to join us in Atlanta for the 61st Annual Southern Federal Tax Institute. For more than six decades, SFTI has remained committed to delivering timely, practical, and forward-looking guidance to help practitioners navigate an increasingly complex tax landscape, while preserving the collegial atmosphere that has long defined the Institute. We are sincerely grateful to our speakers, sponsors, Trustees, and loyal attendees whose engagement continues to strengthen that tradition each year.

We have planned an exceptional program for October 19 through October 23, 2026, featuring five days of in-depth programming presented by leading tax and estate planning practitioners. As always, the Institute will be held at the Grand Hyatt Atlanta in Buckhead, providing an ideal setting for both substantive learning and meaningful professional connections.

While we believe that a vital part of the Institute is the hospitality and networking opportunities it provides, we will continue to offer a virtual attendance option for those unable to join us in person.

Consistent with long-standing tradition, the 2026 Institute will begin with a comprehensive review of recent federal income tax developments, highlighting significant court decisions, administrative guidance, and legislative and regulatory changes from the prior year. Monday afternoon programming will then turn to forward-looking issues, including the taxation of digital assets, the evolving federal legislative and regulatory landscape, and practical lessons learned from partnership examinations under the BBA audit regime. These sessions are designed to provide both technical grounding and practical insight into the policy and compliance challenges practitioners face today.

As the program continues throughout the week, attendees will have the opportunity to explore a broad range of advanced and timely topics reflecting the current complexity of practicing in today's evolving tax landscape. Scheduled sessions include current developments in corporate and pass-through entity tax topics, a closer look at qualified small business stock, the ethical use of artificial intelligence in your tax practice, and additional implications of recent and anticipated tax legislation. Collectively, the 2026 program is designed to provide actionable guidance while fostering thoughtful dialogue around the future direction of federal and state tax systems.

Thursday and Friday will focus on trust and estate planning topics, beginning with an overview of recent developments. Thursday will continue with a session on maximizing qualified small business stock gain exclusions with estate and trust planning, and other specialty trust and estate topics. Finally, Friday will conclude the Institute with sessions including assisting practitioners with succession planning within their own firm, navigating family office structures for clients, and asset protection planning.

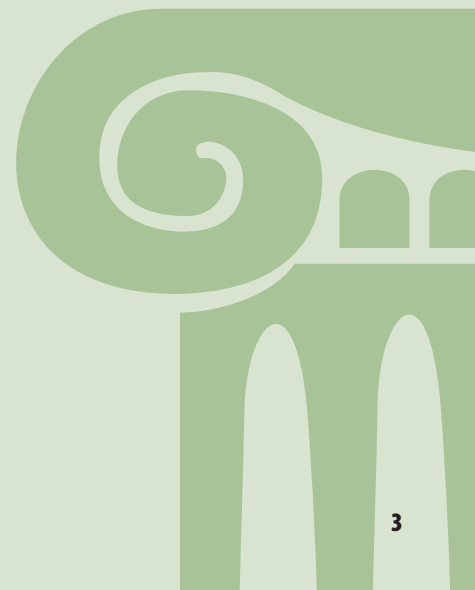
Please plan to attend our receptions on Monday, Tuesday, and Thursday evenings. These cocktail parties are a wonderful venue for renewing friendships with longtime colleagues, introducing younger colleagues, and networking with leading tax practitioners. We also encourage you to meet and thank our sponsors and exhibitors. Their support and generosity play an important role in delivering programs that are exceptional both in quality and value.

On behalf of the Trustees, thank you for your continued support of the Southern Federal Tax Institute. We look forward to welcoming you to Atlanta in October.

Sincerely,



Zack Leder  
President  
Southern Federal Tax Institute



# WHAT'S NEW IN THE INCOME TAX WORLD?

Sponsored by:  
**Miller & Chevalier Chartered**

## SUNDAY EVENING, OCTOBER 18, 2026

5:00-7:00 **Registration Begins**

## MONDAY MORNING, OCTOBER 19, 2026

*Zachary M. Leder, Presiding*

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

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

9:00-10:30 **Recent Developments in Federal Income Taxation** — This session highlights important 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**, Carlton Fields, P.A., Atlanta, GA

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

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

12:15-1:05 **Mid-Day Program: The End of Information Asymmetry: Handling Tax Controversy in the Information Age** - Tax examinations and investigations are increasingly conducted in an environment where expanded information reporting and AI-driven analytics give tax authorities a detailed factual background before the audit begins. The traditional information asymmetry that once favored taxpayers has significantly narrowed at both the state and federal levels, increasing the likelihood that examinations are framed with potential litigation in mind. Data aggregation and analytics reshape audit dynamics, escalation risk, and the development of enforcement theories that can carry civil, criminal, or litigated consequences. Early involvement of counsel experienced in tax controversy and litigation is increasingly critical to shaping the record, managing narrative risk, and positioning cases for successful resolution—or defense—if disputes advance.

Sponsored by **Chamberlain, Hrdlicka, White, Williams & Aughtry, P.C.** and presented by **Patrick McCann, Larry A. Campagna** and **Bryan J. Dotson**

## MONDAY AFTERNOON, OCTOBER 19, 2026

*Lisa M. Zarlenga, Presiding*

1:15-2:15 **Taxation of Digital Assets: How Did We Get Here and Where Are We Going?** — This presentation will begin with a brief overview of the history of digital assets. With this context, the presentation will discuss the prevailing tax landscape as it applies to digital property before considering potential tax issues on the horizon in this setting.

