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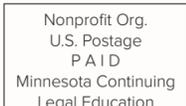
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The 85th Annual

TAX INSTITUTE

ATTEND IN PERSON

Monday & Tuesday, December 8 & 9, 2025
Minnesota CLE Conference Center, Minneapolis

Can't attend in person?

View the online replay Thursday & Friday, January 8 & 9, 2026

The 85th Annual

TAX INSTITUTE

**A Tradition
of
Excellence –
85 Years
and Running!**

- Special Focus on Important **NEW** Federal Tax Legislation from the **One Big Beautiful Bill!**

- Plus Case Law Update, Minnesota Tax Update, and Much More!

- Keynote Speaker **Professor Jason Marisam** will discuss the *Changing Landscape of the Administrative State*.



- And, **Commissioner Paul Marquart** from the Minnesota Department of Revenue will be joining us!



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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 from experienced practitioners
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. "Watch Again" feature
9. Access to all materials electronically
10. Institute reception: food, fun and connections!

2025 TAX INSTITUTE BY THE NUMBERS

85th Year | 16 sessions | 3 Breakout Tracks | 30+ Presenters | 2 Days | 10 Credits

DAY 1 – MONDAY, DECEMBER 8

MORNING PLENARY SESSIONS

8:30 – 9:00 a.m.
CHECK-IN & CONTINENTAL BREAKFAST

9:00 – 9:05 a.m.
WELCOME & ANNOUNCEMENTS

9:05 – 10:05 a.m.
The President, the APA, and the Unitary Executive – Reassessing Presidential Control of the Administrative State in 2025

In today's rapidly shifting policy environment, executive orders increasingly shape tax and fiscal priorities, often testing the limits of administrative authority. This keynote examines how the Administrative Procedure Act (APA) governs executive actions and explores the increasing power of the executive, discussing recent Supreme Court cases on the President's Article II powers. Attendees will gain insight into the legal and practical implications of this evolving dynamic, its impact on policy making, and what it means for practitioners navigating the intersection of law, governance, and administration.

Professor Jason Marisam



10:05 – 10:50 a.m.

Fireside Chat with the Minnesota Department of Revenue

Tax Institute Planner Benjamin A. Wagner 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 2026 legislative session.

Commissioner Paul Marquart

Sarah C. Bronson

Justin T. Nieman

Benjamin A. Wagner (moderator)



10:50 – 11:05 a.m.

BREAK

11:05 a.m. – 12:05 p.m.

BREAKOUT SESSION A

101
New Business Tax Implications of the OBCCA: What You Need to Know

The recently enacted One Big Beautiful Bill Act introduces sweeping changes to the tax landscape for businesses of all sizes. This session will break down the key provisions that directly affect business operations, from entity-level taxation and deductions to credits and compliance requirements. Attendees will gain a clear understanding of the new rules, the planning opportunities they create, and the potential pitfalls to avoid as the OBCCA reshapes the business tax environment.

Andrew G. Seifert



102

A Primer on Business Valuation: What Tax and Business Lawyers Need to Know

Understanding business valuation is essential for effective tax planning, transactional work, and advising clients on complex financial decisions. This session will provide a practical overview of valuation principles and tax theory, including when valuation discounts are appropriate, when valuations are required for tax purposes, and how they intersect with issues like §1202 stock and retirement account conversions. Attendees will learn how to spot valuation issues, recognize potential pitfalls, and approach unique or high-risk valuation scenarios.

Chad Dolly, Vishshrut Garg & Kathleen E. (Splett) Pflutzenreuter



103

ERC Enforcement, Past and Future: Critical Issues Practitioners Need to Know

The Employee Retention Credit has existed for over five years, but the most interesting disputes are just getting underway. This session will separate fact from fiction regarding ERC eligibility, highlight common misconceptions by taxpayers and their advisors, explain tricky assessment-period rules, discuss recent legislation intensifying ERC enforcement, clarify separate roles for the Internal Revenue Service and Department of Justice, explore the first court case challenging the validity of IRS guidance, examine how promoter investigations intersect with taxpayer audits, and more.

Hale E. Sheppard



LUNCH BREAK

12:05 – 1:15 p.m.

MIDDAY RECEPTION FOR ALL ATTENDEES!

Compliments of Minnesota CLE

Join fellow attendees at this complimentary midday social at Fogo de Chão, conveniently located in the same building as the conference center. Enjoy hearty hors d'oeuvres, beverages, and casual conversation with colleagues in a relaxed setting.

AFTERNOON PLENARY SESSION

1:15 – 2:00 p.m.

From Washington to St. Paul: How the Federal Budget Process Shapes State Tax Policy

Federal budgeting decisions made in Washington have far-reaching effects on state tax policy, revenue forecasts, and legislative priorities. This session will break down how the federal budget process influences Minnesota's fiscal landscape from funding allocations and conformity issues to the ripple effects on tax compliance and planning. Attendees will gain a clearer understanding of the connections between federal fiscal policy and state-level tax implications, helping them anticipate and advise clients with greater precision.

Mark Haveman



2:00 – 2:15 p.m.

BREAK

2:15 – 3:15 p.m.

BREAKOUT SESSION B

201

Estate Tax Planning and Controversy Update

A survey of the estate tax planning and estate tax controversy world, including the impact of OBCCA changes, popular planning options, non-tax related risks that must be considered, estate tax controversy update, and dealing with tax authorities.

