UNIVERSITY *of* WISCONSIN LAW SCHOOL

Continuing Legal Education for Wisconsin

48th Annual
CLEW Tax Workshop

This popular seminar, held live in four locations, will cover Wisconsin and federal tax updates, estate planning and elder law recent developments, important Affordable Care Act tax developments, and will feature the new Wisconsin Trust Code changes.

October 16 - 17, 2014 – Brookfield
October 21 - 22, 2014 – Madison
October 28 - 29, 2014 – Appleton
November 3 - 4, 2014 – Stevens Point

Earn up to 11 CLE Credit Hours
Recommended CPE Credit: 11 credit hours

Register online at:
www.law.wisc.edu/clew/seminars

Continuing Legal Education for Wisconsin (CLEW) refers to the continuing education activities of the University of Wisconsin Law School and University of Wisconsin - Extension.

Schedule for First Day

FIRST DAY

8:00 - 8:30 a.m. Registration

8:30 - 10:00 a.m. **Preparation of the Estate and Gift Tax Returns**

R. Christian Davis

* Rates and exemptions—the modest changes in 2014
* Estate tax return schedules—a closer look
* Preparation miscues—some ideas for trying to minimize them

10:00 - 10:15 a.m. Refreshment Break

10:15 - Noon **Fiduciary Accounting and Taxation: New Wisconsin Trust Law**

Ronald C. Berman

* Review of New Wisconsin Trust Code
* Recent developments
* Distribution Issues for Estates and Trusts
* Income with Respect to a Decedent Issues

Noon - 1:00 p.m. Luncheon (provided)

1:00 - 2:15 p.m. **Estate and Gift Taxation: Selected Recent Developments**

Shannon L. Brusda
(Madison and Stevens Point locations)
Jeffrey S. Billings
(Appleton and Brookfield locations)

* An in-depth discussion of the American Taxpayer Relief Act of 2012 and selected issues of the new Wisconsin Trust Code, including tips for drafting for maximum flexibility
* A review of the Department of the Treasury 2013-2014 Priority Guidance Plan and the Obama Administration's Fiscal Year 2015 Revenue Proposals (the "Greenbook")
* An overview of recent case law and IRS rulings and regulations
* An update on estate planning and tax implications for same-sex couples

Schedule (continued)

2:15 - 2:30 p.m. Refreshment Break

2:30 - 3:45 p.m. **Elder Law Update**

Jennifer E. Annen
Brenda Haskins

* Impact of Wisconsin Act 20 on Medicaid and Estate Planning

3:45 - 4:00 p.m. Question and Answer Period

SECOND DAY

8:30 - 9:30 a.m. **Wisconsin Tax Update: Legislation and Income Tax Return Preparation**

Wisconsin Department of Revenue speakers - To be Announced

* Review of legislative changes for franchise, income, withholding, and sales and use taxes
* Administrative and procedural issues
* Practitioner tips for dealing with the Department of Revenue

9:30 - 10:30 a.m. **Wisconsin Tax Update: Case Law, Rulings, and Planning Tips**

Timothy G. Schally

* Review of significant Wisconsin tax cases and rulings
* Discussion of significant court decisions and trends in other states with respect to income and sales taxes of interest to Wisconsin taxpayers
* An update concerning proposed federal legislation that would significantly expand the ability of states to require Internet and mail order sellers to collect sales and use tax

10:30 - 10:45 a.m. Refreshment Break

10:45 - 11:50 a.m. **Federal Income Tax Update**

Patricia A. Hintz

* Federal tax legislation - analysis
* Important court cases and regulation changes
* Affordable Care Act tax update

11:50 - 12:05 p.m. Question and Answer Period

Faculty

Jennifer E. Annen - Ms. Annen is a Certified Elder Law Attorney with the Madison law firm of Annen Roetter LLC. She received her undergraduate degree from the University of Wisconsin-Stevens Point in 1996 and her law degree, *cum laude*, from the University of Wisconsin. She currently co-teaches the elder law course at the University of Wisconsin Law School. Assisting families where someone has a disability is an important part of her law practice which includes estate planning, elder law, Medicaid planning, special needs planning, guardianships and real estate. She serves as a Board member of the State Bar of Wisconsin's Elder Law Section. She is also on the Colonial Club Board of Directors and is a member of the WisPACT Board.

Ronald Berman - Mr. Berman is a shareholder with the Madison law firm of Neider & Boucher, S.C., where he practices in tax, estate planning and corporate law. His estate planning practice has a strong emphasis on succession planning for closely held businesses. He is also a CPA and was a partner in the tax department of a national CPA firm for many years where he developed varied experiences with taxation, which is still a significant emphasis of his legal practice. With this background, he also assists businesses with business planning and transactions with a strong emphasis on the taxation issues. Mr. Berman received his law degree with honors from the University of Illinois where he was elected to Order of the Coif.

Jeffrey S. Billings - Mr. Billings is an attorney with the law firm of Godfrey & Kahn, S.C., and a member of the Estate Planning and Estate and Trust Administration Practice Groups in the Milwaukee office. Mr. Billings graduated with a degree in philosophy, *summa cum laude*, from Lawrence University and received his law degree, *cum laude*, from the University of Michigan Law School. He is actively involved as legal counsel and assistant secretary of the HAMP Foundation, Inc., a private foundation scholarship program for Milwaukee County high school students. He writes articles for and serves on the planned giving advisory council for the Medical College of Wisconsin, and acts as legal counsel for Hampshire Trust LLC, a South Dakota public trust company.