**Navin Sethi**, Eisner Advisory Group LLC, San Francisco, CA

2:15-3:15 **Tax Legislative and Regulatory Outlook** — This presentation will address the impact of the One Big Beautiful Bill Act and the current tax legislative environment. In addition, the presentation will include a preview of the 2026 mid-term elections and their potential impact on the tax legislative agenda.

**Tom West**, Capitol Tax Partners, Washington, DC

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

3:30-4:30 **Felix and Oscar, Lucy and Ethel, Federal and State Income Tax Systems, and Other Odd Couples** — Federal and state income tax systems both share the same foundation, but the differences can be profound. This presentation discusses the critical, often non-intuitive, distinctions between federal and state income taxation and explores the fault lines where national and subnational tax systems part ways: from conformity gaps and state-specific subtractions and addbacks to the treatment of pass-through entities, apportionment disputes, and the evolving landscape of digital taxation. Attendees will gain practical insight into how states decouple from federal provisions like bonus depreciation and qualified opportunity zone exclusions, the strategic implications of varying state NOL rules, and the multiplicity of other compliance traps for the unwary.

**Jaye Calhoun**, Kean Miller, New Orleans, LA

4:30-5:30 **Using Lessons Learned to Navigate the Complexities of the BBA Partnership Audit Regime** — IRS exams continue even as resources shrink, and partnership exams under the BBA audit regime are no exception. Drawing on seven years of experience since BBA examinations began in 2019, this presentation spotlights some of the recurring procedural and strategic challenges with BBA and taxpayer choices that can shape how matters are resolved. This presentation will provide attendees with practical insights to help them assist clients in navigating the complex rules of the BBA partnership audit regime.

**Rochelle Hodes**, Crowe LLP, Washington, DC

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

## TUESDAY MORNING, OCTOBER 20, 2026

Kendal A. Sibley, Presiding

7:30-8:25 **Breakfast**

8:25-9:15 **Current Developments in the Partnership Tax Arena** – This presentation will review the partnership-related items in the administration's priority guidance plan, including the proposed regulations that would reverse the "transaction of interest" designation for basis-shifting transactions. The presentation then will turn to the latest decisions on the limited partner exclusion from the SECA tax base, including the *Sirius Solutions, LLLP* case from the Fifth Circuit and possibly the appeal of the Tax Court's decision in *Soroban Capital Partners, LP* from the Second Circuit (if decided by then). Additional cases to be covered include the Tax Court's decisions in *Otay Project LP* and *Continental Grand Limited Partnership*, as well as any other developments in the field that may arise in the interim. | **Sarah Ritchey Haradon**, PwC, Washington, DC

9:15-10:05 **It's All Relative: Timing and Characterization of Deferred Payments** – Deferred payments sit at the intersection of when value is realized and how it is taxed. This presentation explores how timing and characterization principles apply across a range of transactional settings, highlighting how similar economic arrangements can produce materially different tax results. By examining common structures and variations, the discussion will focus on where deferral is respected, where it is challenged, and how planning choices can influence outcomes for both buyers and sellers.  
**Julie A. Divola**, Pillsbury Winthrop Shaw Pittman LLP, San Francisco, CA | **Eric Solomon**, Ivins Phillips Barker, Washington, DC

10:05-10:20 **Break**

10:20-11:10 **Navigating Individual-Level Passthrough Loss Limitations: Basis, At-Risk, Passive Activity, and Excess Business Loss Rules** – This presentation explores the complex web of partner-level / S corporation shareholder-level loss limitations that govern the deductibility of passthrough losses for non-corporate taxpayers. Focusing on Sections 704(d) / 1366(d) (basis limitations), 465 (at-risk rules), 469 (passive activity loss limitation), and 461(l) (excess business loss limitation), this presentation walks through ordering rules for applying various loss limitations and reviews the manner in which such loss limitation regimes interact, and also includes a discussion on practical implications for planning for passthrough losses. | **Robert S. Keller**, KPMG LLP, Washington, DC

11:10-12:00 **Opportunities and Pitfalls under the Partnership Disguised Sale Rules** – This presentation provides a broad overview of the partnership disguised sale regulations under Section 707(a)(2)(B). These regulations, among the most important in partnership tax, provide helpful guidance on avoiding the pitfall of disguised sale treatment. The regulations also contain a number of important exceptions that can give rise to several potentially useful planning opportunities.  
**John J. Rooney**, KPMG LLP (retired), Washington, DC

12:15-1:05 **Mid-Day Program: Rethinking IRS Collections: How Collections Cases Go Off the Rails and How to Keep Them on Track** – Some IRS collections cases don't turn out the way they should because of how practitioners approach them. This panel breaks down a proven framework for analyzing collection cases, exposes the most common mistakes that send even experienced practitioners off course, and tackles the complex situations where standard strategies fall short. Walk away with sharper instincts, a cleaner process, and the confidence to keep your toughest cases on track.  
Sponsored by **Wiggam Law** and presented by **Jason Wiggam** and **Judson Mallory**

