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31st Annual
International Tax
CONFERENCE



Jan. 10-11, 2013 | Miami



Florida Institute of Certified Public Accountants



THE FLORIDA BAR

The global economy is changing fast. Will you keep up?

* Transition is the new theme for the global economy as the BRIC countries rise in financial power and the United States manages its debt. Innovative thinkers will take advantage of today's best communications to collaborate and gain high ground. Will you benefit from the coming changes?

Perfect your skill for international taxation at the 31st Annual International Tax Conference! You'll get expert knowledge on current tax developments and how they affect your clients, plus a global forecast for the coming year.

The FICPA and The Florida Bar welcome CPAs, attorneys and businesses – learn and discuss international tax issues to get the CPE/CLE credit you need!

CPE/CLE Credit

This conference will qualify for 16 Technical Business (TB) hours, subject to approval by the Florida Department of Business & Professional Regulation. CLE credit has been awarded by The Florida Bar. The number of credit hours are 17, including 3 ethics and 17 international law and 13 tax.



Follow the FICPA on Twitter @ficpa and use #ITC13 to tweet about this conference.



Conference at-a-glance

Thursday

8:00-8:45 a.m.	Registration and Continental Breakfast
8:45-9:00 a.m.	Introduction and Opening Remarks
9:00-9:50 a.m.	Current Developments in International Taxation - Outbound Update
9:50-10:40 a.m.	Tax Treaties in Operation: New Directions in Intergovernmental Cooperation
11:00-11:50 a.m.	An Overview of the Various Pitfalls of Trusts and "Domestic" LLCs in International Tax Planning
11:50 a.m.-1:20 p.m.	Lunch - Current Developments and Trends in International Taxation
1:20-2:10 p.m.	FATCA - A Small Step for the United States, a Giant Leap (Forward?) for Mankind
2:10-3:00 p.m.	The Nuts and Bolts of Complying with and Implementing FATCA
3:20-4:10 p.m.	China: Challenges and Opportunities for U.S. Tax Professionals
4:10-5:00 p.m.	An Overview of Mayo and Home Concrete, and a Practical Discussion of How These Cases May Impact International Tax Planning
5:00-6:30 p.m.	Cocktail Reception - Sponsored by Trident Trust

Jan. 10, 2013

Friday

8:00-8:30 a.m.	Continental Breakfast
8:30-9:20 a.m.	Current Developments in International Taxation - Inbound Update
9:20-10:00 a.m.	Application of the Economic Substance Doctrines - Are We Free to Structure Businesses and Investments in a Manner Most Advantageous to Our Clients?
10:25-11:15 a.m.	Selling from Abroad into the United States: Challenges and Opportunities
11:15 a.m.-12:55 p.m.	Panel on Miscellaneous Civil and Criminal Procedural Issues
12:55-1:30 p.m.	Lunch
1:30-2:20 p.m.	Ethical Issues Confronting Practitioners When Dealing with Clients from Countries in Turmoil
2:40-3:30 p.m.	Tax-Efficient Repatriation of Profits to and from the United States
3:30-4:20 p.m.	A Practical Approach to Navigating Through International Disclosures

Jan. 11, 2013

Thursday Jan. 10

8:00-8:45 a.m.

Registration and Continental Breakfast

8:45-9:00 a.m.

Introduction and Opening Remarks

Lawrence J. Chastang, CPA

FICPA International Tax Conference Co-Chair
and

Shawn Wolf, Esq.

Florida Bar Tax Section International Tax Conference Co-Chair

9:00-9:50 a.m.

Current Developments in International Taxation – Outbound Update

Larry Kemm, Esq.

Sharp Kemm P.A. / Tampa, San Francisco and Zurich, Switzerland

This session will provide a comprehensive overview of all key statutory, regulatory, administrative, judicial and related authorities' changes that have occurred during the past 12 months, as well as a segment dealing with relevant foreign law developments.

9:50-10:40 a.m.

Tax Treaties in Operation: New Directions in Intergovernmental Cooperation

Mary C. Bennett, Esq.

