

Broadbrush Taxation

Developed specifically for attorneys without a tax background, topics include:

- ◆ Tax considerations when choosing a business entity
- ◆ Handling tax notices and nonpayment penalties
- ◆ Different types of state taxes
- ◆ Taxes and bankruptcy
- ◆ When and how to involve a client's accountant

NEW! Please select your course materials in printed or electronic format when registering. Effective January 1, 2012, printed materials will be available *only* if you select that option.

This seminar is also available as a live webcast from your computer. Can't attend the live seminar, webcast, or video replay? [Click here](#) to register for the webcast and get access to watch the video at your convenience for two months after the live seminar.

Cosponsored by the Taxation Section

Friday, October 21, 2011
9 a.m.–4:30 p.m.

Oregon State Bar Center
Tigard, Oregon

6.5 General CLE credits or
6 General CLE credits and .5 Access to Justice credit



Broadbrush Taxation

Video Replays

Cosponsored by the Taxation Section

Friday, October 21, 2011

6.5 General CLE credits or
6 General CLE credits and .5 Access to Justice credit

Oregon State Bar Center
16037 S.W. Upper Boones Ferry Rd.
Tigard, Oregon

HERE'S A GREAT OPPORTUNITY TO GET A "TAX CONSULT" WITH experienced tax practitioners and professionals to help you understand and spot the tax issues that can affect your clients. Start the day with a legislative update on recent tax legislation, and gain an understanding of basic IRS audit and appeal procedures. Find out what contingent consideration and payments entail, and examine tax considerations when selecting a business entity. Gain practical tips for representing low-income clients, and learn how discharging taxes in bankruptcy works. Take a look at the different types of state taxes, as well as other state tax concepts. Finish the day with a moderated panel that reviews important considerations for attorneys when a client's accountant is involved, including how to minimize misunderstanding between attorneys and accountants and how to decrease a client's overall bill through delegation.

Taxation Section members receive a \$20 discount off registration rates.

Can't attend the live seminar, webcast, or video replay? Register for the webcast and get access to watch the video at your convenience for two months after the live seminar.

Register online at www.osbar.org/events, by using this form, or by calling the OSB CLE Service Center at (503) 431-6413, toll-free in Oregon at 1-800-452-8260, ext. 413. For a full listing of OSB CLE seminars, please visit www.osbarcle.org.

A video of this seminar will be shown at the following locations if a minimum of three viewers register at least seven days prior to the replay date. Please check the status of the replay at the OSB CLE Seminars website, www.osbarcle.org. Select the seminar date and title from the "CLE Calendar" tab. A color-coded system will indicate if the replay is taking place; all locations will be updated by the Tuesday preceding the replay date.

- ◆ **Astoria**
Friday, January 20
Di Bartolomeo Law Office
1139 Exchange St.
- ◆ **Bend**
Friday, January 13
Miller Nash LLP
1567 S.W. Chandler Ave.
Suite 204
- ◆ **Coos Bay**
Friday, January 13
Daniel M. Hinrichs PC
590 Commercial Ave.
- ◆ **Eugene**
Friday, January 20
Gaydos Churnside & Balthrop PC
440 E. Broadway, Suite 300
- ◆ **Grants Pass**
Thursday, January 12
Josephine County Courthouse
Room 222
N.W. 6th and "C" Streets
- ◆ **Hood River**
Friday, January 13
Wyers Haskell Davies & Dunn PC
216 Columbia
- ◆ **Klamath Falls**
Friday, January 13
Boivin Uerlings & Dilaconi PC
803 Main St., Suite 201
- ◆ **LaGrande**
Friday, January 13
Baum Smith & Eyre LLC
1902 Fourth St.
- ◆ **Medford**
Friday, January 20
Frohnmayr Deatherage
2592 E. Barnett Rd.
- ◆ **Newport**
Friday, January 20
Macpherson Gintner & Diaz
423 North Coast Highway
- ◆ **Pendleton**
Friday, January 20
Mautz & O'Hanlon LLP
101 S.E. Byers Ave.
- ◆ **Redmond**
Friday, January 20
Bryant Emerson & Fitch
888 S.W. Evergreen
- ◆ **Roseburg**
Thursday, January 12
Douglas County Counsel's Office
Law Library, Room 319
1036 S.E. Douglas
- ◆ **Salem**
Friday, January 13
The Vandermay Law Firm
2085 Commercial Street NE
- ◆ **Tigard**
Wednesday, January 18
Oregon State Bar Center
16037 S.W. Upper Boones Ferry Rd.
- ◆ **Vale**
Friday, January 13
Butler & Looney PC
292 Main St. S.