## TUESDAY AFTERNOON, OCTOBER 20, 2026

Gerald V. Thomas, II, Presiding

1:15-2:15 **Current Developments in the Corporate Tax Arena** – This presentation will cover a variety of recent developments in corporate taxation. Particular emphasis will be placed on the rules applicable to Section 355 transactions after the withdrawal of proposed regulations in 2025, the modifications to the QSBS rules as part of the OBBBA, and the recent guidance under the corporate alternative minimum tax. | **Andrew Davis**, Paul Hastings LLP, New York, NY

2:15-3:15 **Navigating Section 382: Practical Insights on Ownership Changes and NOL Limitations** – This presentation provides a practical overview of Section 382 and its impact on a corporation's ability to utilize net operating losses following an ownership change. The presentation will address key concepts, including identifying ownership changes, evaluating equity transaction implications, and calculating ownership shifts, with a focus on monitoring 5% shareholders and stock classifications.  
**Todd Reinstein**, Forvis Mazars, Washington, DC

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

3:30-4:30 **Opportunity Zones: Statutory Changes, OZ 2.0 Designations, Recent Guidance, Mandatory Reporting and Market Trends** – This presentation will examine the current statutory and regulatory framework governing Opportunity Zones, including changes enacted by the One Big Beautiful Bill Act and their effects on capital raising. The presentation will also review the status of Opportunity Zone 2.0 designations and related transition rules, including outstanding interpretive questions and timing considerations for businesses, investors, and sponsors. Emphasis will be placed on recent guidance, unresolved questions, and practical planning considerations in light of evolving legislative and regulatory developments. | **Michael J. Novogradac**, Novogradac & Company LLP, San Francisco, CA

4:30-5:30 **QSBS: Transactional Planning and Strategies** – Qualified small business stock ("QSBS") tax incentives have sometimes been described as the holy grail of tax planning, and for good reason. QSBS rules, where applicable, can provide a complete federal income tax exemption for large portions (and potentially all) of the otherwise taxable gains recognized by founders, employees and early-stage investors from the sale of stock in many technology and other companies. This presentation will address strategies and techniques for maximizing QSBS benefits at formation and throughout holding periods, transactional structures for realizing/preserving these benefits in M&A, IPO, and other exit events, as well as critical advance planning steps that are needed post-exit in order to preserve and defend these benefits during audits by taxing authorities.  
**Peter Elias**, Orrick Herrington & Sutcliffe LLP, Santa Monica, CA

5:30-6:30 **Exhibitors' Cocktail Hour**

## WEDNESDAY MORNING, OCTOBER 21, 2026

Michael A. Laing, Presiding

7:30-8:30 **Breakfast and Registration**

8:30-9:45 **Employee Benefits: An Annual Update to Laws, Regulations, Litigation, and IRS Staffing** – This presentation will cover updates in prior SFTI coverage of “hot topics” in payroll taxes, fringe benefits and other employee benefits, as well as 2026 IRS guidance on fringe benefit provisions both in the OBCCA, and in delayed-effective date legislation predating 2025. The 2026 IRS guidance is expected to cover five topics: (1) the new 2026 rules that disallow many deductions for company cafeterias; (2) the disallowed compensation deduction for the five highest compensated non-officers of public companies; (3) W-2 reporting and deduction of overtime pay and tip income; and (4) Trump accounts. The presenter also will discuss continuing state and local tax audits (including Philadelphia’s attempt to impose city income taxes on amounts credited under nonqualified deferred compensation plans), several pending tax cases of first impression (including the long-awaited test case on the payroll tax exclusion for company cafeteria meals, and an appeal of a class action claiming \$120 million in damages for the reporting of a Form W-2 settlement that complied with the instructions for reporting contained in IRS rulings), and help provided by the IRS’s Taxpayer Advocate program to resolve long-stalled refund claims and penalty abatement requests.

**Mary “Handy” B. Hevener**, Morgan, Lewis & Bockius LLP, New York, NY

9:45-10:45 **Employee Equity Compensation Granted by Privately Held Business Entities** – This presentation will cover various types of nonqualified deferred compensation arrangements that employers may implement. A review of the Internal Revenue Code and the Employee Retirement Income Security Act will highlight key compliance requirements and common traps practitioners should be aware of while still allowing employers to achieve their retention and incentive objectives. The discussion will also examine how the taxation of the entity providing the benefits affects the design and operation of nonqualified deferred compensation plans. The presentation will conclude with a discussion of ethical considerations relevant to these arrangements.

**Joshua A. Sutin**, Chamberlain, Hrdlicka, White, Williams & Aughtry, San Antonio, TX

10:45-11:00 **Break**

11:00-12:00 **Accounting Methods Considerations in 2026: Navigating a Post-TCJA, OBCCA, and IRA Landscape** – As key provisions from TCJA sunset and new rules under the OBCCA take effect for 2026 and beyond, taxpayers must reassess core accounting method positions. This panel will explore emerging considerations across interest limitation, R&D expensing versus capitalization (and credit interplay), and fixed asset strategies—including bonus depreciation, qualified production property, and the elimination of QBAI.

**April Estes**, PwC, Atlanta, GA | **Sandra Nashif**, PwC, Birmingham, AL

12:15-1:05 **Mid-Day Program: Resolving Family Trust and Estate Disputes – Start-to-Finish Considerations** – This presentation will discuss positioning trust and estates disputes for settlement and where litigation may still be required. It will cover special considerations that are unique to trust and estate settlements such as virtual representation, trust modifications, other administrative changes, court approval, and tax matters.