Kiley E. Petty Henry, Andrew T. Howard & Katina M. Peterson



202

International Tax Update: A Potpourri of Key Developments Including OBCCA

This session will survey the most significant international tax developments from the past year and explore how they may affect your clients here in Minnesota. Topics include key international changes in OBCCA, Permanent Establishment developments, international tax implications of various visas, etc. Attendees will gain practical insights into how global tax reforms are shaping planning, reporting, and risk management strategies at home.

Kenneth S. Levinson



203

IRS Controversies: Navigating Disputes, Enforcement, and Resolution Strategies

From audits and appeals to enforcement actions and litigation, IRS controversies present complex challenges for both taxpayers and their advisors. This session will provide a practical overview of current trends in IRS disputes, highlight common pitfalls, and offer strategies for effectively managing examinations, negotiating with the Service, and resolving cases. Leave with insights into the latest developments and tools to guide clients through every stage of a tax controversy.

Benjamin A. Wagner & Matthew J. Wildes



3:15 – 3:30 p.m.

BREAK

3:30 – 4:30 p.m.

BREAKOUT SESSION C

301

Family Businesses and Succession Planning: Tax Rules and Practical Implications

This session will explore the key legal, tax, family and business issues surrounding closely held business succession, including valuation, transfers, and entity considerations. Attendees will gain practical guidance on how to adapt succession strategies and preserve family business continuity in light of evolving federal and state tax rules, including recent changes under the One Big Beautiful Bill Act.

Thomas L. Bird & Cameron R. Seybolt



302

Hot Topics in State Income Tax

This session will cover the current hottest issues in state income tax that Minnesota tax practitioners need to know! Topics will include combined reporting/the unitary business principle, apportionment (including sourcing and alternative apportionment), conformity, nexus, and more!

Mike O'Brien & Masha M. Yevzelman



303

Modern Law Firm Management: Leveraging Technology, AI, and Automation for a Smarter Practice

Today's law firms face growing pressure to operate more efficiently while maintaining high-quality client service. This session explores how to optimize case management systems, evaluate leading software solutions, and incorporate AI and automation tools to streamline workflows. Learn practical strategies for improving productivity, collaboration, and profitability whether you are modernizing a small practice or enhancing efficiency within a larger firm.

Jess Birken, Leanne Fultz, Matthew E. Ludt & Todd C. Scott



Benjamin A. Wagner (moderator)

DAY 2 – TUESDAY, DECEMBER 9

PLENARY SESSIONS

8:30 – 9:00 a.m. CONTINENTAL BREAKFAST

9:00 – 9:05 a.m. Day 2 ANNOUNCEMENTS

9:05 – 10:05 a.m.

Individual Taxation Update

Stay up to date on the latest in individual taxation. This session will review significant legislative changes, recent cases, IRS rulings, and other important developments from the past year. Gain practical insights into how these updates impact planning strategies and compliance for both practitioners and taxpayers for 2026.

Angela V. Rollins



10:05 – 10:10 a.m. BREAK

10:10 – 11:25 a.m.

Federal Business Tax Update

This session will highlight the most significant business tax changes from the past year, including statutory, regulatory guidance, and judicial developments. We'll examine what these changes mean in practice, from compliance challenges to new planning opportunities, so you can better anticipate the needs of your business clients.

Lisa R. Pugh



11:25 – 11:40 a.m. BREAK

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, 2025 tax law changes, and potential conformity to OBCCA and other tax law changes that may be considered during the 2026 Minnesota legislative session.

Alexander Korzhen, Christopher P. Martin & Masha M. Yevzelman



12:55 – 1:20 p.m. LUNCH BREAK (provided to attendees)

1:20 – 2:20 p.m.

Chronic Stress, Mental Health and Addiction in the Practice of Law

1.0 elimination of bias credit applied for

Chemical and mental health issues impact both the legal profession and the practice of law, often rising to the level of disabilities. This program explores how stigma and bias affect attorneys and clients alike, offering strategies to recognize, reduce, and eliminate discrimination related to mental health and chemical dependency. Gain awareness of how these issues influence professional performance, access to justice, and lawyer discipline. Plus, learn practical steps to foster inclusion, understanding, and support within the legal community.

Jon M. Tynjala



GENERAL INFORMATION

LIVE IN PERSON

Monday & Tuesday, December 8 & 9, 2025
Minnesota CLE Conference Center
600 Nicollet Mall, Suite 370
Third Floor City Center, Minneapolis

ONLINE REPLAY

Thursday & Friday, January 8 & 9, 2026
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.

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Registrtr online at www.minncle.org. Email customerservice@minncle.org or call **800-759-8840** for assistance.

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 **10.0 CLE credits, including 1.0 elimination of bias credit** for the afternoon plenary on Day 2. The maximum number of total credits you may report for attending the 2025 Tax Institute is 10.0 credits. Minnesota CLE is an accredited sponsor in Wisconsin and North Dakota.

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Minnesota CLE maintains a scholarship program for those with a financial need. Contact customerservice@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. Paid registrants who do not cancel and are unable to attend will retain access to all Institute materials through their Minnesota CLE website account.

ACCOMMODATION

If you have a disability and need an accommodation in order to attend this seminar, please contact Minnesota CLE as soon as possible at customerservice@minncle.org or **800-759-8840**.

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\$495 standard rate

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