Thursday-Friday, November 5 & 6, 2020

Live via Zoom Webinar

CLE credit: MO 17.0 incl. 2.0 ethics & 1.0 elimination of bias / KS 16.0 incl. 3.0 ethics
CPE credit: 13.0 Taxes & 4.0 Ethics / CFP® Credit: pending

Institute Co-Chairs

Brynne C. Brown
Van Osdol, P.C.

Luke D. Guettermann
BKD, LLP

In cooperation with the
University of Missouri-Kansas City School of Law Continuing Legal Education

For speaker bios, agenda updates and complete conference info, visit HATIConference.org, call 816-235-1648 or email UMKCCLE@UMKC.EDU.

Thursday, November 5, 2020
Zoom webinar platform

CLE: Missouri 8.0 hours includes 2.0 hours ethics
Kansas CLE 8.0 hours includes 2.0 ethics / CPE Credit pending / CFP Credit: pending

8:00 AM — Webinar Access

8:20 AM — **WELCOME AND ANNOUNCEMENTS**
Institute Chairpersons:
Brynne C. Brown, Van Osdol, PC, Kansas City, Missouri
Luke D. Guettermann, BKD, LLP, Kansas City, Missouri

8:30-10:10 AM — **ETHICS PRESENTATION**
Lou Harrison, Harrison & Held, LLP, Chicago, IL

10:10-10:25 AM — BREAK

10:25-11:25 AM — **FROM THE SECURE ACT THROUGH THE PANDEMIC TO THE ELECTION: AN INDIVIDUAL TAX UPDATE**
Who could have imagined a year when Congress would come together to pass legislation that revamps retirement planning and delivered financial relief to millions of workers and small businesses in the midst of a pandemic? We will discuss these changes, the election, and the major pronouncements coming from the Treasury Department and the courts.

Randy Gardner
Director of Education
Garrett Planning Network
Laguna Beach, CA

11:25-12:25 PM — **CORPORATE TAX UPDATE**
William Alexander, Skadden, Arps, Slate, Meagher & Flom LLP, Washington, D.C.

12:25-1:10 PM — LUNCH BREAK

1:10-2:10 PM — **WAS THERE EVER AN OLD NORMAL? - WHAT DOES THE ECONOMY LOOK LIKE IN 2021**
There will be a post COVID economy of some kind. What will it look like? Which of the changes we have experienced be permanent and what will return to normal? Does the recession of 2020 yield to a comeback in 2021 or does the damage keep weighing on the US and global economy?

Chris Kuehl
Armada Corporate Intelligence
Kansas City, KS

2:10-3:10 pm **ESTATE PLANNING FOR IRAS AND 401KS AFTER THE SECURE ACT – PART 1**

The presentation will focus on revised estate planning for IRAs, 401Ks and other qualified plan benefits after the SECURE Act. The emphasis will be on income tax minimization strategies, including drafting strategies where benefits are made payable to a trust.

James G. Blase
Blase & Associates, LLC
St. Louis, MO

3:10-3:25 pm Break

3:25-4:25 PM **ESTATE PLANNING FOR IRAS AND 401KS AFTER THE SECURE ACT – PART 2**

James G. Blase, Blase & Associates, LLC, St. Louis, MO

4:25 PM ADJOURN

Friday, November 6, 2020

Zoom webinar platform

CLE: Missouri 9.0 hours includes 1.0 elimination of bias
Kansas CLE 8.0 hours includes 1.0 ethics / CPE Credit pending / CFP® Credit: pending

7:00 AM **WEBINAR ACCESS**

7:30-8:20 AM **OPTIONAL LEGAL ETHICS**
ELIMINATION OF BIAS: DIVERSITY AS A PROFESSIONAL RESPONSIBILITY VALUE

Barb Glesner Fines
Dean and Rubey M. Hulen Professor of Law
University of Missouri – Kansas City School of Law
Kansas City, Missouri

8:20 AM **Welcome and Announcements**

Institute Chairpersons:
Brynne C. Brown, Van Osdol, PC, Kansas City, Missouri
Luke D. Guettermann, BKD, LLP, Kansas City, Missouri

8:30-9:20 AM **PARTNERSHIP TAX UPDATE – PART 1**

A review of recent happenings in the partnership tax arena, with a special emphasis on Section 199A and the impact on the partnership form of taxation.