Sponsored by **McGuireWoods LLP** and presented by **Meghan Gehr Hubbard**

## WEDNESDAY AFTERNOON, OCTOBER 21, 2026

George A. Hani, Presiding

1:15-2:15 **Managing an IRS Audit: Best Practices in Responding to IDRs and Strategic Considerations for Practitioners** – This panel will cover the do’s and don’ts for practitioners responding to Information Document Requests issued by the IRS. It will also explore strategic considerations in managing an examination in the current IRS environment including managing client expectations around longer timelines, evaluating whether to extend statutes of limitations, and considering interest-mitigating deposits.

**Anson H. Asbury**, Asbury Gardner Tax Counsel, Atlanta, GA | **Brian Gardner**, Asbury Gardner Tax Counsel, Atlanta, GA

2:15-3:15 **The Eye of the Storm: Bracing for Tax Enforcement in Uncertain Times** – Notwithstanding a more than 30% decrease in the federal workforce, reduced morale, and substantial budget cuts, the IRS and U.S. Department of Justice is doubling down on enforcement using advanced automation and AI, leveraging its relationships with other federal agencies, and expanding existing programs to bring taxpayers into compliance. This presentation will review the current leadership within the IRS and the Justice Department’s tax sections, discuss current enforcement priorities, targets, and methods, analyze recent court decisions, and identify best practices in representing clients in current tax disputes.

**Caroline D. Ciruolo**, Kostelanetz LLP, Washington, DC

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

3:30-4:30 **Back to Basics on Research and Development Expenditures** – Statutory changes, recent caselaw, technology advances, changes to the IRS examination process, anticipated guidance, and other administrative changes have practitioners re-thinking the nature and treatment of research and development expenditures. This presentation will discuss how these developments may impact established paradigms and reevaluate the essential concepts of Sections 41 and 174 while looking to the future for Sections 41 and 174A.

**Alexa Claybon**, Ernst & Young LLP, Washington, DC

4:30-5:30 **Ethical Guardrails for AI in Tax Practice: Competency, Standard of Care, and Malpractice Risk** – Tax attorneys, CPAs, financial planners, and wealth managers all face the same deceptively complex question: when AI tools enter the practice, what do professional ethics obligations actually require? This presentation introduces a practical framework for determining which tax and estate planning tasks are appropriate for AI assistance, what competent and ethically sound use of those tools requires, and how misjudgments at either extreme — over-reliance or underutilization — translate into professional conduct violations and liability exposure. Drawing on Circular 230, emerging professional conduct opinions, and evolving malpractice doctrine, attendees will leave with concrete, practice-ready guidance applicable across tax disciplines.

(Submitted for 1.0 hour ethics credit.)

**Sharyn M. Fisk**, Cal Poly Pomona, Pomona, CA

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## 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, Taxation of Digital Assets, Tax Legislative Outlook, Exploring Difference Between State and Federal Income Tax, Partnership Audits, Partnership New Developments, Partnership Disguised Sale Rules, Equity Holder-Level Loss Limitations, Qualified Opportunity Zones 2.0, Corporate Tax New Developments, NOL Limitations upon an Ownership Change, Tax Treatment of Deferred Consideration, QSBS Planning Strategies, Hot Topics in Payroll Taxes and Fringe Benefits, Equity Compensation for Privately Held Entities, Tax Accounting Method Considerations, Managing an IRS Audit, Bracing for Tax Enforcement, R&D Expense Basics, and Ethical Guardrails for Artificial Intelligence in Tax Practice.

### 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 Payroll Taxes and Fringe Benefits, Equity Compensation for Privately Held Entities, Tax Accounting Method Considerations, Managing an IRS Audit, Bracing for Tax Enforcement, R&D Expense Basics, and Ethical Guardrails for Artificial Intelligence in Tax Practice. The Estate, Gift, and Generation-Skipping Planning Sessions on Thursday and Friday include presentations covering Recent Federal Wealth Transfer Tax Developments, Retirement Benefit Planning, QSBS planning with Non-Grantor Trusts, Current Issues in Wealth Transfer Tax Audits and Litigation, Split-Dollar Arrangements, Current Developments with Nonprofit Organizations and Charitable Giving, Trust-Owned Business Planning, Income Tax Basis Adjustments, Succession Planning for Tax Professionals, Family Office and Private Trust Company Design, and Asset Protection Planning.

### THURSDAY AND FRIDAY:

■ This two-day package, 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 exclusively to develop and present a professional annual Institute focused on current federal tax issues at the post-graduate level.*

*This program is specifically designed for practitioners who regularly encounter and manage complex tax matters. Emphasis is placed on timely, emerging topics, with in-depth coverage of recent developments and challenges that frequently arise in planning clients' affairs and transactions.*

*Our speakers include leading tax practitioners and scholars from across the country, each selected for their expertise in the subject matter and their proven ability to communicate clearly and effectively.*

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**THURSDAY MORNING, OCTOBER 22, 2026***David C. Sojourner, 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 Demystifying Retirement Benefit Planning: Navigating the Post-2024 Rules** – For many clients, retirement accounts represent their largest asset. With significant changes introduced by the SECURE Act, SECURE 2.0, and the final 2024 regulations, planning in this area has become increasingly complex. This presentation will demystify these provisions and explore how to effectively integrate them into the estate planning process. Attendees will gain practical guidance on optimizing tax outcomes, aligning planning strategies with client goals, and addressing common concerns related to qualified retirement benefits and IRAs.

