

JANUARY 15 - 17, 2020  
LIVE AND WEBCAST

38TH ANNUAL  
**INTERNATIONAL**  
TAX CONFERENCE & BOOT CAMP

JW MARRIOTT MIAMI



TAX SECTION  
of the Florida Bar





WEDNESDAY, JANUARY 15, 2020

5TH ANNUAL

# ITC BOOT CAMP

## OVERVIEW

The 5th Annual International Tax Boot Camp is an introductory level program designed to prepare an attendee with a foundational understanding of international tax. The Boot Camp will cover the basic topics of international inbound and outbound taxation as well as international tax forms. Individuals who attend this program will be prepared for substantive content covered during the 2-day International Tax Conference. *For the first time ever, this program will also be available via LIVE webcast!*

## THE PANELISTS

Arthur J. Dichter, Berkowitz Pollack Brant, Miami  
Logan E. Gans, Shutts & Bowen LLP, Miami  
Lauren A. Klein, Holland & Knight, Miami  
William B. Sherman, Holland & Knight LLP, Fort Lauderdale

ATTEND IN PERSON  
OR  
VIA LIVE WEBCAST

## THE SCHEDULE

8:00 a.m. – 8:45 a.m. Check-In and Breakfast (provided)

8:45 a.m. – 9:00 a.m. Introduction and Opening Remarks

9:00 a.m. – 10:40 a.m. International Inbound Taxation: General Overview of Key Concepts

10:40 a.m. – 11:00 a.m. Networking Break

11:00 a.m. – 12:40 p.m. International Inbound Taxation

12:40 p.m. – 1:30 p.m. Lunch (provided)

1:30 p.m. – 3:10 p.m. International Outbound Taxation: General Overview of Key Concepts

3:10 p.m. – 3:30 p.m. Networking Break

3:30 p.m. – 5:10 p.m. International Outbound Taxation

THU, JANUARY 16 – FRI, JANUARY 17, 2020

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# INTERNATIONAL TAX CONFERENCE

## OVERVIEW

The International Tax Conference is a multi-day program that provides substantive content and networking opportunities for certified public accountants and licensed attorneys with a specialization in tax. The global tax landscape is constantly changing, and attendees of the ITC will leave equipped with the latest topics, trends, and tools.

## THE SCHEDULE | DAY 1

### THURSDAY, JANUARY 16, 2020

7:30 a.m. – 8:45 a.m. Check-In and Breakfast (provided)

8:45 a.m. – 9:00 a.m. Introduction & Opening Remarks  
Larry Chastang, FICPA ITC Program Chair  
Steven Hadjilogiou, The Florida Bar Tax Section ITC Program Chair

9:00 a.m. – 9:50 a.m.. Current Developments in International Taxation: Outbound Update  
Lawrence R. Kemm, Partner, Holland & Knight LLP, Tampa

*This session will review significant statutory, regulatory, administrative, and judicial developments in U.S. outbound international taxation that occurred during 2019.*

9:50 a.m. – 10:40 a.m. Tax Planning with S Corporations and Hybrids After the TCJA  
Seth Entin, Partner, Holland & Knight LLP, Miami

*This presentation will explore international tax planning opportunities and traps involving the use of S corporations, with particular emphasis on changes resulting from the Tax Cuts and Jobs Act (the "TCJA"). This presentation will also explore the effect of the new "anti-hybrid" provisions of the TCJA on international tax planning structures, particularly structures affecting high net worth individuals and closely held international businesses.*

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# INTERNATIONAL TAX CONFERENCE

## THE SCHEDULE | DAY 1

### THURSDAY, JANUARY 16, 2020, CONTINUED

**10:40 a.m. – 11:30 a.m.**    **Recent Developments in the Taxation of the Digital Economy**  
Michael J. Bruno, Partner, McDermott Will & Emery LLP, Miami  
Brian Jenn, Partner, McDermott Will & Emery LLP, Chicago

*This panel will provide an overview of U.S. taxation of cross-border transactions involving software, digital goods and services, including issues that arise under recent proposed regulations on cloud computing transactions. This panel will review recent developments concerning tax and digitalization at the OECD and in select foreign countries.*

**11:30 a.m. – 1:00 p.m.**    **Lunch Buffet (provided) and Keynote Presentation TBA**

**1:00 p.m. – 1:20 p.m.**    **Networking Break**

**1:20 p.m. – 2:10 p.m.**    **The Impact of Tax Reform on the Cross-Border Sale of a Business**  
Arianne Plasencia, DLA Piper LLP, Miami  
Summer Ayers LePree, Partner, Bilzin Sumberg Baena Price & Axelrod LLP, Miami

*Will examine the TCJA's effect on the sale of a business from both an inbound and outbound perspective. The inbound portion of the panel will focus in particular on the impact of new rules under Code Sections 864(c)(8) and 1446(f), while on the outbound side, relevant changes to the CFC rules, including Sections 245A, 964(e)(4), and 1248, will be covered.*

