

Tax Code And Practice

CHANGES

A Special CLE for Colorado Attorneys
on the **NEW** 2017 Tax Code

HIGHLIGHTS:

- Essential components of the New Tax Cuts and Jobs Act of 2017
- Understand important changes to taxation of: individuals, corporations, entities
- Detailed explanations of changes to the treatment of pass-through entities
- Analysis of changes to international tax law
- Economic forecast of the effects of the bill, and sunsets
- Divorce Planning- alimony, the psychology of a deduction in settling, child tax credits, loss of dependency exemptions, changes to earned and unearned child income
- Changes in value of appraised businesses
- Session on individuals and estates: comparing old and new law, estate tax exclusion, new estate tax brackets, income tax considerations
- Planning considerations post-Act

... And much, much more!

REGISTER TODAY!

Live Program & Live Webcast: **Wednesday, April 18, 2018**

Live program at the **CBA-CLE Classroom**, 1900 Grant St., Suite 300, Denver, CO

Submitted for 6 General CLE Credits

Video Replays: **May 16, 2018** • Denver, Colorado Springs, and Grand Junction

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PROGRAM AGENDA

8:30 - 9:00 AM

Registration and Continental Breakfast

9:00 - 9:10 AM

Welcome and Introduction

Trevor A. Crow, Esq., CBA Taxation Law Section Chair

9:10 - 10:50 AM

The Tax Cuts and Jobs Act: How it Passed and What It Says

This session will explain the political compromises involved in passing the Tax Cuts and Jobs Act of 2017. The session will then detail the essential components of the bill, including changes to the taxation of individuals, corporations, and pass-through entities, and the changes to international tax law. The presentation will also cover the economic forecast of the effects of the bill, and sunsets built into certain provisions.

Presented by Jennifer Bird-Pollan, Esq.

10:50 - 11:10 AM

Networking Break

11:10 AM - 12:00 PM

2017 TCJA: In-depth Look at Taxation of Pass-Through Entities

Detailed explanations of changes to the treatment of partnership profits interests (carried interests), passive activity losses, partnership and ESBT charitable deductions, partnership terminations, entity conversions, contributions of built-in-loss property to partnerships, the newly created deduction of qualified business income, and choice of entity and planning considerations post-Act. Particular attention will be given to how the new laws apply differently to service and financial firms, manufacturing businesses, and real estate partnerships.

Presented by Christopher L. Levkulich, Esq., and Justin L. Mills, Esq.

12:00 PM

Lunch on Your Own

1:00 - 1:50 PM

Divorce Planning After the 2017 Tax Act

This segment will focus on the aspect of the TCJA that impact marital dissolutions and those that practice in this area of the law. Changes in the deductibility and taxation of alimony after 2018 will be addressed, along with recommended planning solutions and considerations. Other divorce related issues will include: The psychology of a tax deduction on settling cases and how this will change; Implications for changes in values of appraised businesses under TCJA; Increased child tax credits and loss of dependency exemptions; Changes in taxation of earned and unearned income of minor children; and Changes in IRC Section 529 plans.

*Presented by **Ronald L. Seigneur, MBA CPA/ABV ASA CVA CFF CGMA***

1:50 - 2:40 PM

Focus on the Changes to Individuals and Estates

This session focuses on the tax changes to individuals and estates. Changes include tax bracket reform; changes to above the line deductions, itemized deductions, and the personal exemptions, and how taxable income is calculated; Examples of differences in taxes paid under TCJA vs. prior law; Estate tax exclusion increase, and new tax brackets for estate tax returns.

*Presented by **Michelle McCarthy, Esq., and Tyler Murray, Esq.***

2:40 - 3:00 PM

Networking Break

3:00 - 4:00 PM

Miscellaneous Changes and What Lawyers Will Want to Know – Panel Discussion

The panel will discuss a potpourri/variety of additional significant code developments and tax issues that Colorado attorneys need to be aware of.

*Presented by **Professor Jennifer E. Benda, Esq., Gregory W. Berger, Esq., and Trevor A. Crow, Esq.***

4:00 pm

Adjourn

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PROGRAM FACULTY

Jennifer E. Benda, Esq.

Fox Rothschild LLP
Denver, CO

Gregory W. Berger, Esq.

Brownstein Hyatt Farber Schreck, LLP
Denver, CO

Professor Jennifer Bird-Pollan

James and Mary Lassiter Associate
Professor of Law
University of Kentucky College of Law
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Seigneur Gustafson LLP
Lakewood, CO



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