**Kathleen R. Sherby**, Bryan Cave Leighton Paisner LLP, St. Louis, MO

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

**10:45-12:00 Don't Guess and Make a Mess with QSBS** – This presentation will cover the basics of QSBS under Section 1202, address changes after the OBBBA, show how founders can “stack” multiple capital gain exclusions among family members, examine how non-grantor trusts can be the ultimate tool for QSBS planning to protect family members and minimize state income taxes, and discuss the challenges in non-grantor trust drafting compared to the more commonly used irrevocable grantor trusts.

**Justin Miller**, Evercore Wealth Management, LLC, San Francisco, CA

**12:15-1:05 Mid-Day Program: Hot Topics at the Intersection of Estate Planning and Business Valuation** – This presentation will discuss the latest valuation cases to be decided by the Tax Court and the valuation impact of any meaningful changes to transfer tax and income tax laws.

Sponsored by **MPI** and presented by **Todd G. Povlich**

**THURSDAY AFTERNOON, OCTOBER 22, 2026***Alan F. Rothschild, Jr., Presiding*

**1:15-2:15 A View from the Front Lines: Current Issues in Estate and Gift Tax Audits and Litigation** – This presentation highlights current issues and trends in transfer tax cases at the audit level, at Appeals, and in litigation. The discussion will include the IRS's current darlings (GRATs, formula clauses, QTIP terminations, and penalties), the old standbys (Section 2036, valuation, privileges, and adequate disclosure), and more. The presentation also will address the most recent cases (including *Elcan* and *McDougall*), the IRS's positions, and how to best position clients at the planning level.

**Keri D. Brown**, Baker Botts, L.L.P., Houston, TX

**2:15-3:15 Why Is Everybody Split on Whether Split Dollar Works?** – Clients are looking for opportunities for tax-effective strategies to invest and transfer their wealth. If they decide to use life insurance, a pressing issue quickly arises: What is the most tax-effective way to pay the premiums? This panel will discuss the benefits and drawbacks of financing life insurance premiums through loans, split-dollar arrangements, and gifting.

**Mary Ann Mancini**, Loeb & Loeb LLP, Washington, DC | **Walter L. Helms**, Winged Keel Group, Atlanta, GA

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

**3:30-4:30 Current Developments Affecting Nonprofit Organizations and Charitable Giving** – Donors and charities are weathering tremendous changes in the philanthropic environment. This presentation will provide an overview of how recent changes in tax laws, federal policy, IRS compliance initiatives, legal challenges, and other factors are affecting the way our clients give and the way charities are furthering their missions.

**Brad Bedingfield**, Hemenway & Barnes LLP, Boston, MA

**4:30-5:30 When Trusts Own the Company: Navigating Tax, Estate, and Succession Planning While Keeping the Family Peace** – Family business succession planning frequently places business interests into trusts, but doing so brings together several different legal regimes—tax, estate planning, fiduciary law, and corporate law. Using a detailed case study involving an S corporation owned by various trusts with different beneficiaries, this panel examines how common estate planning structures interact with corporate control, trustee duties, and family dynamics. The discussion highlights practical planning considerations including recapitalization strategies, voting control, trustee and trust advisor structures, and the fiduciary conflicts that can arise when trustees, beneficiaries, directors, and family members occupy overlapping roles. The presentation concludes with practical drafting and governance strategies — ranging from shareholder agreements to trust provisions — that can help planners anticipate and mitigate disputes while preserving both tax efficiency and family harmony.

**Andrea C. Chomakos**, Pendleton Square Trust Company, Inc., Charlotte, NC | **Gene Wolf**, Kemp Smith LLP, El Paso, TX

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

## FRIDAY MORNING, OCTOBER 23, 2026

Farhad Aghdami, Presiding

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

8:00-9:00 **Looking for Basis in All the Right Places: Income Tax Basis Adjustments in Estate Planning and Administration** – High estate and gift tax exclusion amounts and high income tax rates make income tax planning an important consideration in estate planning and administration. Basis adjustment planning is a key component. Learn cutting-edge techniques and tips to maximize basis while still giving effect to your client's estate planning goals.

**Mickey R. Davis**, Davis & Willms, PLLC, Houston, TX

9:00-10:00 **Succession Planning for Estate/Tax Planning Professionals** – This panel will explore succession planning for estate and tax professionals through both a practical and ethical lens. Drawing on their varied experiences, the panelists will examine key considerations in transitioning a practice, including client communication, confidentiality, continuity of representation, and common ethical challenges that arise during transitions. *(Submitted for 1.0 hour ethics credit.)*

**David J. Estes**, Estes & Madine, PLLC, Scottsdale, AZ

**J. Lee E. Osborne**, Woods Rogers Vandeventer Black PLC, Roanoke, VA

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

10:15-11:30 **Family Office and Private Trust Company Design: Overview of Different Models & Their Tax and Non-tax Considerations** – What is a family office? What kind of family office does a client need? What is a private trust company? This panel will provide an overview of various family office and private trust company structures and the tax and non-tax considerations for each. The panelists will provide a framework for advisors to use when helping clients determine the best option to achieve the family's goals over time.

