Holland & Hart

TEI TopGolf 2026
Agenda

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AGENDA AND SPEAKER INFORMATION

12:30 - 1:00 PM | SIGN-IN PERIOD

1:00 - 1:05 PM | INTRODUCTORY REMARKS

1:05 - 1:30 PM | HISTORY AND CURRENT DEVELOPMENTS OF THE ECONOMIC SUBSTANCE DOCTRINE

Congress codified the economic substance doctrine 16 years ago. This session will review the common law doctrine, the implications of how recent tax cases have interpreted and applied the codified doctrine, key planning takeaways to keep in mind, and common pitfalls taxpayers face when a taxing agency asserts lack of economic substance.

Learning Objectives | After this portion of the presentation, the participants will:

- Gain a general understanding of the economic substance doctrine and when it applies
- Learn how current economic substance doctrine cases have interpreted the statutory provision and whether those interpretations differ from our historic understanding of the common law doctrine
- Identify key issues to keep in mind in transactional planning settings
- Recognize potential traps for the unwary

KATE ROTH

Associate | Link to Bio

307.734.4502

Kate leverages her experience from the U.S. Tax Court and private practice to help clients navigate complex federal tax planning and compliance issues. She represents businesses and individuals in audits, appeals, and litigation and helps clients navigate IRS examinations and appeals processes.

LAUREN EGAN

Associate | Link to Bio

303.295.8498

Lauren helps corporations and individuals with complex tax matters including litigation, controversies, and transactions. She provides clients with thoughtful and pragmatic advice on taxpayer matters informed by her experience working as a law clerk for the United States Tax Court.

1:30 - 1:55 PM | COMMON COMPENSATION TAX ERRORS AND BENEFITS TRENDS

Modern day compensation practices, benefits administration and payroll systems are complex. This session will cover common compensation tax errors that we are seeing arise with clients. We will also discuss developing areas of benefit plan risk for large employers.

Learning Objectives | After completing this course, the participants will be able to:

- Identify common compensation practices that can lead to federal, state and local tax reporting, withholding and remittance errors
- Understand tax correction tactics and the importance of identifying errors quickly
- Gain an understanding of trends and developing areas of financial risk for employers with respect to employee benefit plans

KEVIN SELZER

Partner | Link to Bio

303.295.8094

Kevin assists employee benefit plan sponsors and service providers in navigating legal and business challenges. He counsels clients on benefit plan compliance, plan design, and risk mitigation from a sponsor and fiduciary perspective for public and private sector entities, including non-profit entities and governmental entities.

ALEX SMITH

Of Counsel | Link to Bio

303.295.8144

Alex assists clients with a variety of matters related to the design, maintenance, and implementation of health and welfare plans, qualified and non-qualified retirement plans, and equity compensation arrangements. He skillfully counsels clients on employee benefits and executive compensation issues.

1:55 - 2:20 PM | STATE AND LOCAL TAX HIGHLIGHTS

This session will discuss recent state and local tax trends, including digital advertising taxes, SALT-cap workarounds, and data center incentives.

Learning Objectives | While participating in this course, the participants will:

- See what state and local jurisdictions are enacting digital advertising sales taxes, and where efforts to challenge them stand
- Understand where state laws stand in relation to paying taxes at the partnership level to avoid the $40,000 federal limit on state and local tax deductions
- Know how state and local tax incentives are impacting AI and data centers

STEVE YOUNG

Associate | Link to Bio

801.799.5886

Steve is a state and local tax attorney who provides strategic counsel to clients on state and local tax matters. He litigates state and local sales, property, income, severance, unclaimed property, and other state and local tax cases before administrative tribunals, local boards of equalization, and courts throughout the Rocky Mountain region.

2:20 - 2:30 PM | BREAK

2:30 - 2:55 PM | QUALIFIED SMALL BUSINESS STOCK

The OBBB introduced significant changes to Code Section 1202 and the qualified small business stock requirements, including an increase to both the per-issuer limitation and the aggregate gross assets limitation, as well as holding period requirements for excluding a portion of a taxpayer's eligible gain.