Partner / Baker & McKenzie LLP / Washington, D.C.

and

Patricia A. Brown

Director, Graduate Program in Taxation

University of Miami School of Law / Miami

The realization of treaty benefits is increasingly dependent on coordination between governments to agree upon and implement effective relief procedures. At the same time, FATCA and other developments have focused governments on how treaties can be used to combat tax avoidance. Banks and other financial institutions had only begun to grapple with the new "age of transparency" with respect to tax compliance when they discovered that the world is moving on to automatic reporting and exchange of information. This panel will discuss the most recent developments in this fast-moving area, the factors that led to the current situation and what the future is likely to hold.

11:00-11:50 a.m.

An Overview of the Various Pitfalls of Trusts and “Domestic” LLCs in International Tax Planning

Steven L. Cantor, Esq.

Partner / Cantor & Webb P.A. / Miami
and

Hal J. Webb, Esq.

Partner / Cantor & Webb P.A. / Miami

This presentation will discuss various issues relating to trusts, foundations, “domestic” LLCs and similar entities used in international tax and estate planning structures, including: (1) entity classification issues for trusts, foundations and similar entities (e.g., ordinary trusts, business trusts, investment trusts); (2) when a trust can be classified as a business association (including issues relating to a trust owning a single member LLC); and (3) “domestic” LLC classification problems and planning considerations in other jurisdictions, such as Canada and various jurisdictions in Europe and Latin America.

11:50 a.m.-1:20 p.m.

Lunch – Current Developments and Trends in International Taxation

Lee Sheppard

Contributing Editor / Tax Notes / Washington D.C.

1:20-2:10 p.m.

FATCA – A Small Step for the United States, a Giant Leap (Forward?) for Mankind

Ozzie A. Schindler, Esq.

Shareholder / Greenberg Traurig, P.A. / Miami
and

Carl A. Fornaris, Esq.

Shareholder / Greenberg Traurig, P.A. / Miami

While the impact of FATCA on the United States financial industry and taxpayers has been minimal, the non-U.S. financial industry has been scrambling to understand and implement FATCA. FATCA is now evolving in the direction of an intergovernmental approach in an effort to bring other countries onboard to facilitate international tax compliance. This presentation will cover the evolution of FATCA and other withholding and reporting developments, and their impact not only on non-U.S. persons, but more importantly, on the U.S. financial industry and markets.

2:10-3:00 p.m.

The Nuts and Bolts of Complying with and Implementing FATCA

Alfredo Tamayo, Esq.

Associate / Packman, Neuwahl & Rosenberg / Coral Gables and

Toby Lawrence, CPA

Partner - Financial Institutions Consulting Services

CliftonLarsonAllen LLP / Cedar Rapids, IA

In this presentation, we will provide the participants with information on the highlights of the legislation, including a list of the specific information that needs to be reported to the Internal Revenue Service. We also will provide insight into how foreign financial institutions can obtain this information from their customers, while discussing where the law applies and the ramifications for a non-complying institution. You will be provided with best practices and implementation tricks learned from institutions that have elected to adopt early and/or take the steps to be compliant, providing insight into the pitfalls for institutions looking to comply with FACTA.

3:20-4:10 p.m.

China: Challenges and Opportunities for U.S. Tax Professionals

George Qin, CPA

Partner / MaloneBailey, LLP / Houston, TX

As China becomes the number two economic power of the world, we also notice the presence of Chinese business people and Chinese companies in the U.S. As they open U.S. subsidiaries, purchase U.S. companies, set up manufacturing facilities and immigrate to the U.S., many opportunities open up for U.S. tax professionals. In the meantime, more and more mid-size and small U.S. companies are starting to do business in China, setting up wholly owned subsidiaries, representative offices and selling products and services.

This presentation focuses on the legal, tax and culture differences between China and the U.S., and exploits the opportunities for American tax professionals to help Chinese companies doing business in the U.S. and vice versa.

4:10-5:00 p.m.

An Overview of Mayo and Home Concrete, and a Practical Discussion of How These Cases May Impact International Tax Planning

Samuel C. Ullman, Esq.

Partner / Bilzin Sumberg Baena Price & Axelrod LLP / Miami and

Robert Chaves, Esq.

Shareholder / Gutter Chaves Josepher Rubin Forman Fleisher, P.A. Boca Raton

This presentation will consider the Mayo and Home Concrete cases, and how the decisions therein may impact the practitioner when considering the IRS' regulation and sub-regulation administrative authorities.

5:00-6:30 p.m.