**Elise J. McGee**, McDermott Will & Schulte LLP, Chicago, IL

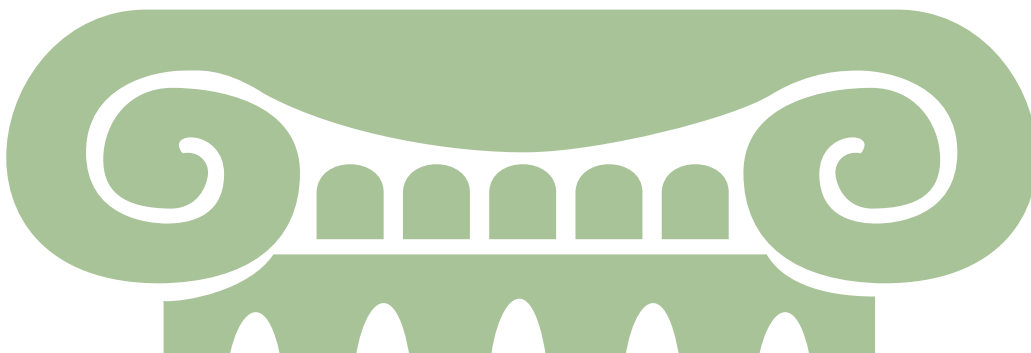
**Benetta Y. Park**, Bessemer Trust, West Palm Beach, FL

11:30-1:00 **Own Nothing, Control Everything** – Like the paintings of Picasso's Blue Period, a good estate plan is a layered masterpiece that reflects the client's financial circumstances and ever-evolving emotional state. One of the layers often consists of planning to protect the client's assets – from the client's own creditors and those of the client's beneficiaries. This presentation will cover various asset protection strategies that can help a client's planning masterpiece stay off the auction block and in the family gallery.

**Amy K. Kanyuk**, McDonald & Kanyuk, PLLC, Concord, NH

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 heart of Buckhead, the Grand Hyatt Atlanta places you steps from some of Atlanta's best dining, shopping, and nightlife. The hotel combines modern comfort with Southern hospitality, providing an ideal setting for both networking and relaxation.

SFTI has secured a limited block of rooms at a special group rate of **\$289 per night** (single or double occupancy). **The hotel's \$30 daily destination fee is waived for guests booking within the SFTI room block.** Reservations may be made by calling (404) 237-1234 and referencing the Southern Federal Tax Institute, or online at [www.sfti.org](http://www.sfti.org) under the General Info or Register tab. We encourage you to book early, as rooms often sell out prior to the cut-off date. The room block will be held until **September 25, 2026**, or until fulfilled.

## THE HEART OF ATLANTA

Join colleagues in Buckhead—Atlanta's premier destination for dining, shopping, and nightlife. The area offers everything from upscale restaurants to casual neighborhood favorites, along with vibrant evening spots and walkable shopping districts.

## RESTAURANTS

- Aria · Atlanta Fish Market · Bones
- The Capital Grille · Chops Lobster Bar · Gypsy Kitchen
- The Iberian Pig · King + Duke · Le Bilboquet
- South City Kitchen · St. Cecilia · Umi

## ATTRACTIONS

All are easily accessible by car or rideshare; MARTA access is also available for select destinations.

- Atlanta Botanical Garden
- Georgia Aquarium
- High Museum of Art
- Atlanta History Center
- Atlanta Beltline
- Ponce City Market
- Krog Street Market
- Truist Park and The Battery Atlanta



## SHOPPING

Shopping enthusiasts will find two premier malls within walking distance of the hotel:

- Lenox Square
- Phipps Plaza

Luxury boutiques and national retailers include Nordstrom, Neiman Marcus, Saks Fifth Avenue, and more. You may also explore the nearby Buckhead Village District (formerly Shops Buckhead Atlanta), featuring upscale boutiques, restaurants, and walkable streets.

# SPONSORS

A sincere thank you to the firms listed below for their support of the 61st Annual Southern Federal Tax Institute.

## PLATINUM



## SPEAKER/TRUSTEE DINNER

**BROWN**   
**BROTHERS**  
**HARRIMAN**

## MID-DAY

MONDAY



TUESDAY



WEDNESDAY

**McGuireWoods**

THURSDAY



## GOLD

MONDAY

Miller & Chevalier

TUESDAY

**ASBURY GARDNER**  
TAX COUNSEL

WEDNESDAY



THURSDAY

**B**  
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FRIDAY



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## REGISTRATION

Please see page 15 for all registration packages and rates. **Registration is available online only** – please visit [www.sfti.org](http://www.sfti.org) to register for in-person or virtual attendance. Credit card payments only. Please contact Mallory Decker ([mdecker@brammgmt.com](mailto: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 61st Annual SFTI is pleased to return to the **Grand Hyatt Atlanta in Buckhead** (3300 Peachtree Road NE, Atlanta, GA 30305). A reduced rate of \$289/night has been made for our attendees. Additionally, the daily \$30 destination fee will be waived if you book inside the SFTI room block. In order to receive this rate, please go to [www.sfti.org](http://www.sfti.org); click on the General Info tab. If reserving by phone, please call (404) 237-1234 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 25, 2026**, 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. Sharing is not permitted. 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](mailto:info@sfti.org) or [mdecker@brammgmt.com](mailto:mdecker@brammgmt.com).* We will be utilizing Zoom Webinar 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 – NEW

SFTI will provide conference materials exclusively in digital format beginning in 2026. **Hardbound books will no longer be available.** All registrants will receive a password-protected link to access digital materials in advance of the Institute. Attendees may download and/or print materials for use during the Institute.

