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- Stay Current with Annual Updates on **Individual**, **Business**, and **Minnesota** Tax.
- Breakout Tracks Focus on **Business**, **Tax Planning**, and **Hot Topic** Issues.
-  Keynote Speaker **Jeff Howison** from the State's Demographic Center will discuss the *Changing Landscape of Minnesota's Demographics*.
-  And, **Commissioner Paul Marquart** from the Minnesota Department of Revenue will be joining us!
-   Plus, Representatives **Esther Agbaje** and **Matt Norris** Join Us for a Fireside Chat to Talk Tax!

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2026 TAX INSTITUTE BY THE NUMBERS

86th Year | 17 sessions | 3 Breakout Tracks | 30+ Presenters | 2 Days | 11 Credits

DAY 1 – MONDAY, DECEMBER 7

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 Changing Face of Minnesota – Demographic Trends on Aging, Migration, Workforce Changes, Population Shifts, and More!

The next few years will bring big changes to the Land of 10,000 Lakes. Jeff Howison, Senior Research Analyst with the Minnesota State Demographic Center, will detail changing demographic patterns in Minnesota and explain how these shifts are likely to play out in the coming years. Dr. Howison will discuss emerging trends in aging, racial and ethnic diversity, migration, poverty/income, and population shifts within the state, and explain how these new demographic realities may impact Minnesota's future workforce, residents, taxes and budgets.

Jeff Howison



10:05 – 10:50 a.m.

Fireside Chat – Reflections with Commissioner Marquart and the Minnesota Department of Revenue

Institute Chair Jennifer Pusch sits down with Commissioner Marquart and leaders from the Minnesota Department of Revenue to discuss the February forecast, learn about the department's work and accomplishments over the past few years, and gain insights into how each leader's career journey informs their current work.

Commissioner Paul Marquart
Sarah C. Bronson
Martha Burton
Justin T. Nieman
Jennifer R. Pusch, moderator



10:50 – 11:05 a.m. BREAK

11:05 a.m. – 12:05 p.m. BREAKOUT SESSION A

BUSINESS TAX

101

What to Know About Opportunity Zones 2.0 and the New Rules Around Qualified Small Business Stock

Significant changes are coming to two important tax incentive regimes. This session will examine Opportunity Zones 2.0, including the new permanent framework and key changes affecting investors and qualified opportunity funds, along with the latest rules governing Qualified Small Business Stock under Section 1202. Learn what has changed, who may benefit, and the key planning considerations tax practitioners should have on their radar.

Dannielle Lewis & Andrew G. Seifert



TAX PLANNING

102

Tax Planning Across the Life Cycle for High-Net-Worth Families

High-net-worth families require coordinated planning across income, trust, estate, gift, and business tax regimes to preserve and transfer wealth efficiently. This session provides a practical overview of the tax issues that arise throughout the wealth lifecycle, highlights common planning opportunities and pitfalls, and explores strategies for integrating income and estate tax planning. Attendees will gain actionable insights into transaction structuring, tax-efficient wealth transfer, charitable planning, and risk mitigation techniques designed to help families achieve their long-term financial objectives.

Lauren G. Barron & Angie Veldhuizen Rollins



HOT TOPICS

103

Sin Taxes and Risky Business – Tax Issues in Gambling, Cannabis, THC, Tobacco and Alcohol

This presentation explores key federal and Minnesota tax issues affecting gambling, cannabis, THC, tobacco, nicotine, and alcohol. Topics include gambling-loss limitations, phantom income, § 280E, cannabis and hemp taxes, PACT Act compliance, and alcohol and tobacco tax rules. The session will highlight practical compliance, audit, and liability issues facing taxpayers and businesses in these heavily taxed industries.

Benjamin A. Wagner & Matthew J. Wildes



12:05 – 1:15 p.m. LUNCH BREAK

FUN, FOOD & FOGO!

LUNCH SOCIAL FOR ALL ATTENDEES!

Compliments of Minnesota CLE

Join fellow attendees for a complimentary lunch at Fogo de Chão, conveniently located in the same building as the Conference Center. Enjoy Fogo's Market Table which has over 40 different options, refreshing beverages, and casual conversation with colleagues in a relaxed setting.

FOGO DE CHÃO BRAZILIAN STEAKHOUSE

1:15 – 2:15 p.m. BREAKOUT SESSION B

201

Beyond the Tax-Exempt Status – 10 Hot Topics and Updates Facing Exempt Organizations

Exempt organizations continue to face evolving tax rules, compliance obligations, and enforcement priorities. This session will examine recent developments and emerging issues affecting tax-exempt organizations, including key federal tax updates, reporting and compliance considerations, and other hot topics exempt organizations and their advisors should have on their radar.

Jessica D. Manivasager & Mackenzie P. McNaughton



202

Working Across Borders – SALT and International Tax Exposure for Businesses and Individuals

When individuals live in one jurisdiction and work in another, both the business and the individual face filing, withholding, and reporting obligations that are easy to miss or confusing. This session covers the state and local tax issues raised by multistate work, including residency, income sourcing, employer withholding, the allocation of deferred compensation and stock option income, and audit exposure. The panel will then address international issues affecting Minnesota residents working abroad and foreign nationals working in Minnesota, including sourcing of compensation, nexus and permanent establishment, residency and filing requirements, and common areas of risk and confusion.