Cocktail Reception

Hosted by Trident Trust

Leading Provider of Corporate, Trust and Fund Services to Lawyers and Accountants Worldwide

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Friday Jan. 11

8:00-8:30 a.m.

Continental Breakfast

8:30-9:20 a.m.

Current Developments in International Taxation – Inbound Update

William M. Sharp, Esq.

Sharp Kemm P.A. / Tampa, San Francisco and Zurich, Switzerland

This session will provide a comprehensive overview of all key statutory, regulatory, administrative, judicial and related authorities' changes that have occurred during the past 12 months, as well as a segment dealing with relevant portions of foreign law developments and an update of the ongoing IRS/DOJ's efforts in combating global tax noncompliance and bank secrecy.

9:20-10:10 a.m.

Application of the Economic Substance Doctrines – Are We Free to Structure Businesses and Investments in a Manner Most Advantageous to Our Clients?

Robert F. Hudson, Jr. Esq.

Partner / Baker & McKenzie LLP / Miami

We will hold a practical discussion of applying the Economic Substance Doctrines, and how these rules impact structuring businesses and investments in the international context.

10:25-11:15 a.m.

Selling From Abroad Into the United States: Challenges and Opportunities

Seth J. Entin, Esq.

Shareholder / Greenberg Traurig, P.A. / Miami

In the case of a foreign "brick and mortar" or e-commerce sales operation, difficult U.S. federal income tax issues arise where sales are made to U.S. customers or through sales activities in the United States. This presentation will navigate the relevant rules and provide guidance for avoiding pitfalls and achieving tax-efficient results.

11:15 a.m.-12:55 p.m.

Panel on Miscellaneous Civil and Criminal Procedural Issues

Robert E. Panoff, Esq. – Panel Moderator

Tax Litigator / Miami

and

Select IRS and law enforcement speakers

This panel continues its tradition of providing up-to-the-minute information regarding civil and criminal international tax procedural issues affecting everyday tax practitioners and their clients. Greater emphasis will be on taxpayers within the jurisdiction of the Small Business Self Employed operating division, but the panel also will discuss issues affecting taxpayers within the (newly renamed) Large Business and International Operating division of the IRS.

12:55-1:30 p.m.

Lunch

1:30-2:20 p.m.

Ethical Issues Confronting Practitioners When Dealing With Clients From Countries in Turmoil

Lawrence J. Chastang, CPA

Managing Partner of International Services
CliftonLarsonAllen LLP / Orlando
and

Leslie Share, Esq.

Shareholder / Packman, Neuwahl & Rosenberg P.A. / Coral Gables

International tax practitioners commonly deal with actual and potential U.S. tax and compliance issues for current and prospective clients from countries with political and social unrest. Many U.S. and foreign individuals and entities maintain financial and business connections to those jurisdictions. This presentation will review and consider the ethical dilemmas commonly raised in these types of situations from both the attorney's and accountant's perspectives and will provide practical suggestions on how to handle them.

2:40-3:30 p.m.

Tax Efficient Repatriation of Profits to and from the United States

Jeffrey L. Rubinger, Esq. / Partner / Bilzin Sumberg / Miami

The presentation will focus on tax-efficient repatriation strategies from both an inbound and outbound U.S. federal income tax perspective. In particular, the presentation will discuss opportunities to repatriate cash to the United States from offshore jurisdictions at a minimal U.S. (and foreign) tax cost, as well as opportunities to repatriate cash out of the United States without triggering U.S. withholding tax. The presentation will also cover IRS initiatives designed to prevent the use of certain cross-border repatriation strategies perceived to be abusive.

3:30-4:20 p.m.

A Practical Approach to Navigating Through International Disclosures

Renea M. Glendinning, CPA

Shareholder / Kerkerling, Barberio & Co. / Sarasota
and

Arthur J. Dichter, Esq.

Partner / Cantor & Webb P.A. / Miami

This presentation will include practical tips for wading through the myriad of disclosures required for the international client, including Forms 8938, 5471, 8621, 8891 and TD F 90-22.1.

