36TH ANNUAL

INTERNATIONAL TAX CONFERENCE

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January 11 & 12, 2018

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With changes and developments happening in international finance every day, there's only one conference in Florida that you can trust to provide the knowledge needed for your multinational organization or clients.

At the FICPA's International Tax Conference in Miami from January 11-12, 2018, you will learn about everything that's new and coming soon while earning up to 16 hours of CPE. Join us and our handpicked instructors at the five-star JW Marriott Miami — or attend online with the Simulcast.

ITC Boot Camp (ITCBC)

New to the field of international taxation? Join us for the International Tax Boot Camp on January 10, 2018. At the same location as ITC, this introductory program covers the basics of international inbound and outbound taxation and prepares you for the topics to follow in our full conference. (6TB) (Separate Registration Fee)

CPE/CLE Credit

This conference qualifies for 16 Technical Business (TB) hours of CPE credit and is subject to change. CPE credit is subject to approval by the Florida Department of Business and Professional Regulation. Type of credit is dependent upon breakout selection.

To receive CPE or CLE credit, each person attending the simulcast must be registered individually.

Nonmember fee is waived for the 2018 International Tax Conference!

Can't attend in person?

If you can't make it to the 36th Annual International Tax Conference, we'll have the full conference available through live simulcast!
To register for the simulcast, go to: tinyurl.com/floridabarcle2587R

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

CONFERENCE AT A GLANCE

Wednesday — January 10

International Tax Boot Camp
Separate registration and fee required.
See page 4 for more details.

Thursday — January 11

9:00am-9:50am	Current Developments in International Taxation — Outbound Update
9:50am-10:40am	Timing of Income: Key Issues for the International Tax Practice
11:00am-11:50am	Taxation of Cross-border Transactions Involving Digital Goods and Services: Primer and Selected Issues
11:50am-1:20pm	Lunch Presentation: Practical Cybersecurity Tips for CPA and Law Firms
1:20pm-2:10pm	Mitigating Life's Two Certainties — U.S. Estate Tax and Treaty Planning for Nonresident Alien Decedents
2:10pm-3:00pm	Domestication of Foreign Trusts — Dos and Don'ts and the Ethical Considerations
3:20pm-4:10pm	Selling into the US Market in a Digital World: The Interaction of Tax & Customs Law
4:10pm-5:00pm	Community Property: What's Mine is Yours and What's Yours is Mine, Right?

Friday — January 12

8:30am-9:20am	Current Developments in International Taxation: "Inbound" Update Including Global Compliance and Controversy Developments
9:20am-10:10am	Grecian Magnesite
10:30am-11:20am	"Hi, I just moved to the US, can you help me with my US tax planning?"
11:20am-12:10pm	Panel on Miscellaneous Civil and Criminal Procedural Issues
12:10pm-1:30pm	Lunch Presentation — International Tax in Transition
1:30pm-2:20pm	FIRPTA and Non-Recognition Transactions: Planning Opportunities and Pitfalls
2:35pm-3:25pm	Foreign Pensions and Retirement Plans: What Every US Tax Professional Must Know!!
3:25pm-4:15pm	Tips to Take Home: What's New with International Tax Forms

WEDNESDAY, JANUARY 10

ITC BOOT CAMP (ITCBC)

9:05am–12:25pm **International Inbound Taxation (Credits: 3.0 TB)**

Amy Fondo, Principal
CliftonLarsonAllen, LLP | Orlando, FL
and ***David A. Cumberland, CPA, CGMA, Tax Manager***
Kerkering, Barberio & Company | Sarasota, FL

This presentation will provide practical tips for the international tax practitioner regarding various inbound disclosure forms, including ways to avoid common errors in their completion.

12:25–1:35pm **Lunch**

1:40pm–3:50pm **International Outbound Taxation (Credits: 3.0 TB)**

Amy Fondo, Principal
CliftonLarsonAllen, LLP | Orlando, FL
and ***David A. Cumberland, CPA, CGMA, Tax Manager***
Kerkering, Barberio & Company | Sarasota, FL

This presentation will provide practical tips for the international tax practitioner regarding various outbound disclosure forms, including ways to avoid common errors in their completion.