Kenneth S. Levinson, Katina M. Peterson & Katrina R. Wessbecker



203

Beyond the Hype – 10 Practice Uses of AI in Your Tax or CPA Practice

AI tools are rapidly becoming part of everyday tax and accounting practice but where can they actually add value? This session will walk through 10 practical ways tax lawyers and CPAs can use AI to improve research, drafting, analysis, client communications, document review, and other common tasks, while also addressing important considerations involving accuracy, confidentiality, and professional responsibility.

Michael J. Mondelli & Vanessa D. Runtsch



2:15 – 2:30 p.m. BREAK

2:30 – 3:30 p.m. BREAKOUT SESSION C

301

From Fund to Deal – Tax Considerations for Private Equity Transactions

Private equity transactions involve a complex mix of fund structures, investment vehicles, and tax considerations. This session will cover the basics of the structure of private equity funds, in particular how that relates to M&A transactions executed by private equity funds, and then delve into the specific tax planning, structuring, and negotiation points for private equity fund M&A transactions.

Rafi W. Mattahedeh & Allison O. Woodbury



302

Beyond the Courtesy Disconnect – Negotiating Resolutions with Today's IRS

This session offers practical strategies for navigating today's IRS and moving difficult tax matters toward resolution. Learn how to communicate effectively with IRS personnel, navigate Appeals, pursue collection and settlement alternatives, seek penalty relief, and know when to escalate matters through the IRS bureaucracy. Through real-world examples and practical guidance, this session will help practitioners cut through procedural roadblocks, avoid common pitfalls, and negotiate better resolutions for their clients.

Teri L. Jackson & Benjamin A. Wagner



303

Top Tips and Traps for Minnesota Income Tax Practitioners

Federal and Minnesota income tax laws often overlap but important differences can create unexpected consequences – and benefits – for taxpayers and their advisors. This session will highlight some of the most-often-missed issues when it comes to Minnesota corporate, pass-through, and personal income tax, including issues involving audits and appeals, economic nexus, bonus depreciation, installment sales, apportionment, statutes of limitations, personal income tax residency, and other common planning and compliance traps. Learn where federal assumptions can lead you astray and what Minnesota tax practitioners need to watch for when advising individuals and businesses.

Dan Kidney & Miriam A. Sahouani



3:30 – 3:45 p.m. BREAK

AFTERNOON PLENARY SESSION

3:45 – 4:30 p.m.

Fireside Chat with Minnesota Legislators to Talk Tax

Representatives Esther Agbaje and Matt Norris and Commissioner Paul Marquart sit down with Bryan Lake to discuss tax legislation and policy. Hear their unique perspectives regarding how tax legislation is proposed and negotiated along with what the major tax priorities and issues will be for 2027 and beyond.

Representative Esther Agbaje
Representative Matt Norris
Commissioner Paul Marquart
Bryan T. Lake, moderator



4:30 – 5:00 p.m.

Institute Reception

Join your friends and colleagues for tasty refreshments, plus in-person conversation and connections!

DAY 2 – TUESDAY, DECEMBER 8

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 2027.

Angie Veldhuizen 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 – 11:30 a.m. BREAK

11:30 a.m. – 12:45 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, 2026 tax law changes, and potential conformity to OBBBA and other tax law changes that may be considered during the 2027 Minnesota legislative session.

Alexander Korzhen
Christopher P. Martin
Masha M. Yevzelman



12:45 – 1:00 p.m.
LUNCH BREAK
(provided to attendees)

1:00 – 2:00 p.m.

Minnesota's Great Outdoors – A Prescription for Improving Mental Health, Reducing Stress and Preventing Burnout

1.0 mental health/substance use credit applied for

This session flips the script on traditional mental health presentations by focusing on the biological benefits of nature-based recreation. We will identify the stressors lawyers face, discuss research on how outdoor immersion lowers cortisol levels and improves cognitive function, and explore how Minnesota's unique geography – from the Boundary Waters to the Chain of Lakes – can complement other resources in preventing lawyer burnout and substance misuse and be the key to your well-being. Plus, hear from fellow tax practitioners on how they interact with the outdoors and how they put this prescription into practice in their lives.

Lynn S. Linné
Matthew Morris
Kathleen E. (Splett) Pfutzenreuter
Jon M. Tynjala



2:05 – 2:10 p.m. BREAK

2:05 – 3:05 p.m.

High Stakes – Gambling, Ethics, and Attorney Well-Being

1.0 ethics credit applied for

As gambling becomes more accessible, understanding its potential risks and consequences is increasingly important. For attorneys, these risks can adversely impact well-being, financial stability, and professional responsibilities. Online gambling, sports betting, and prediction markets have expanded opportunities to wager money, while underlying mental health concerns, chronic stress, and substance use disorders can increase vulnerability. This program examines how gambling can become problematic, the warning signs of gambling addiction, and the potential ethical consequences for legal professionals. Participants will learn to recognize concerning behaviors and explore available resources for prevention, assistance, and recovery.

Chase L. Anderson



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