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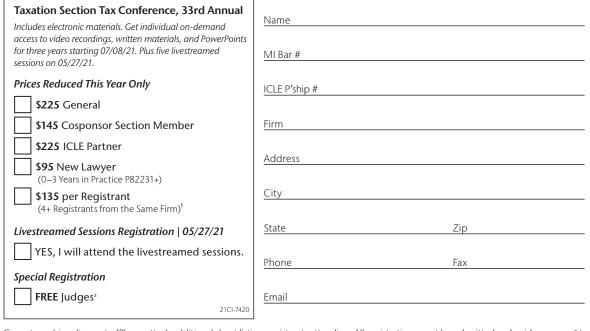
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Livestreams (NOTE: "Morning Coffee Mixer" is livestreamed only; other sessions also available on demand.)

Morning Coffee Mixer (Livestream Only 05/27/21, 8:15am—9:00am) join seminar faculty, Taxation Section council members, sponsors, and fellow registrants for a lively online morning networking experience with small group breakout sessions • participants will receive a Starbucks e-gift card after the event to use in the future

Washington Update: Current Tax Legislative Developments

(Livestream 05/27/21, 9:00am-10:00am)

Biden administration tax priorities • makeup and priorities of the new Congress • possible federal tax changes • expiring TCJA provisions Patrick Robertson, Confluence Government Relations, *Washington*, *DC*

Emerging Cannabis Tax Issues

(Livestream 05/27/21, 10:15am-11:15am)

IRC Section 280E and how it impacts cannabis businesses • expenses that are COGS under 280E and those that are not • best practices and planning strategies to minimize tax burdens • update on the latest 280E tax court

outcomes and their impacts • outlook with the Biden administration's tax priorities related to cannabis • COVID relief matters

Marc A. Claybon, Crowe LLP, *Denver*, *CO*; Nick Richards, Greenspoon Marder LLP, *Denver*, *CO*

Michigan Tax Policy and Administration 2021

(Livestream 05/27/21, 11:30am-12:30pm)

what's new at Treasury • legislative update • litigation update

• administrative update • looking ahead

Rachael Eubanks, Michigan Department of Treasury, *Lansing*; Lance R. Wilkinson, Tax Policy Division, Michigan Department of Treasury, *Lansing*

Tax Ethics 2021 (Livestream 05/27/21, 1:15pm-2:00pm)

identify ethical concerns using real-world hypotheticals • best practices to resolve ethical dilemmas • Circular 230—what constitutes "practice before the IRS"? • what is adequate diligence in the context of tax law practice? • what's the deal with FMV?

Peter J. Kulick, Dickinson Wright PLLC, Lansing

On-Demand Sessions (SESSION DURATIONS: Each runs 30-60 minutes on average.)

State and Local Tax Committee

The Latest Updates on Excise Taxes

excise tax trends across states, including the Netflix tax, gambling/betting tax, marijuana tax, and e-cigarette/vaping tax • proposed and implemented Michigan Excise taxes

Jackie J. Cook, The Mike Cox Law Firm PLLC, *Livonia*

The Latest on City Income Taxes

municipal finance reform in 2021 • why cities are looking at city income taxes now • pending critical court decisions • potential changes to state law

Chris Hackbarth, Michigan Municipal League, *Lansing*; Jennifer Woodard, City of Grand Rapids, *Grand Rapids*

Taxation/Valuation of Alternative Energy Systems

update on wind/solar/biomass/storage systems in MI • differences between alternative energy systems and a fossil fuel or nuclear plant • valuation under the cost/income/sales comparison approaches • recent Michigan Tax Tribunal wind turbine litigation • proposed solar "payment in lieu of tax" legislation

John D. Miller, The DTE Energy Company, *Detroit*

Federal Income Tax Committee

What Every Tax Lawyer Must Know About Revenue Recognition

overview of IRC Section 451(b) and discussion of impacts to taxpayers • overview of the tax impacts of ASC 606 • summary of tax accounting method change options related to IRC Section 451(b) and ASC 606

Brendan Sullivan, BDO, *Troy;* Bret Trombly, BDO, *Troy*

Rollover Equity Transactions in M&A Deals

overview of the tax aspects of structuring rollover equity transactions
• structuring for taxable versus tax-deferred rollover transactions
• tax considerations in rollover transactions from both the buyer

and seller perspectives

Ilan Napchan, Honigman LLP,

Chicago, IL; Allison Stelter, Honigman

LLP, Ann Arbor

Transactional Issues When Buying or Selling Companies With Losses

comparison of asset and stock transactions • impact of tax rates on analysis, including potential new rates • impact of losses on the structure of the transaction • calculation of IRC Section 382 limitations on net operating losses • unified loss rules and elections—trap for the unwary • emerging transactional issues

Josh Bemis, Plante Moran PLLC, *Clinton Township*; Michael P. Monaghan, Plante Moran PLLC, *Clinton Township*

Estates and Trusts Committee

Income Tax Issues Relating to Step-up in Basis for Surviving Spouses and Other Heirs

four benefits from basis step-up on death • planning for basis step-ups in multiple situations, including: 1) first spousal death in a nuclear family, 2) the second spousal death with A/B trusts, and 3) the second spousal death with blended marriages

Neal Nusholtz, Neal Nusholtz PC, Troy

Charitable Entities in Estate Planning

overview of charitable legacy planning • choice of outright or endowment gifts • private foundation considerations • supporting organization overview • the donor-advised fund option

Robin D. Ferriby, Clark Hill PLC, *Birmingham*

Employee Benefits Committee

ERISA Supreme Court and Legislative Update

stock-drop litigation • "actual knowledge" impact on statute of limitations • defined benefit plan standing to assert claims • preemption of state law regulation of pharmacy benefit managers (PBMs) • key legislative changes

Adrean Taylor, Honigman LLP, Detroit

Employee Benefits Issues for Cannabis, Hemp, and CBD Companies

solutions for providing qualified retirement benefits • payroll and banking challenges • equity and incentive compensation strategies

Eric W. Gregory, Dickinson Wright PLLC, *Detroit*

Joint Session—Estates and Trusts Committee & Employee Benefits Committee

Estate Planning with Retirement Assets After the SECURE Act

significant changes made by the SECURE Act • Required Minimum Distribution (RMD) rules • trusts as beneficiaries • charities as beneficiaries

Amy N. Morrissey, Westerman & Morrissey PC, *Ann Arbor*; Robert P. Tiplady, Dykema, *Ann Arbor*

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