Thursday Night's
Welcome Reception
hosted by



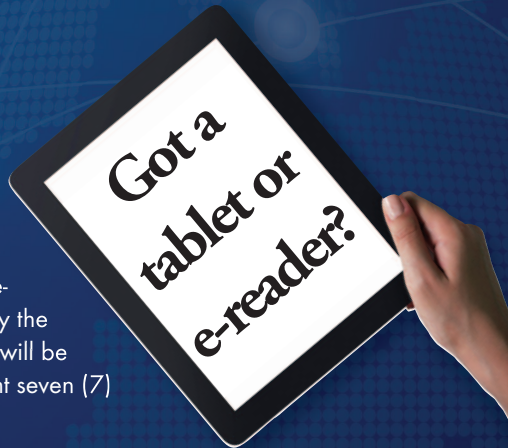
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Conference Materials

We are going green, so there will not be printed materials available onsite. Conference materials are available electronically as PDFs, making them easily available to view on your personal tablet, laptop or e-reader. Download the materials in advance and enjoy the convenience of going paperless. Electronic materials will be available through your online FICPA personal account seven (7) days before the conference.

Coursebook is also available for purchase. Cost: \$60 plus tax. To purchase the hardcopy coursebook, contact The Florida Bar Order Entry Department at (800) 342-8060, Ext. 5831.



Can't Attend in Person?

If you can't make it to the 31st Annual International Tax Conference, we'll have the full conference available through live webcast! To register for the webcast and more information, call **The Florida Bar Order Entry Department at (800) 342-8060, Ext 5831.**

 **FICPA WEBCAST**

Conference info

2011-2012 International Tax Conference Planning Committee

Lawrence Chastang, Co-Chair

James Attkisson

John Brantley

Arthur Dichter

Manuel Ferro, Jr.

Renea Glendinning

Richard Jacobson

Antonio Jacomino

Lewis Kevelson

Shawn Wolf, Co-Chair

Vicki Meyer

Clarece Nash

Sebastian Nye-Schmitz

Laura Olivieri

Michael Rosenberg

James Spencer

Renu Vardhan

Conference Site and Accommodations

JW Marriott Miami

1109 Brickell Avenue
Miami, Florida 33131
(305) 374-1224

FICPA Room Rate: \$279 single/double

Hotel Cutoff Deadline: Thursday, Dec. 20, 2012

(Reservations made after the cutoff date will be subject to availability and current room rate.)

Please call the JW Marriott Miami at (800) 228-9290 or (800) 503-0598 to reserve your room. Be sure to mention the FICPA/Florida Bar International Tax Conference to receive the special group rate.

CPE Policies You May Need to Know

CPE policies may be found on our Web site at www.ficpa.org/policies, or on the registration confirmation sent upon completion of registration.

Group Discounts Available

Register five (5) or more people from the same organization, and receive special group discounts! Restrictions may apply. For more information, visit www.ficpa.org/policies.

Resort Fees

There may be a fee for some guest services.

Not all features and services are available in all rooms. Contact hotel for details.

Save Money

Take advantage of the Early Bird Price by registering more than 10 days before the course date, and you'll receive \$55 off the Regular Price registration fee.

Registration

ITC

Four ways to register for FICPA CPE Programs

Internet registration can be placed at www.ficpa.org/cpe.

Fax a completed registration form with credit card information to the FICPA at (850) 681-2433.

Call the FICPA Member Service Center at (800) 342-3197 (in Florida), or (850) 224-2727 to place a credit card order.

Mail a completed registration form to: Continuing Professional Education, FICPA, P.O. Box 5437, Tallahassee, FL 32314-5437.

Contact Information

Name _____ FICPA Member No. _____

Firm _____

Address _____ City/State/ZIP _____

Telephone (_____) _____ E-Mail _____

- Check here if registration reflects an address change.
- Check here for more information on joining a Section.
Someone from our office will contact you.

- In accordance with ADA requirements, if you are disabled and require special services, please check here. Someone from our office will contact you.

Pricing

ITC Conference (ITC)	Price
Early Bird Price*	\$510
Regular Price (as of 01/01/2013)	\$565



FICPA WEBCAST	Price
Early Bird Price - Both Days	\$610
Regular Price - Both Days (as of 01/01/2013)	\$665

To attend the conference via webinar, please contact the Florida Bar Order Entry Department at (800) 342-8060, Ext 5831 to register.

**Save Money! Take advantage of the Early Bird Price if you register more than 10 days in advance and save \$55 off the regular price.*

Subtotal \$ _____

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The FICPA is not responsible for checks or registrations delayed or lost in the mail.



www.ficpa.org/cpe

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