**2:10 p.m. – 3:00 p.m.**    **Panel Discussion: Compliance Issues for the International Tax Practitioner**  
Renea M. Glendinning, CPA, Shareholder, Kerkerling, Barberio & Co., Sarasota  
Alfredo R. Tamayo, Packman, Neuwahl & Rosenberg, Miami  
RaDel Lloyd, CPA, CGMA, Technical Specialist, LB&I WIIC-Foreign Entities Practice Network  
Lauren E. Busterna, Attorney-Advisor, Estate & Gift Tax Policy

*This panel will provide information regarding certain tax compliance issues affecting international tax practitioners who prepare U.S. tax returns and information forms for taxpayers involved in cross-border activities. The discussion will address certain "best practices" when preparing such returns and forms.*

**3:00 p.m. – 3:20 p.m.**    **Networking Break**



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## THE SCHEDULE | DAY 1

### THURSDAY, JANUARY 16, 2020, CONTINUED

**3:20 p.m. – 4:10 p.m.**    **To Be Taxed Under GILTI, Subpart F, FDII or Flow-Through Structure, That Is The Question: US Tax Considerations For Outbound Business Investments and Activities Post-US Tax Reform**  
Gennette E. Faust, Shareholder (Tax), Greenberg Traurig, LLP, Miami  
Erez I. Tucner, Shareholder (Tax), Greenberg Traurig, LLP, New York

*Will provide an overview of the four US international tax regimes that are potentially applicable and available post-US tax reform to US taxpayers with respect to their non-US business investments and activities. The panelists will compare and contrast the benefits, disadvantages and burdens of the four tax regimes and discuss tax planning opportunities and considerations for structuring non-US business investments and activities for US taxpayers with respect to different types of businesses and jurisdictions.*

**4:10 p.m. – 5:00 p.m.**    **Common Law Doctrines and Nominees: Identifying and Reporting the “Real” Taxpayers and Transactions in International Tax Matters**  
Leslie A. Share, Packman, Neuwahl & Rosenberg, Miami

*Will review a number of the most important “common law doctrines” in US tax law -- “economic substance,” “sham,” and “step” transactions -- and their application in the international tax context. It will also analyze the requirements for establishing, respecting and reporting where the titleholder to an asset acts as a nominee for its principal in the offshore planning and compliance areas. In addition, the potential effects of the TCJA upon each of these issues will be considered.*

**5:00 p.m. – 6:00 p.m..**    **Networking Reception**

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## THE SCHEDULE | DAY 2

### FRIDAY, JANUARY 17, 2020

7:30 a.m. – 8:30 a.m.. Check-In and Breakfast (provided)

8:30 a.m. – 9:30 a.m.. **Current Developments in International Taxation: Inbound Tax Planning Update Including Recent Global Tax Compliance and Controversy Developments Including FBAR Litigation**  
William M. Sharp, Sr., Esq., Partner, Holland & Knight LLP, Tampa

*Will highlight and provide practitioner comments related to two general areas: first, “inbound” U.S. statutory, regulatory, administrative and judicial developments, including selected foreign law developments; and second, a review of the past year’s most important U.S. Tax Court & Federal Court decisions addressing inbound and compliance issues, including a review of recent IRS/DOJ initiatives and recent FBAR litigation outcomes (and the current “pipeline” of pending cases).*

9:20 a.m. – 10:10 a.m.. **Inbound Structuring for U.S. Real Estate: Latest and Greatest Structures and More**  
Robert H. Moore, Baker & McKenzie, P.A., Miami  
Michael D. Melrose, Baker & McKenzie, P.A., Miami

*Will explore recent changes under the TCJA and the impact of those changes on structuring investments in U.S. real estate.*

10:10 a.m. – 10:30 a.m.. **Networking Break**

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## THE SCHEDULE | DAY 2

### FRIDAY, JANUARY 17, 2020, CONTINUED

**10:30 a.m. – 11:20 a.m.**    **The Modern Day Closely Held Foreign Corporation: Post-Tax Reform**  
Steven Hadjilogiou, Partner, McDermott Will & Emery LLP, Miami  
Fred F. Murray, Murray Attorney, Gainesville

*Closely held foreign corporations face significant challenges in both classification and tax liability to U.S. shareholders. The panelists will discuss the latest developments impacting the classification of foreign corporations as Controlled Foreign Corporations (CFCs), including issues that arise because of the repeal of former Code Section 958(b) (4). Moreover, the panelists will discuss planning ideas for GILTI and Subpart F generated by closely held CFCs, topics include the use of the 962 election, the GILTI high tax exception, corporate contributions and the use of S Corporations.*

**11:20 a.m. – 12:10 p.m.**    **Panel Discussion on Miscellaneous Civil and Criminal Procedural Issues**  
Robert E. Panoff, Panel Moderator, Civil & Criminal Tax Litigator, Miami

**12:10 p.m. – 12:20 p.m.**    **Stretch Break**

**12:20 p.m. – 1:10 p.m.**    **Lunch Keynote: Offshore Update and Comparison with the U.S: Beneficial Ownership Information and Registers, Economic Substance Legislation, and CRS**  
Peter Cotorceanu, Barrister and Solicitor and Attorney at Law

