This year’s Tax Section program brings you up to speed on the latest developments in tax law, including general state and local tax, partnership tax enforcement, and state and federal taxation under the Coronavirus Aid Relief and Economic Security Act (CARES Act). Find out how to prevent your civil audit from becoming a criminal scrutiny, explore how conservation easements became one of the most controversial and highly scrutinized topics with state and federal tax authorities, and receive valuable insight and important updates for your tax law practice.

North Carolina: 6.00 MCLE Hours

Planned by the NCBA Tax Section
2021 Tax Section Program

Wednesday, May 26, 2021
8:55 AM–4:10 PM

8:55  Welcome and Introductions

9:00  How a Civil Tax Case Becomes a Criminal Fraud Investigation

   Nordlander

   Gain insight and perspective on how seemingly routine civil audits can evolve into criminal investigations. The presenter discusses warning signs, pitfalls to avoid and best practices to prevent your civil audit from becoming a criminal scrutiny.

10:00 Break

10:10 Understanding the Conservation Easement Controversy

   Sheppard

   Learn the ins and outs of conservation easements and review the most recent case law. Then dive into a discussion on how this planning technique became one of the most controversial and highly scrutinized topics with state and federal tax authorities.

10:30 Break

11:20 Nationwide Developments in State and Local Tax

   Friedman and Pomp

   Panelists discuss general state and local tax, including key cases and other important updates.

11:50 Lunch Break

12:50 Hot Topics in Partnership Tax

   Petrova

   The session addresses recent developments in partnership tax enforcement. Hear strategic considerations of the centralized partnership audit regime concerning the partnership representative, partnership return revisions and applicable audit procedures.

1:50 Break

2:00 North Carolina Tax Update

   Nelson

   This presentation provides an update on North Carolina income taxes, including taxation under the CARES Act and other recent developments.

3:00 Break

3:10 Federal Tax Update

   Brewer

   Receive an update on federal tax laws, then review the provisions enacted in the Coronavirus Aid Relief and Economic Security Act (CARES Act) and their impact on federal taxes.

4:10 Adjourn

Speakers

- Cassady V. “Cass” Brewer, Georgia State University College of Law, Atlanta, GA
- Jeffrey A. Friedman, Eversheds Sutherland LLP, Washington, DC
- William W. Nelson, Smith Anderson, Raleigh
- Robert Nordlander, Greensboro
- Allie Petrova, Pretrova Law PLLC, Greensboro
- Richard D. Pomp, University of Connecticut School of Law, Hartford, CT
- Hale E. Sheppard, Chamberlain Hrdlicka, Atlanta, GA

Planners

- Christopher E. Hannum, Culp Elliott & Carpenter PLLC, Charlotte
- Reed J. Hollander, Nelson Mullins Riley & Scarborough LLP, Raleigh

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