34th Annual Tax Symposium

FEATURED SPEAKERS AND TOPICS

I. INTRODUCTION — **Ronald A. Sollish**, **8:30 – 8:40**

II. HELP! MY [CLIENT'S] CHILD IS STARTING COLLEGE — **Robert D. Kaplow**, **8:40 – 9:00**

- Scholarships and Financial Aid
- Tax Credits
- Self-Funding – College Savings Plans, Education Savings Accounts, and more

III. THE WIZARD OF (Q)OZ: RURAL RICHES AND URBAN UPSIDES IN QUALIFIED OPPORTUNITY ZONES (QOZS) — **Jordan B. Segal**, **9:00 – 9:15**

- Permanent program with re-designations starting in 2026
- Enhanced tax benefits, especially for rural zones
- New reporting and compliance requirements that accountants must know

IV. QUALIFIED SMALL BUSINESS STOCK ("QSBS") — **David B. Deutsch and David H. Freedman**, **9:15 – 9:35**

- History and legislative intent
- Requirements for QSBS qualification and tax benefits
- Planning opportunities, practical challenges and pitfalls

Question and Answer — **9:35 – 9:45**

Break — **9:45 – 9:55**

V. ROUNDUP OF RECENT TAX DEVELOPMENTS – INCLUDING OBBBA! — **William E. Sigler**, **9:55 – 10:35**

- New laws, cases and rulings
- Hot topics and pending legislation
- Practice pointers

VI. PLANNING WITH INTENTION: CHARITABLE GIVING & IRAS — **Carly R. Kolo**, **10:35 – 10:55**

- What is a Qualified Charitable Distribution (QCD)?
- Give more, pay less (in taxes)
- Key errors to watch out for

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VII. A FIDUCIARY CLIENT IS DIFFERENT — **Steven H. Malach**, **10:55 – 11:10**

- Representing a POA
- Representing a Guardian/Conservator/Personal Representative
- Representing a Trustee

Question and Answer — **11:10 – 11:20**

Break — **11:20 – 11:30**

VIII. YOU CAN'T TAKE IT WITH YOU, BUT UNCLE SAM CAN TAKE HIS CUT – AN OVERVIEW OF FEDERAL TRANSFER TAXES — **Geoffrey N. Taylor**, **11:30 – 11:50**

- Gift Tax
- Estate Tax
- Generation-Skipping Transfer Tax

IX. TAX PLANNING OPPORTUNITIES WHEN BUYING A FRANCHISE — **Gary M. Remer**, **11:50 – 12:05**

- Rollovers as Business Startups (ROBS) as a method to fund a franchise purchase
- Other alternative source of cash to fund the purchase
- Current beneficial tax provisions for franchisees

X. IT'S TIME TO CATCH UP ON THE 401(K) CATCH-UP CONTRIBUTION RULES — **Charles M. Lax**, **12:05 – 12:20**

- How catch-up contributions actually work
- Super catch-up contributions
- Catch-up contributions for high earners

Question & Answer — **12:20 – 12:30**