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Thursday Night's Welcome Reception hosted by

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THURSDAY, JANUARY 11

7:30am–8:45am **Registration & Continental Breakfast**

8:45am–9:00am **Introduction & Opening Remarks**

Lawrence J. Chastang, CPA, TEP, Chairman-Global Advisory Services
CliftonLarsonAllen | Orlando, FL
and ***Steven Hadjilogiou, Partner***
Baker & McKenzie, LLP Mellon Financial Center | Miami, FL

9:00am–9:50am **Current Developments in International Taxation – Outbound Update (1 TB)**

Larry R. Kemm, Esq., Of Counsel
Carlton Fields Jorden Burt, P.A. | Tampa, FL

This session will review significant statutory, regulatory, administrative, and judicial developments in U.S. outbound international taxation that occurred during 2017.

9:50am–10:40am **Timing of Income: Key Issues for the International Tax Practitioner (1 TB)**

Seth J. Entin, Esq., Shareholder
Greenberg Traurig, PA | Miami, FL

It is very dangerous for an international tax practitioner to operate in a vacuum and lose sight of the "general principles" of U.S. federal income taxation. A case in point is the timing of income. This presentation will highlight key timing of income issues and show how many important consequences in both the inbound and outbound contexts turn on the timing of income.

11:00am–11:50am **Taxation of Cross-border Transactions Involving Digital Goods and Services: Primer and Selected Issues (1 TB)**

Michael J. Bruno, Associate
Baker McKenzie, LLP | Miami, FL
and ***Erik J. Christenson, Partner***
Baker McKenzie, LLP | San Francisco, CA

This panel will begin with a high level overview of generally applicable rules governing the international taxation of transactions involving digital goods and services. In recent years, many of those rules have been re-written to target certain structures or commercial flows and as a result many US companies are facing unprecedented exposures and risks related to tax. We will provide examples to illustrate the application of these rules, and to offer some ideas for mitigating tax risks.

11:50am–1:20pm **Lunch Presentation: Practical Cybersecurity Tips for CPA and Law Firms (1 TB)**

Ken Stasiak, CEO
SecureState | Bedford Heights, OH

Every day the headlines cover a new cyber threat, from the latest malware to companies that have been hacked. How do you stay out of the headlines? Join me as we discuss practical ways to implement a cybersecurity program, industry trends, and how to address the latest cybersecurity threats.

THURSDAY, JANUARY 11

1:20pm–2:10pm

Mitigating Life's Two Certainties — U.S. Estate Tax and Treaty Planning for Nonresident Alien Decedents (1 TB)

Renea M. Glendinning, CLU, CPA, Shareholder
Kerkering, Barberio & Company | Sarasota, FL
and ***Leslie A. Share, Esq., Shareholder***
Packman, Neuwahl & Rosenberg, PA | Miami, FL

This presentation discusses the U.S. estate tax ramifications of nonresident alien decedents owning U.S. situs property at time of death. It will cover the various U.S. estate tax treaties and the potential benefits available under those treaties along with certain associated planning pitfalls and opportunities. It will also provide a comparison of the estate tax results of selected treaties.

2:10pm–3:00pm

Domestication of Foreign Trusts — Dos and Don'ts and the Ethical Considerations (1 TB)

Hal J. Webb, Esq., Partner
Bilzin Sumberg Baena Price & Axelrod LLP | Miami, FL
and ***Jennifer J. Wioncek, Esq., LL.M., Partner***
Bilzin Sumberg Baena Price & Axelrod, LLP | Miami, FL

Tax and non-tax issues in connection with causing a foreign trust to become a domestic trust , including a discussion of foreign private foundations, comparison of Florida trust law to other popular states for situs of the domesticated trust, and ethical considerations to domesticating trusts to avoid global disclosure requirements.

