

# 33rd Annual Tax Symposium

## FEATURED SPEAKERS AND TOPICS

- I. **INTRODUCTION** **Ronald A. Sollish**  
8:30 – 8:40
- II. **PLANNING FOR DISABLED CLIENTS  
(PHYSICAL OR MENTAL DISABILITIES)** **Robert D. Kaplow**  
8:40 – 9:00
- Testamentary capacity to execute documents
  - How to best use trusts for the disabled beneficiary
  - Advantages and disadvantages of an ABLE account
- III. **NEW SALARY BASIS RULE FOR EXEMPT EMPLOYEES  
AND HOW IT AFFECTS YOUR BUSINESS** **Mariel G. Newhouse**  
9:00 – 9:15
- Discussion of the FLSA overtime rule and exempt versus non-exempt classifications
  - Explanation of new Department of Labor rule
  - Best practice for compliance moving forward
- IV. **BUSINESS BUY-SELL AGREEMENTS AFTER CONNELLY V. IRS** **David B. Deutsch**  
9:15 – 9:35
- Primer on Buy-Sell Agreements
  - Summary of Connelly v. IRS and its impact on Buy-Sell Agreements
  - Planning and strategies after Connelly
- Question and Answer** **9:35 – 9:45**
- Break** **9:45 – 9:55**
- V. **ROUNDUP OF RECENT TAX DEVELOPMENTS** **William E. Sigler**  
9:55 – 10:35
- New laws, cases and rulings
  - Hot topics and pending legislation
  - Practice pointers
- VI. **THE CTA DEADLINES ARE HERE:  
WHAT ARE YOU WAITING FOR?** **David H. Freedman and Jordan M. Small**  
10:35 – 10:55
- Status of challenges to the CTA and potential outcomes
  - A defunct entity may not have a free pass
  - Tidbits learned along the way

# 33rd Annual Tax Symposium

## FEATURED SPEAKERS AND TOPICS

- VII. HOW TAX, PROBATE AND TRUST ADMINISTRATION OFTEN DON'T MESH** **Steven H. Malach**  
**10:55 – 11:10**
- Probate and trust accountings format and data vs. tax filing format and data
  - Family disputes affecting tax filings
  - Written will vs. trusts vs. no estate plan affect tax considerations and filings
- Question and Answer** **11:10 – 11:20**
- Break** **11:20 – 11:30**
- VIII. APPOINTING THE BENEFICIARY AS TRUSTEE – WAIT, WHAT?!?** **Geoffrey N. Taylor**  
**11:30 – 11:50**
- Are there creditor concerns?
  - Are there tax issues?
  - Isn't this simply allowing the fox to guard the henhouse?
- IX. THEY GAVE THE BUILDING BACK TO THE BANK: A CASE STUDY ON FORGIVENESS OF INDEBTEDNESS** **Gary M. Remer**  
**11:50 – 12:05**
- The tax consequences of recourse vs. nonrecourse debt
  - Issues impacting the disposition of the property
  - Multiparty settlements and negotiations to minimize tax liability
- X. SECURE 2: WHAT'S COMING IN 2025 AND WHAT WAS CLARIFIED IN 2024?** **Charles M. Lax**  
**12:05 – 12:20**
- Required minimum distributions
  - Catch-up limits for 401K Plans
  - Automatic enrollment in 401K Plans
- Question & Answer** **12:20 – 12:30**