Shannon L. Brusda - Ms. Brusda is an attorney with the law firm of Godfrey & Kahn, S.C., and a member of the Estate Planning Practice Group in the Milwaukee office. Ms. Brusda earned her degrees in legal studies and political science, *with distinction*, from the University of Wisconsin-Madison and earned her law degree, *cum laude*, from the University of Wisconsin Law School, where she completed an Estate Planning concentration, *with honors*, and where she was elected to Order of the Coif.

R. Christian Davis - Mr. Davis is a senior vice president specializing in probate with the Private Client Group of U.S. Bank, NA in Madison. He received his bachelor's degree from Northwestern University in 1972 and his law degree from the University of Wisconsin Law School in 1975. He has been with U.S. Bank since 1977.

Faculty (continued)

Brenda Haskins - Ms. Haskins is a principal attorney with Haskins Law LLC. She concentrates her practice on estate planning, elder law, probate administration and probate avoidance, medical assistance/Medicaid planning, special needs trusts, guardianship, veterans benefits assistance, and retirement planning. She received her law degree from the University of Wisconsin Law School.

Patricia A. Hintz - Ms. Hintz is a partner with the law firm of Quarles & Brady LLP, and practices with the tax group. She received her law degree, *magna cum laude*, from the University of Wisconsin Law School, was elected to Order of the Coif, and served as an editor of the Wisconsin Law Review. She also earned a master's degree in taxation from the University of Wisconsin–Milwaukee and a bachelor's degree in accounting, *magna cum laude*, from Marquette University. Ms. Hintz is also licensed as a certified public accountant in Wisconsin, and prior to attending law school, was employed for more than six years as a tax advisor with Deloitte & Touche LLP and PriceWaterhouse Coopers LLP.

Timothy G. Schally - Mr. Schally is a partner with the law firm of Michael Best & Friedrich LLP, and is Chair of the firm's taxation group. He received his bachelor's degree from Marquette University and his law degree, *cum laude*, from the University of Wisconsin Law School and served as an editor of the Wisconsin Law Review. Mr. Schally is a former Chair of the State Bar of Wisconsin's Taxation Section. He served for several years as an adjunct faculty member at the University of Wisconsin Law School, where he taught courses in the federal income taxation of corporations. He is a widely published author on tax subjects, and speaks frequently on tax subjects to legal and accounting groups in Wisconsin and across the United States.

Wisconsin Department of Revenue speakers - To be Announced

This is a program of the University of Wisconsin Law School and University of Wisconsin Extension.

For More Information: Please call (608) 262-3833 or (800) 355-5573 or fax (608) 263-3472; visit our website for more information on CLEW programs or publications at: **www.law.wisc.edu/clew/**

Program Attorney: Sheri Moore Humphrey
Program Manager: Lynn F. Thompson

Visit our web site for more information on CLEW programs and publications at
www.law.wisc.edu/clew/

General Registration Information

Dates and Locations:

October 16 & 17, 2014 - BROOKFIELD
Midway Hotel & Suites
1005 S Moorland Road
Brookfield, WI 53005
Phone: (262) 786-9540
Phone: Toll Free: (800) 780-7234

October 21 & 22, 2014 - MADISON
Radisson Madison Hotel
517 Grand Canyon Drive
Madison, WI 53719
Phone: (608) 833-0100
Phone: Toll Free: (800) 967-9033

October 28 & 29, 2014 - APPLETON
Radisson Paper Valley Hotel
333 W College Avenue
Appleton, WI 54911
Phone: (920) 733-8000
Phone: Toll Free: (800) 967-9033

November 3 & 4, 2014 - STEVENS POINT
Holiday Inn
1100 Amber Avenue
Stevens Point, WI 54482
Phone: (715) 344-0000
Phone: Toll Free: (800) 465-4329

Continuing Education Credit: This program is worth up to **11 hours** of Wisconsin CLE credit. Members of bars in other mandatory CLE states are requested to contact the CLEW office for information on obtaining credit in their states. This program is also recommended for 11 hours of CPE credit. Attendees, upon request, will receive a Completion Certificate to be used as proof of attendance in applying for continuing education credit.

Schedule: Registration from 8:00 - 8:30 a.m. Instruction on the first day from 8:30 a.m. - Noon and from 1:00 - 4:00 p.m. There will be a 15-minute break during the morning and afternoon sessions. Lunch on the first day is included in the program. Instruction on the second day from 8:30 a.m. - 12:05 p.m.

Program Fee: $265.00 per registrant; $245.00 for paralegal or professional assistant. The fee includes instruction, course materials, luncheon (please indicate on the enrollment form if you desire a vegetarian meal), and refreshment breaks. Fees should be made payable to **UW Law School**.

Materials: Materials for this program can be ordered separately for $85 plus applicable sales tax. Please see the enrollment form for the amount due, including sales tax. Please check the appropriate box on the enrollment form and include a check made payable to "UW Law School." **Materials will be sent out after the final *Workshop* on November 4, 2014**.

Cancellation Policy: Refunds will be paid in full if requested three days before each program.

Overnight Accommodations: A block of rooms has been set aside at each site for the night before the program. Reserved rooms are limited, so be sure to make your room reservation at least three weeks ahead. All rooms not reserved at least *three weeks* ahead of the program date will be released. In order to receive the discounted rate, please refer to the "UW Law School Room Block" when making your reservation.