Broadbrush Taxation—Friday, October 21, 2011

8:00 Registration

9:00 Legislative Update

- ◆ Recap of the 2011 Oregon legislative session
- ◆ Tax legislation update

Nikki E. Dobay, *Stoel Rives LLP, Portland*

9:45 Tax “Howlers” and Nonpayment Penalties

- ◆ The importance of IRS notices and deadlines
- ◆ Adhering to deadlines
- ◆ Basic IRS audit and appeal procedures
- ◆ Judicial appeal of a tax case and deadlines

Kevin T. Pearson, *Stoel Rives LLP, Portland*

10:30 Break

10:45 The Downside of the Upside: Tax Issues of Contingent Payments

- ◆ What is contingent consideration?
- ◆ Common transactions involving contingent payments
- ◆ Stalking the hidden interest element
- ◆ What if things don’t work out as intended?

Gwendolyn Griffith, *Tonkon Torp LLP, Portland*

11:15 Tax Considerations for Choice of Entity

- ◆ Characteristics of different business entities
- ◆ How different business entities are organized under state law
- ◆ Tax aspects of business entities
- ◆ Common tax considerations when selecting an entity

Bryon L. Land, *Arnold Gallagher Percell Roberts & Potter, Eugene*

12:00 Lunch

(On your own, or you may purchase a box lunch using the registration form.)

1:00 Representing Low-Income Clients

Qualifies for Access to Justice credit

- ◆ Identifying common tax issues
- ◆ Practical tips for representing low-income clients
- ◆ Client resources

Jennifer L. Woodhouse, *Legal Aid Services of Oregon, Portland*

1:30 An Overview of Bankruptcy and Tax

- ◆ Discharging taxes in bankruptcy
- ◆ Key timeframes
- ◆ Tax priority
- ◆ Federal tax liens

Donald H. Grim, *Greene & Markley PC, Portland*

Jessica L. McConnell, *Greene & Markley PC, Portland*

2:30 Break

2:45 A Broadbrush Take on Essential State Tax Concepts

- ◆ Types of state taxes
- ◆ Nexus—how long is the state’s taxing arm?
- ◆ Apportionment of state taxes—the states try to share
- ◆ Sales and use tax—a different strategy with the same goal
- ◆ Credits and incentives—spreading the good news

Scott M. Schiefelbein, *Deloitte Tax LLP, Portland*

3:30 What an Attorney Must Know from the CPA’s Perspective

- ◆ When to involve the client’s accountant
- ◆ Minimizing misunderstandings between attorneys and accountants
- ◆ Decreasing the client’s overall bill through delegation
- ◆ Common errors attorneys make when forming a business or creating a trust

Moderator: Dan Eller, *Schwabe Williamson & Wyatt PC, Portland*

Michael Blanchard, CPA, *Johnson Glaze & Company PC, Salem*

George Hughes, CPA, *Hoffman Stewart & Schmidt PC, Lake Oswego*

Jaime Stimpson, CPA, *AKT LLP, Lake Oswego*

4:30 Adjourn

Section Planners:

- ◆ **Nikki E. Dobay**, *Stoel Rives LLP, Portland*
- ◆ **Dan Eller**, *Schwabe Williamson & Wyatt PC, Portland*
- ◆ **Gwendolyn Griffith**, *Tonkon Torp LLP, Portland*
- ◆ **Jessica L. McConnell**, *Greene & Markley PC, Portland*
- ◆ **Kimberly Burkland Pray**, *University of Oregon School of Law, Portland*

OSB CLE Seminars Attorney:

- ◆ **Karen D. Lee**, *klee@osbar.org, (503) 431-6382*

Broadbrush Taxation—Friday, October 21, 2011

SEMINAR REGISTRATION

TIGARD

- \$175 OSB Member—Early registration
(received before noon, Monday, 10/17/11).... \$ _____
- \$195 OSB Member—Regular registration
(received after noon, Monday, 10/17/11) \$ _____
- \$205 Non-OSB Member \$ _____