## SAFETY PROTOCOLS

The health and safety of our attendees is a top priority. SFTI will continue to monitor CDC guidelines and applicable government policies. At this time, we will follow the hotel's policies and protocols for large 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](mailto:info@sfti.org) by October 5, 2026. You will receive 100% refund (less \$100 administrative fee). No refunds will be made after October 5, 2026. Registrations may not be changed from in-person to virtual after October 5, 2026.

## FUTURE INSTITUTES

October 18-22, 2027

October 23-27, 2028

# CONTINUING EDUCATION

The Southern Federal Tax Institute (SFTI) is an advanced seminar designed for tax professionals with educational backgrounds in law, accounting, or business—or equivalent practical experience. The program features a series of in-depth lectures grouped by subject matter. No specific advanced preparation is required. In past years, SFTI has been approved for CPE, CLE, and CFP accreditation by multiple state boards and organizations. Continuing education credit is available only for sessions attended live—either in person or virtually in real time. Please note that 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](http://www.nasbaregistry.org).

Amount of Recommended CPE credit: **42.5 Tax Hours and 2.0 Regulatory Ethics 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 2026 program will be submitted for **25.0 hours** to the CFP Board of Standards. Eligible credit available for attending Monday, Thursday and Friday sessions only.

## ATTORNEYS (CLE)

The 2026 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](http://www.sfti.org) (Continuing Education page) closer to the Institute start date.

SFTI strives to meet continuing education requirements for CPAs, CFPs and attorneys across multiple states' boards. However, each state licensing board has unique standards, and SFTI cannot guarantee acceptance of credit, particularly ethics credit, by all jurisdictions.

For more information regarding refunds, concerns and program cancellation policies, please contact [info@sfti.org](mailto: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



23.75 (60-minute hours)

28.50 (50-minute hours)

1.00 hour ethics

## COURSE HOURS FOR WEDNESDAY - FRIDAY



21.25 (60-minute hours)

25.50 (50-minute hours)

2.00 hours ethics

## COURSE HOURS FOR THURSDAY AND FRIDAY



13.25 (60-minute hours)

16.00 (50-minute hours)

1.00 hour ethics

REGISTER ONLINE AT  
[WWW.SFTI.ORG](http://WWW.SFTI.ORG)

# SCHEDULE AT A GLANCE

## MONDAY, OCTOBER 19

**7:15-9:00**

Registration

**8:00-9:00**

Breakfast

**9:00-10:30**

RECENT DEVELOPMENTS IN FEDERAL INCOME TAXATION

**10:30-10:45**

Break

**10:45-12:00**

RECENT DEVELOPMENTS IN FEDERAL INCOME TAXATION (Cont'd)

**12:15-1:05**

Mid-Day Program: THE END OF INFORMATION ASYMMETRY: HANDLING TAX CONTROVERSY IN THE INFORMATION AGE

Sponsored by Chamberlain, Hrdlicka, White, Williams & Aughtry, P.C

**1:15-2:15**

TAXATION OF DIGITAL ASSETS: HOW DID WE GET HERE AND WHERE ARE WE GOING?

**2:15-3:15**

TAX LEGISLATIVE AND REGULATORY OUTLOOK

**3:15-3:30**

Break

**3:30-4:30**

FELIX AND OSCAR, LUCY AND ETHEL, FEDERAL AND STATE INCOME TAX SYSTEMS, AND OTHER ODD COUPLES

**4:30-5:30**

USING LESSONS LEARNED TO NAVIGATE THE COMPLEXITIES OF THE BBA PARTNERSHIP AUDIT REGIME

**5:30-7:00**

Cocktail Reception

## TUESDAY, OCTOBER 20

**7:30-8:25**

Breakfast

**8:25-9:15**

CURRENT DEVELOPMENTS IN THE PARTNERSHIP TAX ARENA

**9:15-10:05**

IT'S ALL RELATIVE: TIMING AND CHARACTERIZATION OF DEFERRED PAYMENTS

**10:05-10:20**

Break

**10:20-11:10**

NAVIGATING INDIVIDUAL-LEVEL PASSTHROUGH LOSS LIMITATIONS: BASIS, AT-RISK, PASSIVE ACTIVITY, AND EXCESS BUSINESS LOSS RULES

