



73rd Annual Tax School

Program dates start December 2. Register today!

**7 CLE
1 EPR**

73rd Annual Tax School

Co-produced with the Taxation Law Section of the State Bar of Wisconsin

Time to tackle taxes

Designed to keep you on top of recent developments in taxation law, the **73rd Annual Tax School** is packed with insights on current and future tax trends. In addition to state and federal updates, an experienced slate of practitioners will cover in-depth the tax ramifications of Wisconsin's new business entity laws and emerging issues in property tax.

You'll get a crash course in everything you need to know about the taxation of virtual assets like cryptocurrency and non-fungible tokens (NFTs). Plus, you'll explore the latest dynamics in tax practice procedure and ethical considerations you must be aware of to protect your clients and your practice.

How you'll benefit:

- Anticipate the impact Wisconsin's new business entity laws will have on your business clients
- Compare and contrast the types of entity-level taxation in Wisconsin
- Explore property tax topics from municipal and commercial property perspectives
- Assess how tax authorities analyze and treat crypto and virtual assets for taxation
- Get insight on the latest state and federal tax updates

Who should attend:

- Taxation attorneys
- Business attorneys
- General practitioners

Register now!

Registration

ONLINE: 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. For in-person seminars, walk-in registrations using Passbook Certificates are also welcome.

Registration Cancellations: Please visit wisbar.org/cancellations for information on PINNACLE registration cancellation policies.

Course Materials for Attendees: Course materials are provided in PDF format and are downloadable from *myStateBar* on wisbar.org up to two days prior to and 90 days after your seminar.

COVID-19 Safety Information: Complete and current safety guidelines can be found at wisbar.org/COVIDsafety.



What's your Ultimate?

With a State Bar of Wisconsin PINNACLE® **Ultimate Pass™**, you can access the continuing legal education seminars you need for one annual fee. With **three options to choose from**, you can earn credits the way you want to, whether that's at a webcast, a CLE OnDemand™ seminar, or even an institute or conference.

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Schedule

- 8:00 AM Registration**
- 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 on hot IRS audit issues
- Michael G. Goller*
- 11:15 AM Pass-Through Entities: Navigating the Entity Level in Wisconsin Tax Law**
- Comparing/contrasting the types of entity-level taxation (and related concepts) in Wisconsin law
 - Entity-level assessments (2021 Wisconsin Act 262)
 - Tiered entity concepts and applying them to Wisconsin law
 - Duties and responsibilities of pass-through entity representative
- Wendy Miller, CPA, MBA*
- 12:05 PM Lunch (on your own)**
- 1:05 PM Hot Topics in Property Tax**
- Dark stores and other valuation developments
 - Procedural update and pitfalls for the unwary
 - Emerging issues in property tax exemptions
 - Municipal and commercial property perspectives
- Ryan Braithwaite, Don M. Millis*
- 1:55 PM Crypto & Virtual Assets – Can Tax Authorities Keep Up?**
- Virtual currency basics and NFTs
 - What are they worried about?
 - How are virtual assets treated?
 - Examples of challenges taxpayers are facing with virtual assets
- Courtney A. Hollander, Robert B. Teuber*
- 2:45 PM Break**

- 3:00 PM Choice of Entity Considerations in Light of Wisconsin's New Business Entity Law**
- Formation of entities under the new statutes (including new flexibility for LLC Articles of Organization)
 - Shareholder, partnership, and operating agreements (including new recognition of oral and implied LLC operating agreements)
 - Actual and apparent authority considerations
 - Dissociation, dissolution, and winding up
 - Mergers, conversions, and other business-structure transactions
- Adam J. Tutaj*
- 3:50 PM Program Concludes**

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

Dates Location

In-Person Seminar

Friday, December 2, 2022
Radisson Milwaukee West
2303 N. Mayfair Rd.
Milwaukee, WI
(608) 257-3838

Live Webcast

Friday, December 2, 2022

Webcast Replays

Monday, December 12, 2022
Wednesday, December 21, 2022
Thursday, December 29, 2022
Tuesday, January 3, 2023
Saturday, January 7, 2023
Wednesday, January 11, 2023
Friday, January 20, 2023
Monday, January 23, 2023

Additional webcast replay dates are available for this program.
Visit wisbar.org/seminars for more information and to register.

