

Tax Conference

THURSDAY, DECEMBER 5, 2024

CPE AND CLE INFORMATION

4.0 CPE credits recommended in Taxes. 4.0 CLE credits pending for Colorado, Montana, Wyoming, and Utah.

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.

AGENDA AND SPEAKER INFORMATION

12:45 - 1:00 PM | REGISTRATION AND WELCOME

1:00 - 1:25 PM | BASIS SHIFTING GUIDANCE: BROADER APPLICATION THAN YOU THINK

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

- Understand how to explain the basis shifting that the IRS is concerned about and the transaction structures covered by the IRS guidance seeking to limit the practice
- Be able to analyze common ownership structures and the potential application of the IRS basis shifting guidance to those structures
- Know how to assess the compliance and risk factors associated with the IRS basis shifting guidance and identify potential applications in common transactions



ADAM COHEN

Partner

303.295.8372 | [Link to Bio](#)

Adam is a trusted advisor to institutional investors, fund managers, and companies in fund formation, real estate, energy, and transactions. He is a vital leader in fund formation, corporate, merger and acquisition, master limited partnership, and real estate deal teams, working closely with other lawyers in the firm to achieve clients' transactional goals.



MELISSA BRAUN

Associate

303.395.8421 | [Link to Bio](#)

Melissa leverages her in-depth experience in taxation to deliver pragmatic solutions to both companies and individuals on sophisticated transactional matters. She advises clients on a variety of federal income tax issues related to mergers and acquisitions, partnership tax matters, real estate financing, and structuring of tax credits.



COLIN OLDBERG

Associate

303.295.8175 | [Link to Bio](#)

Colin skillfully guides businesses and non-profit organizations through crucial tax decisions at the federal, state, and local levels. He focuses his practice on federal income tax, including formation, structure, and operation of tax-exempt entities, low-income housing and alternative energy tax credits, mergers and acquisitions, fund formation, and a variety of other corporate and partnership tax matters.

1:25 - 1:50 PM | ESOPs, EOTs AND OTHER FORMS OF EMPLOYEE OWNERSHIP

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

- Tax features of ESOPs
- Employee ownership trusts (EOTs) and purpose trusts as a developing mechanism for transitioning ownership to employees, and compare their tax and other characteristics with ESOPs
- Other employee ownership models such as equity grants and cooperatives



BETH NEDROW

Partner

406.896.4635 | [Link to Bio](#)

Beth has over 25 years' experience advising companies on executive compensation and employee benefits matters. She works with public and private companies, retirement and welfare plans, M&A transactions, and compliance work.



KEVIN SELZER

Partner

303.295.8094 | [Link to Bio](#)

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.

1:50 - 2:00 PM | BREAK

2:00 - 2:25 PM | TAX BENEFITS OF DONATING APPRECIATED ASSETS

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

- Comprehend why it is tax advantaged to donate appreciated property prior to a sale of such property and how to do it
- Understand how to avoid potential pitfalls and also what other legal issues arise in connection with such gifts



BRENT ANDREWSSEN

Partner

801.799.5929 | [Link to Bio](#)

Brent serves as a trusted advisor to his clients, both individuals and organizations, in all aspects of charitable planning, wealth management, and business planning. He offers clients sophisticated estate planning and tax-efficient strategies to manage their wealth and reduce their potential tax liabilities.

2:25 - 2:50 PM | OBTAINING TAXPAYER INFORMATION THROUGH THE FREEDOM OF INFORMATION ACT

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

- The legal considerations related to drafting an initial FOIA request
- The practical and legal considerations related to obtaining judicial relief in FOIA cases



MATT WRIGHT

Associate

303.295.8161 | [Link to Bio](#)

Matt develops real-world strategies to solve complex problems for his clients on high-stakes tax controversies, litigation, and other matters. He draws on his significant policy development and legal risk management experience to help clients navigate a wide variety of adversarial and administrative forums.

2:50 - 3:00 PM | BREAK

3:00 - 3:50 PM | IRS EXAM, APPEALS, AND LITIGATION UPDATE

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

- List the phases of an LB&I Exam
- List the steps in the IDR process
- Differentiate between a BBA Exam and an LB&I Exam
- Identify recent cases related to IRS administration and penalties



JENNIFER BENDA

Partner

303.295.8203 | [Link to Bio](#)

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. Jennifer handles high dollar value, sensitive tax matters with significant legal issues at stake for businesses and individuals.



BILL COLGIN

Partner

307.734.4510 | [Link to Bio](#)

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



SUE COMBS

Partner

307.734.4518 | [Link to Bio](#)

Sue handles complicated and novel tax disputes and controversies for corporations, partnerships, start-ups, estates, and individuals. Her cases and controversies typically involve high dollar amounts and tend to include international tax, transfer pricing, intellectual property, economic substance, and other high-profile areas of tax dispute.

3:50 - 4:00 PM | BREAK

4:00 - 4:50 PM | KEYNOTE ADDRESS: STRENGTHENING PRACTITIONER INTEGRITY THROUGH INNOVATION AND COLLABORATION

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

- Recognize the roles of statutory and regulatory authorities in governing tax practice
- Understand the foundational provisions in Treasury Circular No. 230 – best practices, competence, due diligence, standards for tax returns and other documents
- Appreciate the key practices that should be put in place to ensure compliance
- Recognize disreputable conduct that could result in OPR sanctions

JAMES J. McELIGOTT III

Legal Administrative Specialist, Office of Professional Responsibility | IRS

Mr. McElligott is an Attorney-Advisor within the Office of Professional Responsibility (OPR). He joined the IRS in the Employee Plans – Determination Letter Requests section of the Tax Exempt/Government Entities Division (TE/GE) in 2010 where he was a Tax Law Specialist making legal determinations regarding employee retirement plan qualification. In 2012, Mr. McElligott became an attorney-advisor with the OPR, responsible for the administration and enforcement of Title 31, Code of Federal Regulations, Subtitle A, Part 10, commonly known as Circular 230, governing practice before the IRS. Prior to joining the IRS Mr. McElligott was in the private practice of law specializing in taxation and an instructor of accounting in the master's degree program at Old Dominion University, Norfolk, Virginia. Mr. McElligott received a B.A. in Economics from the University of Maryland, Baltimore County, a J.D. from Regent University School of Law and an LL.M. in Taxation from the University of Missouri, Kansas City, School of Law. Mr. McElligott is admitted to the Virginia Bar.

4:50 - 6:30 PM | NETWORKING AND HAPPY HOUR