Learning Objectives | After completing this course, the participants will understand how to:

- Identify key requirements for qualified small business stock issued after July 4, 2025
- Understand high-level mechanics for exclusion of eligible gain on stock held for less than 5 years
- Recognize eligible ownership structures for taking advantage of Code Section 1202

CONRAD KRANZ

Associate | Link to Bio

303.293.5179

Drawing from his experience as a former CPA, Conrad provides business-oriented counsel on complex US federal income tax matters. He advises on domestic and cross-border mergers, acquisitions, restructurings, financings, and other transactions.

2:55 - 3:20 PM | PRIVILEGE QUICK HITS: CAUTION NEEDED WHEN USING NON-ATTORNEY SERVICE PROVIDERS AND AI

We will discuss recent ERISA lawsuits in the retirement plan space, particularly lawsuits directly against third party administrators and lawsuits on participant data and cross-selling practices. We will also discuss the current state of ERISA litigation for health and welfare benefits, including lessons learned from self-funded medical plan litigation over the past year and new lawsuits targeting voluntary benefits.

Learning Objectives | Once this program has been completed, participants will know about:

- The basics of the attorney-client privilege, why it is important, and how to utilize it
- Inadvertent waivers of the privilege, including when utilizing AI resources and non-attorney service providers

JENNIFER BENDA

Associate | Link to Bio

303.295.8203

Jennifer brings sophisticated experience as a tax attorney and former CPA to counsel businesses and individuals on emerging and complex tax controversy and litigation issues. She handles high-dollar, sensitive tax matters with significant legal issues at stake for businesses and individuals.

KEVIN SELZER

Partner | Link to Bio

303.295.8094

Kevin assists employee benefit plan sponsors and service providers in navigating legal and business challenges. He counsels clients on benefit plan compliance, plan design, and risk mitigation from a sponsor and fiduciary perspective for public and private sector entities, including non-profit entities and governmental entities.

3:20 - 3:50 PM | USES OF AI IN TAX AND OTHER HOT TOPICS

This presentation will provide an up-to-date overview of how your advisors are using AI in providing tax advice. AI use is changing daily and the presentation will cover current and expected trends to watch. Time permitting, the presentation will cover current events with the IRS and Tax Court cases.

Learning Objectives | Once this program has been completed, participants will understand:

- The AI tools available to tax attorneys
- How the tools can be useful
- The current limitations of AI tools and when they are not effective
- Hot to develop a conceptual foundation to talk with your advisors about AI use

BILL COLGIN
Partner | Link to Bio
307.734.4510

Bill represents corporate taxpayers in complex, high-stakes federal tax controversies and tax litigation with significant implications for his clients' bottom line. He litigates in the US Tax Court, federal district courts, state courts, and appellate courts throughout the country.

3:50 - 6:00 PM | GOLF AND NETWORKING HAPPY HOUR

About the Firm

Throughout the Mountain West, from coast to coast and beyond, Holland & Hart provides clients with astute legal service from a vantage like no other. For more information, visit hollandhart.com.

RECOGNITION

- 111 individual and 44 practice areas (by market) ranked by *Chambers USA 2025*
- 178 lawyers and 16 "Lawyers of the Year" recognized in 2026 *The Best Lawyers in America®*, and 46 lawyers listed in 2025 *Best Lawyers: Ones to Watch® in America*
- Named the 2024 "Law Firm of the Year" for Natural Resources Law by Best Law Firms®
- Named a National Tier 1 firm for Technology Law by Best Law Firms® (2011-2024)
- Recognized in 144 practice areas regionally and 31 practice areas nationally, including four Tier 1, by Best Law Firms® in 2026
- 66 attorneys named to the 2026 Super Lawyers or Rising Stars lists by *Mountain States Super Lawyers®*
- 46 attorneys named to the 2025 Super Lawyers or Rising Stars lists by *Colorado Super Lawyers®*
- Ranked Third of Top Mountain West firms by Vault, 2026

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