*According to the Book of Proverbs, "Human eyes are never satisfied". The same is true of the prying eyes of government and the public when it comes to individuals' and entities' financial assets and affairs. As a result, legally mandated transparency is ever increasing, both here in the U.S. and overseas. This presentation will focus on recent developments in this area, will contrast the U.S.'s approach with the approaches taken by other countries, and will also touch on the wave of "economic substance" legislation engulfing offshore countries.*

**1:10 p.m. – 1:30 p.m.**    **Networking Break**

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## THE SCHEDULE I DAY 2

### FRIDAY, JANUARY 17, 2020, CONTINUED

**1:30 p.m. – 2:20 p.m.**    **Compliance Options in a Post OVDP World**  
Daniel N. Price, Attorney, Office of Chief Counsel, Internal Revenue Service  
Sherwin P. Simmons, III, Esq., Asgard Worldwide  
Lawrence J. Chastang, CPA, CliftonLarsonAllen, LLP

*This panel will review and discuss the real world challenges and options available to international tax practitioners for the millions of US citizens and permanent residents who still have not come in from the cold..... Are they willful, reckless, grossly negligent, non-willful or somewhere else along the continuum of intent? Are they all now criminals?*

**2:20 p.m. – 2:35 p.m.**    **Networking Break**

**2:35 p.m. – 3:25 p.m.**    **Current Trends and Succession Planning for U.S. Beneficiaries of Domestic and Foreign Trusts with a Focus on Underlying Securities and Private Equity Investments**  
Hal J. Webb, Partner, Bilzin Sumberg, Miami  
Stewart Kasner, Partner, Holland & Knight LLP, Miami

*A discussion of (1) succession planning for US beneficiaries of foreign trusts holding underlying domestic and foreign securities and private equity investments; (2) recently proposed PFIC regulations; and (3) comparative uses of domestic trusts and (newer) foundations in connection with cross border family planning.*

**3:25 p.m. – 4:15 p.m.**    **Tips to Take Home**  
David A. Cumberland, CPA, CGMA, Manager Kerkerling, Barberio & Co., Sarasota  
Laura A. Plotner, CPA, Tax Managing Director, CBIZ & Mayer Hoffman McCann, P.C., Clearwater

**ATTEND  
IN PERSON  
OR VIA  
LIVE WEBCAST**

*This presentation will provide practical tips for the international tax practitioner regarding various international tax issues from a compliance perspective. The discussion will include how to avoid making common errors and preparation considerations as well as suggested best practices. The topics will range from applications for ITINs (Form W-7), withholding under FIRPTA (Forms 8288-B, 8288 and 8288-A), and nonresident income tax reporting (Form 1040NR), disclosure forms (Form 5471, 5472, 8865, FINCEN 114), GILTI tax, and compliance considerations when handling expatriation compliance work.*



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# INTERNATIONAL TAX CONFERENCE & BOOT CAMP

CLE CREDIT

## COURSE 3236R ITC BOOT CAMP

General CLE Credit 8.0

Certification Credit:  
International Law 8.0  
International Litigation & Arbitration 8.0  
Tax Law 8.0

## COURSE 3237R INTERNATIONAL TAX CONFERENCE

General CLE Credit 15.0  
Technology Credit 1.0

Certification Credit:  
Business Litigation 4.0  
Civil Trial 1.0  
Criminal Trial Law 1.0  
International Law 15.0  
International Litigation & Arbitration 15.0  
Real Estate 1.0  
Tax Law 15.0  
Wills, Trusts, and Estates 1.0

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# INTERNATIONAL TAX CONFERENCE & BOOT CAMP

REGISTRATION

## COURSE 3236R ITC BOOT CAMP

### *In-Person Course*

Early Bird Registration Price (until December 16!)	\$250
Tax Section Member Price	\$250
Non-Section Member Price	\$305

### *Live Webcast Course - Includes 90-Day Access*

Early Bird Registration Price (until December 16!)	\$340
Section/FICPA Member	\$340
Non-Section Member	\$415

## COURSE 3237R

### INTERNATIONAL TAX CONFERENCE

### *In-Person Course*

Early Bird Registration Price (until December 16!)	\$685
Tax Section Member Price	\$685
Non-Section Member Price	\$740

### *Live Webcast Course - Includes 90-Day Access*

Early Bird Registration Price (until December 16!)	\$735
Section/FICPA Member	\$735
Non-Section Member	\$810

REGISTER FOR  
ITC BOOT CAMP

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ITC



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# INTERNATIONAL TAX CONFERENCE & BOOT CAMP



## JW MARRIOTT MIAMI

1109 BRICKELL AVE

MIAMI, FL 33131

**GROUP RATE \$339+**

**CUTOFF DATE | DECEMBER 24, 2019**

**PARKING | \$22 DAILY | \$42 OVERNIGHT**

**RESERVE YOUR ROOM**

HOTEL INFO