Credits

This program will be submitted to the Wisconsin Board of Bar Examiners for **7 CLE credits including 1 Ethics and Professional Responsibility credit.**

Faculty

Program Chairs

Andrew B. Christopherson
Lichtsinn & Haensel, S.C.
Milwaukee

Richard A. Latta
Stafford Rosenbaum LLP
Madison

Presenters

Ryan Braithwaite
Stafford Rosenbaum LLP
Madison

Michael G. Goller
Reinhart, Boerner, Van Deuren, S.C.
Milwaukee

Patricia A. Hintz
Quarles & Brady LLP
Milwaukee

Courtney A. Hollander
Quarles & Brady LLP
Milwaukee

Wendy Miller, CPA, MBA
Wisconsin Department of Revenue
Madison

Don M. Millis
Reinhart, Boerner, Van Deuren, S.C.
Madison

Kristina E. Somers
Reinhart, Boerner, Van Deuren, S.C.
Milwaukee

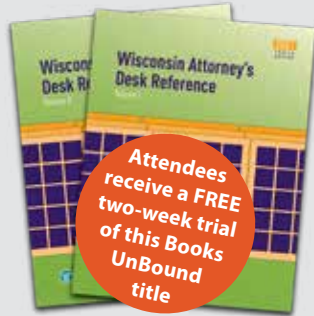
Robert B. Teuber
von Briesen & Roper, S.C.
Milwaukee

Adam J. Tutaj
Meissner Tierney Fisher & Nichols, S.C.
Milwaukee

Book Bonus!

Wisconsin Attorney's Desk Reference

Seminar attendees will enjoy a **free two-week trial** of the *Wisconsin Attorney's Desk Reference* Books UnBound® title and an invitation to **save 20%** on either a one-year subscription to the Books UnBound title or purchase of the print book.* Perfect as a primer, a refresher, or a starting point, the *Desk Reference* is a user-friendly guide for any attorney seeking a quick answer to a question or an introduction into an area of law



**Attendees will receive information to access the free trial and discount via email after attending the program. 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

Unpacking Wisconsin's New Business Entity Law 2022

Gain valuable insight from attorneys involved in drafting Wisconsin's new business entity laws on provisions impacting formation of entities, operating agreements, business-structure transactions, actions by members, and more. You'll learn the associated fiduciary duties and the pros and cons of each choice of entity. **4 CLE**

Webcast Replays: November 24, 2022 | December 19, 2022 | January 17, 2023

Decrypting Non-fungible Tokens 2022

Take the mystery out of non-fungible tokens (NFTs) and understand the array of unique legal problems NFTs can present, including securities violations, money laundering, novel intellectual property issues, and tax implications. Make sense of NFTs and be ready to anticipate the future of blockchain innovation. **1 CLE**

CLE OnDemand™ Seminar: #CA3352D; **Member:** \$89 | **Nonmember:** \$139

LLCs and LLPs: A Wisconsin Handbook

This popular handbook includes detailed discussions of the choice of an appropriate business entity, organization of the business, business formalities, and operational and tax issues. It also features an entire chapter of annotated forms, including operating and partnership agreements.

Print Book: #AK0065; 494+ pp.; 7th ed. 2020-2021; **Member:** \$275 | **Nonmember:** \$343.75
Books UnBound® Subscription: #AE0065_SUB; **Member:** \$270 | **Nonmember:** \$337

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Priority Code: S 4173 B

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<input type="checkbox"/> State Bar Member	<input type="checkbox"/> \$239	<input type="checkbox"/> \$269
<input type="checkbox"/> Nonmember	<input type="checkbox"/> \$319	<input type="checkbox"/> \$349
<input type="checkbox"/> Ultimate Pass Gold/Silver	<input type="checkbox"/> \$0	<input type="checkbox"/> \$0
<input type="checkbox"/> Ultimate Pass Bronze	<input type="checkbox"/> \$239	<input type="checkbox"/> \$0
<input type="checkbox"/> Passbook Certificate	<input type="checkbox"/> 1 Certificate	<input type="checkbox"/> 1 Certificate

IN-PERSON SEMINAR:

Friday, Dec. 2, 2022 – Milwaukee

LIVE WEBCAST:

Friday, Dec. 2, 2022

WEBCAST REPLAYS:

Monday, Dec. 12, 2022

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Lawyer State Bar Member No. _____

Nonlawyer Profession _____

Name _____

Firm Name _____

Address _____

City/State/Zip _____

Phone Number _____

Email _____

PAYMENT: Tuition Amount Enclosed \$ _____

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Mail to: State Bar PINNACLE Registrations
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