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The 84th Annual TAX INSTITUTE

The 84th Annual

TAX INSTITUTE

Free Bonus Webcast for Attendees!

THURSDAY, JANUARY 16, 2025
2:00 – 3:00 p.m.
**How the 2024 Election
Affects the Tax
Outlook and What Tax
Practitioners Can Do
to Prepare for Major
Changes in 2025**
Dustin Stamper & Colin Wilhelm

Top Reasons to Attend In-Person Plus Institute Benefits!

1. A friendly smile and good morning from our helpful staff
2. Delicious coffee brewed fresh and served hot all day
3. Faculty access: meet and ask questions of the experts
4. A refreshing break from your computer and office
5. Opportunities to connect with your friends and colleagues
6. A complete update on all new developments
7. Choose from 9 breakout sessions
8. Specialty credits: mental health/ substance use and elimination of bias
9. "Watch Again" feature
10. Access to all materials electronically
11. Institute reception: food, fun and prizes!

ATTEND IN PERSON
Monday & Tuesday, December 9 & 10, 2024
Minnesota CLE Conference Center, Minneapolis

Can't attend in person?
View the online replay Thursday & Friday, January 9 & 10, 2025

The 2024 Tax Institute features **17 sessions** that will provide yearly updates along with a wide array of essential tax topics. In addition to the annual updates on **Business, Individual and Minnesota Taxes**, the Institute will feature updates on **Criminal and International Tax** this year. Additional sessions will cover:

- Hot Issues in State Income Tax
- Property Tax Appeals Case Update, Trends & Exemptions
- Crypto & Digital Assets
- State Use Tax, Nexus & Marketplace
- IRS Audits
- Employment Tax Issues
- Corporate Transparency Reporting

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PLUS –
Hear from **Chief Judge Jane N. Bowman, Judge Bradford S. Delapena, Judge Wendy S. Tien** and the **Court Administrator Julie V. Harris!**



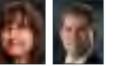
AND –
Commissioner Paul Marquart
from the Minnesota Department of Revenue will be joining us!



2024 TAX INSTITUTE BY THE NUMBERS

84th Year | 17 sessions | 3 Breakout Tracks | 30+ Presenters | 2 Days | 11 Credits | 1 Post-Institute Webcast

