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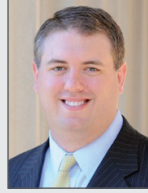
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Stay on top of evolving issues in tax law—from changes on the national front to state and local developments. Get complete coverage of tax reform implementation and in-depth analysis of the *Wayfair* decision from the company's lawyer. New this year: an optional session on purchase price allocation and updates directly from the Michigan Department of Treasury. Plus, enjoy deeper dives on the topics that matter most to you with specialized breakout tracks.

## Benefits of Attending:

- Hear from top government officials, DC insiders, and other experts
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- Analyze state and fiduciary income tax issues
- Explore key M&A tax implications

## Schedule

CLE: 4.25 CTFA Credit: 6.75\* CPE Credit: Call ICLE Level: Intermediate/Advanced

9:00am **Registration, Continental Breakfast, and Vendor Showcase**

9:00am **Purchase Price Allocation<sup>1</sup>**

methodology used to allocate purchase price among assets • differences between book and tax allocations of purchase price • impact of parties agreeing or disagreeing on purchase price matters • best practices • emerging tax issues  
Sean H. Cook, Warner Norcross + Judd, *Southfield*; Melissa Gagacki, Plante Moran PLLC, *Auburn Hills*

9:50am **Networking Break**

10:00am **Welcome and Introductions**

Jackie J. Cook, The Mike Cox Law Firm PLLC, *Livonia*; Michael P. Monaghan, Plante Moran, *Clinton Township*

10:10am **Washington Update: Current Tax Legislative Developments<sup>1</sup>**

implementation of tax reform • makeup and priorities of the new Congress • tax reform primer • possible federal tax changes • where we stand on tax reform guidance • what the future holds  
Kurt B. Piwko, Plante Moran, *Clinton Township*; Patrick Robertson, FTI Consulting, *Washington, DC*

11:30am **An Insider's View: *Wayfair's* Lawyer Breaks Down the Decision<sup>1</sup>**

*Wayfair's* appellate counsel on litigating the first state tax case heard by SCOTUS in 25 years • *Wayfair's* impact on sales and use tax across the country • progeny of the appellate case • best practices for taking a state tax case through appeal • what it means for the future  
George S. Isaacson, Brann & Isaacson, *Lewiston, ME*

12:00pm **Networking Lunch On-Site**

1:15pm **Employee Benefits Committee: Cybersecurity for Employee Benefits<sup>2</sup>**

risk assessments • internal policies and procedures • customer-facing privacy policies • agreements with service providers • data breach prevention and response  
Charles M. Russman, Clark Hill PLC, *Detroit*

**Estates and Trusts Committee: International Estate Planning and the Complex Rules for Nonresidents and Noncitizens<sup>2</sup>**

classification for tax purposes and asset situs • marital deduction and spousal planning • foreign trust, tax credit, and treaty elections  
Raj A. Malviya, Miller Johnson, *Grand Rapids*

**Federal Income Tax Committee: Tax Implications of M&A<sup>2</sup>**

tax reform and M&A • recent M&A tax developments  
Jamal Alexander Razavian, Ernst & Young LLP, *Detroit*

**State and Local Tax Committee: Property Tax Update<sup>2</sup>**

recent cases and legislation • EMPP update • transfers of ownership  
Mark Hilpert, Honigman LLP, *Detroit*

1:50pm **Networking Break**

2:05pm **Employee Benefits Committee: ESOP Transactions<sup>2</sup>**

succession planning—1042 rollovers • ESOPs in mergers and acquisitions • ESOP rules and tax benefits  
Roberta P. Granadier, Dickinson Wright PLLC, *Detroit*

**Estates and Trusts Committee: Tax Basis Issues in Estate Planning<sup>2</sup>**

step up in basis at death • the 2010 exception • jointly owned property • pre-death gifts to the decedent • income in respect of a decedent • partnership opportunities  
George W. Gregory, George W. Gregory PLLC, *Troy*

**Federal Income Tax Committee: Tax Reform (Businesses)<sup>2</sup>**

199A—deduction for pass-through businesses • deductions, depreciation, and expensing • business interest expense • sexual harassment settlement payments  
William C. Lentine, Warner Norcross + Judd, *Southfield*

**State and Local Tax Committee: *Wayfair* and other Hot Topics in State and Use Tax<sup>2</sup>**

implementation of *Wayfair* in Michigan and beyond • other new developments in sales and use tax  
Gregory A. Nowak, Miller Canfield PLC, *Detroit*; Wayne D. Roberts, Varnum LLP, *Grand Rapids*

2:40pm **Networking Break**

2:55pm **Employee Benefits Committee: Association Health Plans<sup>2</sup>**

overview of DOL rules and requirements • pros and cons of AHPs • feedback and take-up rates  
Lena X. Gionnette, Varnum LLP, *Novi*

**Estates and Trusts Committee: Critical Changes to Fiduciary Income Taxes by the Tax Cuts and Jobs Act<sup>2</sup>**

lower rates but still compressed rate progression • planning opportunities for “business income” • impact on deductions • no change for AMT  
Thomas F. Sweeney, Clark Hill PLC, *Birmingham*

**Federal Income Tax Committee: Tax Reform (Individuals)<sup>2</sup>**

tax rates • common deductions • personal exemption suspension • charitable contributions and ABLE accounts • effective dates for various changes  
Mary A. Hennessey, Honigman LLP, *Detroit*

**State and Local Tax Committee: Income Tax Issues at the State Level<sup>2</sup>**

responses to TCJA—decoupling, SALT workarounds, apportionment concerns, etc. • use of 482 powers • reporting income from pass-through entities • state taxes on LLCs • market sourcing and alternative apportionment  
Lynn A. Gandhi, Honigman LLP, *Detroit*; Hollis L. Hyans, Morrisson Foerster, *New York, NY*

3:30pm **Networking Break**

3:45pm **Michigan Tax Policy and Administration 2019<sup>1</sup>**

what's new at Treasury • legislative update • litigation update • administrative update • looking ahead  
Rachel Eubanks, State Treasurer, or Lance R. Wilkinson, Tax Policy Division, Michigan Department of Treasury, *Lansing*

4:30pm **Networking Reception**

\*32nd Annual Tax Conference has been approved for 6.75 CTFA credits. This statement should not be viewed as an endorsement of this program or its sponsor.

<sup>1</sup>On-demand seminar and MP3 download available. <sup>2</sup>MP3 download available.