**11:10-12:00**

OPPORTUNITIES AND PITFALLS UNDER THE PARTNERSHIP DISGUISED SALE RULES

**12:15-1:05**

Mid-Day Program: RETHINKING IRS COLLECTIONS: HOW COLLECTIONS CASES GO OFF THE RAILS AND HOW TO KEEP THEM ON TRACK

Sponsored by Wiggam Law

**1:15-2:15**

CURRENT DEVELOPMENTS IN THE CORPORATE TAX ARENA

**2:15-3:15**

NAVIGATING SECTION 382: PRACTICAL INSIGHTS ON OWNERSHIP CHANGES AND NOL LIMITATIONS

**3:15-3:30**

Break

**3:30-4:30**

OPPORTUNITY ZONES: STATUTORY CHANGES, OZ 2.0 DESIGNATIONS, RECENT GUIDANCE, MANDATORY REPORTING AND MARKET TRENDS

**4:30-5:30**

QSBS: TRANSACTIONAL PLANNING AND STRATEGIES

**5:30-6:30**

Exhibitors' Cocktail Hour

## WEDNESDAY, OCTOBER 21

**7:30-8:30**

Breakfast and Registration

**8:30-9:45**

EMPLOYEE BENEFITS: AN ANNUAL UPDATE TO LAWS, REGULATIONS, LITIGATION, AND IRS STAFFING

**9:45-10:45**

EMPLOYEE EQUITY COMPENSATION GRANTED BY PRIVATELY HELD BUSINESS ENTITIES

**10:45-11:00**

Break

**11:00-12:00**

ACCOUNTING METHODS CONSIDERATIONS IN 2026: NAVIGATING A POST-TCJA, OBBBA, AND IRA LANDSCAPE

**12:15-1:05**

Mid-Day Program: RESOLVING FAMILY TRUST AND ESTATE DISPUTES – START-TO-FINISH CONSIDERATIONS

Sponsored by McGuireWoods LLP

**1:15-2:15**

MANAGING AN IRS AUDIT: BEST PRACTICES IN RESPONDING TO IDRS AND STRATEGIC CONSIDERATIONS FOR PRACTITIONERS

**2:15-3:15**

THE EYE OF THE STORM: BRACING FOR TAX ENFORCEMENT IN UNCERTAIN TIMES

**3:15-3:30**

Break

**3:30-4:30**

BACK TO BASICS ON RESEARCH AND DEVELOPMENT EXPENDITURES

**4:30-5:30**

ETHICAL GUARDRAILS FOR AI IN TAX PRACTICE: COMPETENCY, STANDARD OF CARE, AND MALPRACTICE RISK

## THURSDAY, OCTOBER 22

**7:00-8:00**

Breakfast and Registration

**8:00-9:30**

RECENT FEDERAL WEALTH TRANSFER TAX DEVELOPMENTS

**9:30-10:30**

DEMYSTIFYING RETIREMENT BENEFIT PLANNING: NAVIGATING THE POST-2024 RULES

**10:30-10:45**

Break

**10:45-12:00**

DON'T GUESS AND MAKE A MESS WITH QSBS

**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**

A VIEW FROM THE FRONT LINES: CURRENT ISSUES IN ESTATE AND GIFT TAX AUDITS AND LITIGATION

**2:15-3:15**

WHY IS EVERYBODY SPLIT ON WHETHER SPLIT DOLLAR WORKS?

**3:15-3:30**

Break

**3:30-4:30**

CURRENT DEVELOPMENTS AFFECTING NONPROFIT ORGANIZATIONS AND CHARITABLE GIVING

**4:30-5:30**

WHEN TRUSTS OWN THE COMPANY: NAVIGATING TAX, ESTATE, AND SUCCESSION PLANNING WHILE KEEPING THE FAMILY PEACE

**5:30-7:00**

Cocktail Reception

## FRIDAY, OCTOBER 23

**7:00-8:00**

Breakfast

**8:00-9:00**

LOOKING FOR BASIS IN ALL THE RIGHT PLACES: INCOME TAX BASIS ADJUSTMENTS IN ESTATE PLANNING AND ADMINISTRATION

**9:00-10:00**

SUCCESSION PLANNING FOR ESTATE/TAX PLANNING PROFESSIONALS

**10:00-10:15**

Break

**10:15-11:30**

FAMILY OFFICE AND PRIVATE TRUST COMPANY DESIGN: OVERVIEW OF DIFFERENT MODELS & THEIR TAX AND NON-TAX CONSIDERATIONS

**11:30-1:00**

OWN NOTHING, CONTROL EVERYTHING

**1:00**

Adjourn



**FOLLOW US FOR THE LATEST UPDATES!**



**October 19-23, 2026**

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**REGISTRATION PACKAGES**

		<b>EARLY: Received by 08/31/26</b>	<b>STANDARD: Received by 09/28/26</b>	<b>LATE: Received after 09/28/26</b>
■ ■ ■ <b>FIVE-DAY REGISTRATION</b>	<b>10/19-10/23 (Mon - Fri)</b>	<b>\$1,095</b>	<b>\$1,195</b>	<b>\$1,295</b>
■ ■ <b>THREE-DAY REGISTRATION</b>	<b>10/19-10/21 (Mon, Tues, Wed)</b>	<b>\$895</b>	<b>\$995</b>	<b>\$1,095</b>
■ ■ <b>THREE-DAY REGISTRATION</b>	<b>10/21-10/23 (Wed, Thurs, Fri)</b>	<b>\$895</b>	<b>\$995</b>	<b>\$1,095</b>
■ <b>TWO-DAY REGISTRATION</b>	<b>10/22-10/23 (Thurs &amp; Fri)</b>	<b>\$795</b>	<b>\$895</b>	<b>\$995</b>

■ ■ ■ **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](mailto: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.

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