



**Program dates start December 3. Register today!**

**6.5 CLE  
1 EPR**

# 72nd Annual Tax School

**This program is endorsed by the Taxation Law Section  
of the State Bar of Wisconsin**

## Get your waders ready: a sea change is on the horizon

Designed to keep you up to date on recent developments in taxation law, the *72nd Annual Tax School* is packed with insights on current and future tax trends. In addition to state, federal, and legislative updates, an experience panel of practitioners will tackle in-depth the potential tax ramifications of the proposed 3.5 trillion dollar infrastructure bill. We're talking everything from corporate tax rate hikes and restructuring international tax liabilities to employment taxes and the audit process.

You'll also explore how the SECURE Act of 2019 is still making waves in retirement planning and what tax implications your clients need to consider. Plus, earn an ethics credit as you learn to avoid potential ethical traps that could arise in your practice.

### How you'll benefit:

- Assess the latest developments regarding the adoption of the American Jobs Plan
- Anticipate the impact of the American Jobs Plan for your practice and your clients
- Understand eligibility requirements for IRA contributions and distributions in the wake of the SECURE Act
- Calculate and plan for your clients' international tax obligations under the proposed new formula
- Get the latest state and federal tax updates
- Navigate ethical issues impacting tax attorneys

### Who should attend:

- Tax lawyers
- International law attorneys
- Business lawyers
- Estate planning & probate attorneys
- Employment law attorneys
- Employee benefits attorneys

### Register now!

## Schedule

**8:30 AM** **Federal Tax Update**  
*Patricia A. Hintz*

**9:20 AM** **State Tax Update**  
*Kristina E. Somers*

**10:10 AM** **Break**

**10:25 AM** **Hot Tax Practice Procedure and Ethics Issues**  

- Circular 230 and beyond
- A summary of what's hot and what's not in the tax ethics and procedure areas
- An update and a discussion of the traps for the unwary in the world of COVID

*Michael G. Goller*

**11:15 AM** **International Tax Update**  

- Anticipated reforms
- Implications for Global Intangible Low-Taxed Income (GILTI) and Sub-part F

*Robert J. Misey, Jr.*

**12:05 PM** **Lunch Break**

**1:05 PM** **IRA Contribution and Distribution Issues after the SECURE Act of 2019**  

- Flowcharts, checklists, and practical protocols to help you help your clients
- Urgent estate administration protocols and disclaimers for late 2019 deaths
- Best strategies available and how to avoid the five-year rule
- The conduit trust RMD disaster and solutions — why most conduit trusts are now imprudent or worse
- Reformations and decanting to avoid a spendthrift disaster — the latest thinking
- Selecting the right "heir" to receive the IRA and the best strategy for different beneficiaries
- The new spousal rollover trap and disclaimer planning — real world experiences
- The mathematics of SECURE Act motivated Roth conversions for better bracket management and greater wealth transfer

*Robert S. Keebler, CPA/PFS*

**2:20 PM** **Break**

**2:35 PM** **Panel Discussion: Implications of the Infrastructure Bill**  

- Analysis of the legislative process — what do we think will happen?
- Anticipated impact on employment tax provisions
- Anticipated implications for audits
- Changes to partnership tax provisions

*Brian L. Anderson, Patricia A. Hintz, Richard A. Latta, Robert B. Teuber*

**3:35 PM** **Program Concludes**

*Following start time, schedule will vary slightly from above listed times.*

## Faculty

### Program Chair & Presenter

#### Andrew B. Christopherson

Lichtsinn & Haensel, S.C.  
Milwaukee

#### Richard A. Latta (Also presenting)

Stafford Rosenbaum LLP  
Madison

### Presenters

#### Brian L. Anderson

Dewitt LLP  
Madison

#### Michael G. Goller

Reinhart, Boerner, Van Deuren, S.C.  
Milwaukee

#### Patricia A. Hintz

Quarles & Brady LLP  
Milwaukee

#### Robert S. Keebler, CPA/PFS

Keebler & Associates LLP  
Green Bay

#### Robert J. Misey, Jr.

Reinhart, Boerner, Van Deuren, S.C.  
Milwaukee

#### Kristina E. Somers

Reinhart, Boerner, Van Deuren, S.C.  
Milwaukee

#### Robert B. Teuber

von Briesen & Roper, S.C.  
Milwaukee

## Dates

### Live Webcast

Friday, December 3, 2021

### Webcast Replay

Monday, December 13, 2021  
Wednesday, December 22, 2021  
Thursday, December 30, 2021  
Tuesday, January 4, 2022  
Saturday, January 8, 2022  
Wednesday, January 12, 2022  
Friday, January 21, 2022  
Monday, January 24, 2022

Additional webcast replay dates are available for this program. Visit [wisbar.org/seminars](http://wisbar.org/seminars) for more information and to register.