DAY 1 – MONDAY, DECEMBER 9

MORNING PLENARY SESSIONS	11:05 a.m. – 12:05 p.m. BREAKOUT SESSION A	1:15 – 2:15 p.m. BREAKOUT SESSION B	2:30 – 3:30 p.m. BREAKOUT SESSION C	AFTERNOON PLENARY SESSION
<p>8:30 – 9:00 a.m. CHECK-IN & CONTINENTAL BREAKFAST</p> <p>9:00 – 9:05 a.m. WELCOME & ANNOUNCEMENTS</p> <p>9:05 – 10:05 a.m. 2023–2024 Supreme Court Tax Related Cases – Key Decisions and Potential Impacts This past year has seen major Supreme Court decisions come down impacting a wide swath of American jurisprudence. Professor Kristin Hickman and experienced tax lawyer Ken Levinson will discuss some of the major tax-related decisions from the previous Supreme Court term and how those cases may impact tax attorneys, interpretation and application of tax statutes and regulations, and possible impacts on clients and tax planning. <i>Professor Kristin E. Hickman Kenneth S. Levinson</i></p>  <p>10:05 – 10:50 a.m. Fireside Chat with the Minnesota Department of Revenue MSBA Tax Section and Institute Chair Emily L. Tracy sits down with leaders from the Minnesota Department of Revenue to discuss current tax issues and trends. The panel will highlight agency insights, trends, and things to follow at the state and federal levels heading into the 2025 legislative session. <i>Commissioner Paul Marquart Assistant Commissioner Sarah C. Bronson Assistant Commissioner Martha Burton Assistant Commissioner Justin T. Nieman Emily L. Tracy (moderator)</i></p>  <p>10:50 – 11:05 a.m. BREAK</p>	<p>101 Hot State Income Tax Issues This session will cover the current hottest issues in state income tax that Minnesota tax practitioners need to know! Topics will include taxation of foreign income, sourcing, alternative apportionment, transfer pricing, pass-through entity taxation, nexus and Public Law 86-272, and more. <i>Miriam A. Sahouani Masha M. Yevzelman</i></p> <p>102 Property Tax Appeals Case Update, Trends and Exemptions This session will discuss the most important decisions on property tax law from the past year. Additionally, hear about current trends and key issues that you need to be aware of when it comes to valuation and exemptions. <i>Lynn S. Linné</i></p> <p>103 The Intersection of Cryptocurrencies and Digital Assets and Tax This session will discuss the tax issues involved around cryptocurrencies and digital assets. Learn how best to advise clients who have such assets and how to avoid major tax hurdles. <i>Andrea B. Mouw Susan H. Stephan Benjamin A. Wagner</i></p> <p>12:05 – 1:15 p.m. LUNCH (provided to attendees)</p> <p>12:20 – 1:05 p.m. SPECIAL LUNCH PRESENTATION Updates from the Minnesota Tax Court <i>Chief Judge Jane N. Bowman Judge Bradford S. Delapena Judge Wendy S. Tien Julie V. Harris</i></p> 	<p>201 The Current State of Multistate Taxation – Sales and Use Tax Nexus and Marketplace Issues This session will provide an overview and update to sales and use tax nexus as well as specifically discuss nexus and other issues that impact marketplace facilitators doing business on a multistate basis. And if you think you're not a marketplace, it may be time to reevaluate that opinion. <i>Kyle M. Brehm Andrew S. Slagle</i></p> <p>202 Surviving An IRS Tax Audit: Avoid The Scars And Resolve Your Case The goal of this session is to discuss essential IRS audit strategies, including how to prepare for an interview or conference, answering unreasonable government requests, the Cohen Rule, and other current developments to help resolve IRS audits efficiently. <i>Benjamin A. Wagner</i></p> <p>203 International Tax and Transfer Pricing Update, and a Look at Pillar 2 This session provides an overview of the latest developments in international taxation and transfer pricing, with a special focus on the status of OECD's Pillar 2 implementation worldwide. Attendees will gain insights into the global minimum tax rules, their implications for multinational enterprises, and the strategies for compliance. The presentation will cover key topics such as the rationale behind Pillar 2, its impact on tax planning, and the challenges and opportunities it presents for businesses operating across borders. <i>Jessica Dahlberg Jacob Koch</i></p> <p>2:15 – 2:30 p.m. BREAK</p>	<p>301 Mobile Workforce: Tax Considerations for Employers and Remote Workers This session will discuss important tax issues and updates relating to mobile workforce, including worker classification, residency, withholding, and more! <i>Kathleen E. (Splet) Plutzenreuter Jennifer R. Pusch</i></p> <p>302 Criminal Tax Update This session will provide a refresher on the federal and state criminal statutes and a look into recent cases and trends. Additionally, hear tips for clients on how to avoid criminal tax charges. <i>Matthew J. Wildes</i></p> <p>303 What Tax Attorneys Need to Know About the Corporate Transparency Act and Beneficial Ownership Requirement This session will discuss the reporting requirements businesses have to comply with under the new CTA and how they might relate to tax practitioners. Learn steps tax attorneys need to take to help their clients remain compliant. <i>Jessica D. Manivasager</i></p> <p>3:30 – 4:00 p.m. ANNUAL INSTITUTE RECEPTION Join your friends and colleagues for tasty refreshments, plus in-person conversation and networking! Plus, Prize Drawings!</p>	<p>4:00 – 5:00 p.m. Mental Health and Substance Use in the Legal Profession and in the Practice of Law <i>1.0 mental health/substance use credit applied for</i> Lawyers are exposed to experiences that can lead to higher stress and greater consequences than those in many other careers. There is a clearly recognized continuum where unresolved chronic stress becomes a predictor for substance use problems and mental illness, particularly depression and anxiety. By understanding this continuum and the facts about addiction and mental illness, lawyers can reduce their risk and, hopefully, get help earlier when there is a mental health, substance use, or related problem. This program will present signs, symptoms, risk factors, and recovery regarding these challenges, as well as well-being tools and Minnesota resources, including Lawyers Concerned for Lawyers. <i>Joan M. Bibelhausen Jon M. Tynjala</i></p> 
	STATE & LOCAL			
	LITIGATION			
	EMERGING TECHNICAL ISSUES			



