

MADDIN, HAUSER, WARTELL, ROTH & HELLER, P.C.

THIRTEENTH ANNUAL TAX SYMPOSIUM PROGRAM

General Session

- I. **EXIT STRATEGIES** STUART M. BORDMAN
- What Do You Have to Sell?
 - How Much is it Worth?
 - Who Are the Potential Buyers?
- II. **BUSINESS SUCCESSION PLANNING STRATEGIES** WILLIAM E. SIGLER
- Plan Now or Pay Later
 - *Kaizen*
 - The Ways and Means
- III. **INCENTIVES FOR REAL ESTATE DEVELOPERS** MICHAEL B. PERLMAN
- Low Income Housing Tax Credits
 - Federal and Michigan Historic Credits
 - Michigan Brownfield Credits

BREAKOUT SESSION A

- I. **THE PENDELUM SWINGS AT THE IRS:
STEPPING UP ENFORCEMENT ACTIVITIES** CHARLES M. LAX
- Watch Out for Those Tax Avoidance Transactions
 - Professional Responsibility for Tax Professionals
 - New Programs to Ensure Compliance
- II. **FIXING DEFECTS IN YOUR RETIREMENT PLAN:
HOW TO TAKE IT TO THE REPAIR SHOP** CHRISTOPHER A. McMICAN
- General Information on the EPCRS
 - Identifying the Types of Errors That Can Be Corrected
 - The Error Correction Process from Error to Submission to Re-Qualification
- III. **THE IRS CLAIMS I OWE THEM MONEY, WHAT DO I DO?** GARY M. REMER
- The Ability to Enter into an Installment Agreement
 - Is Innocent Spouse Relief Available?
 - The Use of an Offer in Compromise

BREAKOUT SESSION B

- I. **“INTENTIONALLY DEFECTIVE” GRANTOR TRUSTS – BOON OR BANE?** ROBERT D. KAPLOW
- How to Use for Client’s Advantage
 - Typical Provisions
 - The Maddin, Hauser, Wartell, Roth & Heller, P.C. “GREAT” Trust
- II. **REPORTS OF THE FAMILY LLC’S DEATH HAVE BEEN GREATLY EXAGGERATED** GEOFFREY N. TAYLOR
- Why Family LLCs are Used in Estate Planning
 - How the Courts Have Treated Family LLCs
 - Structure of a Successful Family LLC
- III. **CREATIVE FINANCING USING SCINs AND PRIVATE ANNUITIES** RICHARD F. ROTH

- What is a SCIN?
- Private Annuity vs SCIN?
- Estate of Costanza – A Great New Case!

IV. **KEEPING THE FAMILY CABIN IN THE FAMILY**

GEORGE V. CASSAR, JR.

- Creating a Master Plan
- Transfers from the Senior to the Junior Generations
- Ongoing Management of the Cabin