Brian G. Gosline
Brian G. Gosline, P.C.
Spokane, Washington

9:20-9:35 AM **Break**

9:35-10:25 AM **PARTNERSHIP TAX UPDATE – PART 2**
A review of recent happenings in the partnership tax arena, with a special emphasis on Section 199A and the impact on the partnership form of taxation.
Brian G. Gosline, Brian G. Gozline, P.C., Spokane, Washington

10:25-11:25 AM **INTERNATIONAL TAX UPDATE**
Kimberly J. Majure, KPMG

11:25 AM -12:15 PM **LUNCH BREAK**

12:15-1:15 PM **TAX CONTROVERSY: HOT TOPICS**
Status of implementation of the Taxpayer First Act as IRS is transitioning into being a more taxpayer friendly agency; IRS's operations during the pandemic and tax practitioner challenges; LB&I Campaigns and SBSE compliance issues of interest for 2020/2021.

Alina Solodchikova
RSM US LLP
Washington, D.C.

1:15-2:15 PM **A PRIMER ON TAXATION OF THE CANNABIS INDUSTRY**
This session will provide an overview of cannabis industry taxation including Section 280E, inventory methods, choice of entity, and legal entity structuring. The session will highlight recent Tax Court cases, state taxation, CARES Act impact on industry, IRS hot topics and best practices, and end with an overview of professional practice considerations.

Marc A. Claybon
Crowe LLP
Denver, CO

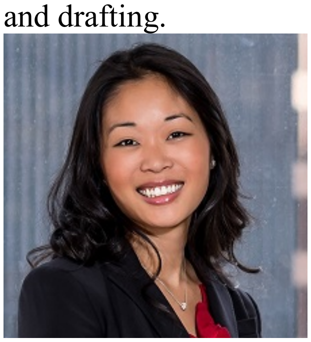
2:15-2:30 PM **Break**

2:30-3:30 PM **STATE & LOCAL TAX UPDATE -** 2020 Vision: A Year in Review
Description – This presentation will provide a year to date review of the most significant state and local tax cases, rulings, and other developments.
Learning Objectives:
Review developments of the preceding 12 months with an eye toward:

- Identifying trends and potential trend disruptions
- Considering relevant factors in court decisions on complex sales/use tax disputes
- Identifying opportunities to advise taxpayers on process improvements, new filing positions, and risk mitigation

Breen Schiller
Eversheds-Sutherland
Chicago, Illinois

3:30-4:30 PM **BUILDING BLOCKS OF BLOCKCHAIN: A PRIMER ON CRYPTOCURRENCY FOR ESTATE PLANNERS**
This presentation will provide background on blockchain, the technology underlying cryptocurrencies, and the evolution of cryptocurrencies, such as Bitcoin, in an attempt to demystify the technical features and mechanics of both blockchain and cryptocurrencies, which generally are misunderstood. It then addresses planning and specific areas of consideration, such as fiduciary issues related to access to digital assets, transfers, trust funding, custody and titling, which highlight the importance and the need for proper planning and drafting.



Abigail Earthman
Winstead PC
Dallas, Texas

4:30 PM **Adjourn**

Institute co-chairs
Brynne C. Brown * Van Osdol, P.C.
Luke D. Guettermann * BKD, LLP

Speakers co-chairs
Pat Hoppa * CliftonLarsonAllen LLP
Rachael Lowrey * H&R Block

Arrangements co-chairs
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Ex Officio
Daniel J. McCarroll * *UMKC Law School*

CPA credit information Sponsor: UMKC/CLE Delivery Method: Live Lecture

A. Course Level: Basic
B. Course Objectives: to provide updates on important changes, developing concepts and decisions affecting tax law
C. No prerequisites or advance preparation
D. Delivery method: Group live
E. Recommended CPE credit to be awarded: 14 + 2 ethics
F. For more information regarding administrative policies such as complaints and refunds, contact 816-235-1648
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REGISTRATION INFORMATION CODE KFU98

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1. **Online at HATIconference.org;**
2. **Mail completed registration form with payment to UMKC CLE, 4825 Troost Ave., Suite 211, Kansas City, MO 64110;**
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Please enroll me in the 57th Annual Conference of the Heart of America Tax Institute, November 5 & 6, 2020 LIVE Via Zoom Webinar.

Please choose from the following options:

☐ $395 TWO-DAY Conference registration.

☐ $260 ONE- DAY Conference registration.
☐ Thursday, Nov. 5 or ☐ Friday, Nov. 6

☐ $155 HALF DAY Conference registration.
Thursday, Nov. 5 ☐ AM or ☐ PM
Friday, Nov. 6 ☐ AM or ☐ PM

☐ $50 ONE-HOUR Elimination of Bias hour ONLY – Friday, Nov. 6, 7:30-8:20 AM

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