DAY 2 – TUESDAY, DECEMBER 10

MORNING PLENARY SESSIONS
<p>8:30 – 9:00 a.m. CONTINENTAL BREAKFAST</p> <p>9:00 – 9:05 a.m. WELCOME & ANNOUNCEMENTS</p> <p>9:05 – 10:05 a.m. Individual Taxation Update This session will focus on important developments over the last year in individual taxation, including key legislative changes, cases, rulings and other recent developments of interest to practitioners and taxpayers alike. <i>Thomas H. McCarr</i></p>  <p>10:05 – 10:15 a.m. BREAK</p> <p>10:15 – 11:30 a.m. Federal Business Tax Update This session will provide a summary of the past year's statutory, regulatory, and judicial business tax developments. Hear about major changes and how they can impact your clients. <i>Daniel A. Greenhagen</i></p>  <p>11:30 – 11:40 a.m. BREAK</p> <p>11:40 a.m. – 12:55 p.m. Minnesota Tax Law Update This session will discuss recent Minnesota Supreme Court and Minnesota Tax Court income tax and sales tax decisions (as well as an overview of some important cases that currently are pending in the courts). The presenters will also provide updates on recent legislative and administrative developments, including Minnesota DOR Revenue Notices, 2024 tax law changes, and potential tax law changes that may be considered during the 2025 legislative session. <i>Dale H. Busacker Alexander Korzhen, Christopher P. Martin Christopher A. Stafford</i></p>  <p>12:55 – 1:20 p.m. LUNCH BREAK (provided to attendees)</p> <p>1:20 – 2:20 p.m. The Ethics and Biases of AI and LLMs <i>1.0 ethics credit applied for</i> Learn about the ethical issues involved in working with AI and the inherent biases built into ChatGPT and other Large Language Models. <i>Eric T. Cooperstein Sybil L. Dunlop</i></p> 

GENERAL INFORMATION

LIVE IN PERSON
Monday & Tuesday, December 9 & 10, 2024
Minnesota CLE Conference Center
600 Nicollet Mall, Suite 370
Third Floor City Center, Minneapolis

ONLINE REPLAY
Thursday & Friday, January 9 & 10, 2025
View online at www.minncle.org
The online replay will include all plenary and breakout sessions. A moderator will be available to answer questions by e-mail. You will receive all the in-person content with the convenience and accessibility of participating online. All materials will be provided electronically.

HOW TO REGISTER
Registration must be made online at www.minncle.org. For assistance, contact Minnesota CLE at **800-759-8840** or customerservice@minncle.org.

INSTITUTE MATERIALS
In-person attendees will receive hard copies of any course materials submitted. All attendees will have access to all course materials via their Minnesota CLE online accounts.

CREDITS
Minnesota CLE has applied to the State Board of CLE for **11.0 CLE credits, including 1.0 mental health/substance use credit** for the afternoon plenary on Day 1 and **1.0 ethics credit** for the afternoon plenary session on Day 2. The maximum number of total credits you may report for attending the 2024 Tax Institute is 11.0 credits. Minnesota CLE is an accredited sponsor in Wisconsin and North Dakota.

SCHOLARSHIPS AVAILABLE
Minnesota CLE maintains a scholarship program for those with a financial need. Contact Grant at **651-254-2103** or gdavies@minncle.org for further details or to obtain an application.

CANCELLATION / NO-SHOW POLICY
Paid registrants who cancel before the seminar will receive a refund upon request. Paid registrants who do not cancel and are unable to attend will retain access to the Institute materials and PowerPoint presentations through their Minnesota CLE website account. Passholders may purchase the materials at 50% of the full retail price.

ACCOMMODATION
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The 84th Annual TAX INSTITUTE

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