## Credits

This program will be submitted to the Wisconsin Board of Bar Examiners for **6.5 CLE credits including 1 Ethics and Professional Responsibility credit.**

## Registration

**ONLINE:** [www.wisbar.org/seminars](http://www.wisbar.org/seminars)

**PHONE:** (800) 728-7788

**FAX:** (608) 257-5502

**MAIL:** State Bar PINNACLE Registrations  
P.O. Box 7158  
Madison, WI 53707-7158

**State Bar CLE/PINNACLE Passbook Registrations:** Passbook Certificates must be received by the State Bar at least one business day prior to the event.

**Registration Cancellations:** Please visit [wisbar.org/cancellation\\_policy](http://wisbar.org/cancellation_policy) for information on PINNACLE registration cancellation policies.

**Course materials for those attending the seminar:** Course materials are provided in PDF format and are downloadable from *myStateBar* on [wisbar.org](http://wisbar.org) up to two days prior to and 90 days after your seminar.

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## Book Sale!

### Eckhardt's Workbook for Wisconsin Estate Planners

**SAVE 20%** on *Eckhardt's Workbook for Wisconsin Estate Planners*.\* Plus, all seminar attendees receive a free two-week trial of the Books UnBound® version.



An estate planning classic, the *Workbook* provides quick and clear answers to questions about drafting wills, nonprobate transfers, death taxes, revocable trusts, gifts, marital property agreements, buy-sell agreements for closely held businesses, living wills, powers of attorney, and much more.

Use **discount code CA3148** when you order online at [wisbar.org/ak0047](http://wisbar.org/ak0047) or by calling (800) 728-7788.

**Print Book:** #AK0047; 930+pp; 7th ed. 2018-19 (Incl. 2020-21 supplement)

**Member:** ~~\$290~~ \$232 | **Nonmember:** ~~\$363~~ \$290.40

**Books UnBound Subscription:** #AE0047\_SUB

**Member:** ~~\$199~~ \$159.20 | **Nonmember:** ~~\$248.75~~ \$199

\*Discount applies to both print and digital Books UnBound editions of this title and cannot be applied to previous purchases. Offer valid as long as CLE credit is available for this program. For Books UnBound users, discount may be applied to purchase of individual Books UnBound title only and may not be used on purchase of full library.

### Other Learning Opportunities

#### 6th Annual Family Business Update

Explore collaborative governance, pros and cons of a family office, tax liabilities for lifetime stock transfers, and current lending opportunities. Plus, learn to navigate common ethical issues. **6.5 CLE / 1 EPR**

**Webcast Replays:** Nov. 5, 2021 | Nov. 11, 2021 | Nov. 17, 2021 | Nov. 20, 2021  
Nov. 23, 2021 | Dec. 2, 2021 | Dec. 22, 2021

#### 71st Annual Tax School

Explore developments in state and federal tax law, and assess the tax consequences of divorce and in cryptocurrency transactions. **6 CLE**

**CLE OnDemand Seminar:** #CA3035D; **Member:** \$259 | **Nonmember:** \$339

#### LLCs and LLPs: A Wisconsin Handbook

Help your clients plan and build organizations on firm footing with this book's trusted guidance. Find detailed discussions on choosing an appropriate business entity, organizing a business, operational and tax issues, business formalities, and more.

**Print Book:** #AK0065; 494+ pp.; 7th ed. 2020-2021; **Member:** \$255 | **Nonmember:** \$319

**Books UnBound Subscription:** #AK0065\_SUB; **Member:** \$199 | **Nonmember:** \$248.75

## 72nd Annual Tax School

Priority Code: S4018B

### WEBCAST DATES:

- Live Webcast:** Friday, December 3, 2021
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SEMINAR TUITION	WEBCAST SEMINAR: With Downloadable (PDF) Course Materials
<input type="checkbox"/> State Bar Member	<input type="checkbox"/> \$269
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Event Code: CA3148 W R R2 R3 R4 R5 R6 R7 R8