*Taxation Section member discount—
subtract \$20.....* - _____

- \$0 **2011–2012 Season Ticket** (Please register by noon, Monday, 10/17/11, to guarantee a seat and course materials. After this time, Season Ticket registrations will be accommodated on a space-available basis.) ... \$ _____
- \$0 50-year and Active Pro Bono OSB members, Oregon judges and their lawyer staff—please call the OSB CLE Service Center at (503) 431-6413 or toll-free in Oregon at (800) 452-8260, ext. 413, to register.
- \$15 Box lunch (Please select one) \$ _____
 - Turkey Ham Vegetarian

Course materials (please select one):

- Printed version
- Electronic (a link to a PDF of the materials will be emailed no later than 48 hours prior to the seminar date)

TOTAL REGISTRATION FEES (BBT11) (760) \$ _____

WB

VIDEO REPLAY

(Please see video replay schedule on previous page.)

Location: _____

- \$175 Registration \$ _____
- \$155 Taxation Section member \$ _____
- \$0 2011–2012 Season Ticket \$ _____
- \$0 50-year and Active Pro Bono OSB members, Oregon judges and their lawyer staff—please call the OSB CLE Service Center at (503) 431-6413 or toll-free in Oregon at (800) 452-8260, ext. 413, to register.

Course materials (please select one):

- Printed version
- Electronic (a link to a PDF of the materials will be emailed no later than 48 hours prior to the seminar date)

TOTAL REGISTRATION FEES (BBT11) (760) \$ _____

WB

WEBCAST REGISTRATION

To register for the live webcast of this seminar, please [click here](#), or visit www.osbarcle.org and click on “Webcasts.” Use your Season Ticket to attend for just \$25!

SEMINAR PRODUCT ORDERS

Seminar products will be available approximately two weeks after the live program.

- \$195 Audio CDs and printed course materials (BBT11.KCD) \$ _____
 - \$325 DVDs and printed course materials (BBT11.KDV) \$ _____
2011–2012 Season Ticket No. _____
discount—subtract 20% - _____
Subtotal..... \$ _____
 - \$65 Printed course materials (BBT11.HB) \$ _____
2011–2012 Season Ticket No. _____
discount—subtract 50% - _____
Subtotal..... \$ _____
Shipping and handling fee..... \$ 7.00
- TOTAL ORDER..... \$ _____

WB

DVD RENTALS

For additional viewers, please call the CLE Service Center at 503-431-6413 or toll-free in Oregon at 1-800-452-8260, ext. 413.

- \$195 DVD rental and printed course materials (BBT11.KDR) \$ _____
Subtotal..... \$ _____
2011–2012 Season Ticket No. _____
DVD rental discount—subtract 30% - _____
Subtotal..... \$ _____
Shipping and handling fee..... \$ 7.00
- TOTAL ORDER..... \$ _____

WB

Bar # _____ Name _____

Firm Name _____

Email _____ Phone _____ Fax _____

Address _____

City _____ State _____ Zip Code _____

THREE WAYS TO REGISTER

Registrations will not be processed without payment.

1. **ONLINE** using VISA or MasterCard at www.osbar.org/events.
2. **PHONE:** 503-431-6413, or toll-free in Oregon at 1-800-452-8260, ext. 413
3. **MAIL** with check: Oregon State Bar, CLE Registration, P.O. Box 231935, Tigard, OR 97281-1935

GENERAL INFORMATION

QUESTIONS? Call the CLE Service Center at 503-431-6413 or toll-free in Oregon at 1-800-452-8260, ext. 413. For information about upcoming seminars, please visit the CLE Calendar at www.osbarcle.org.

CANCELLATIONS: Cancellation requests must be received at least 72 hours prior to the date of the seminar to qualify for a refund. Refunds are subject to a \$25 cancellation fee. To cancel, please call the OSB CLE Service Center at (503) 431-6413 or toll-free in Oregon at (800) 452-8260, ext. 413.

TUITION ASSISTANCE: Tuition assistance is available on the basis of financial need. Email a request stating your financial situation to cle@osbar.org or call the OSB CLE Service Center at (503) 431-6413 or toll-free in Oregon at (800) 452-8260, ext. 413, no later than one week before the seminar.

DIETARY RESTRICTIONS OR SPECIAL ACCOMMODATIONS: Please call (503) 431-6351 or toll-free in Oregon at (800) 452-8260, ext. 351, at least 72 hours before the date of the seminar..