3:20pm–4:10pm

Selling into the US Market in a Digital World: The Interaction of Tax & Customs Law (1 TB)

Mindy Hertzfeld, LL.M., Professor & Director
University of Florida | Gainesville, FL
and ***Thomas G. Travis, Managing Partner, Chairman & CEO***
Sandler, Travis & Rosenberg PA | Miami, FL
and ***Debora D. Correa Talutto, Group Transfer Pricing Manager***
Temenos Banking Software Co. | Lake Mary, FL

The panel will review the interaction of tax and customs rules in non-residents' sales of goods into the US, including implications under new business models such as online platforms, and application of the first sale rule. It will also consider how trends including online sales, trade policy, and potential tax law changes may impact current structures.

4:10pm–5:00pm

Community Property: What's Mine is Yours and What's Yours is Mine, Right? (1 TB)

Shawn P. Wolf, Esq., Attorney/Shareholder,
Packman, Neuwahl & Rosenberg, PA | Miami, FL
and ***Alfredo R. Tomayo, Shareholder***
Packman, Neuwahl & Rosenberg, PA | Miami, FL

This presentation will discuss various issues that arise in international tax planning and compliance where the taxpayer is from a community property jurisdiction. These issues include, but may not be limited to, how community property impacts: income and estate tax issues, pre-immigration planning, trust drafting and the related tax issues, divorce, compliance and other areas of interest.

FRIDAY, JANUARY 12

8:00am–8:30am **Continental Breakfast**

8:30am–9:20am **Current Developments in International Taxation: "Inbound" Update Including Global Compliance and Controversy Developments (1 TB)**

William M. Sharp Sr., Esq., Shareholder
Sharp Partners, PA | Tampa, FL

The presentation will highlight and provide practitioner comments related to two general areas: first, "inbound" U.S. statutory, regulatory, administrative and judicial developments, including selected foreign law developments; and second, U.S. and global tax compliance developments, encompassing a review of IRS/DOJ initiatives and selected foreign country voluntary disclosure programs.

9:20am–10:10am **Grecian Magnesite (1 TB)**

Robert H. Moore, Partner
Baker & McKenzie LLP | Miami, FL

This session will examine the implications of the Tax Court case on common partnership structures for non-US investors and other planning opportunities.

10:30am–11:20am **"Hi, I just moved to the US, can you help me with my US tax planning?" (1 TB)**

Stewart L. Kasner, Esq. Partner
Holland & Knight, LLP | Miami, FL
and ***Sean J. Tevel, Associate***
Holland & Knight, LLP | Miami, FL

This presentation will explore the options available to non-US persons who have recently moved themselves and/or their families to the US without seeking any advance US tax planning advice. US federal income, gift and estate tax issues and considerations will be discussed, as well as the impact of holding various US immigrant and non-immigrant visas.

11:20am–12:10pm **Panel on Miscellaneous Civil and Criminal Procedural Issues (1 TB)**

Robert E. Panoff, Esq., Tax Litigator
Robert E. Panoff, PA | Miami, FL
and ***Select IRS and Law Enforcement Experts***

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 placed on taxpayers within the jurisdiction of the Small Business/Self Employed Division of the IRS, but we will also discuss issues affecting taxpayers within the Large Business and International Division.

FRIDAY, JANUARY 12

12:10pm–1:30pm — **Lunch Presentation — International Tax in Transition (1 TB)**

Robert B. Stack, Esq., Managing Director
Deloitte & Touche LLP | Washington, DC

With the completion of the Base Erosion and Profit Shifting Project (BEPS) at the OECD, the signing by countries of a new Multilateral Instrument to amend bi-lateral treaties, and U.S. Tax Reform, the international tax landscape for businesses is shifting. As the Common Reporting Standard spreads around the world and the fallout from Panama Papers continues the landscape for individual is rapidly changing, as well. Bob will address each of these issues and consider the impact that they will have on U.S. businesses engaged in cross border activities, as well as individuals with global activities.

1:30pm–2:20pm — **FIRPTA and Non-Recognition Transactions: Planning Opportunities and Pitfalls (1 TB)**

Jeffrey L. Rubinger, Esq., Partner
Bilzin Sumberg Baena Price & Axelrod, LLP | Miami, FL
and ***Summer Ayers LePree, Esq., Partner***
Bilzin Sumberg Baena Price & Axelrod, LLP | Miami, FL

This panel will discuss the relationship between FIRPTA and various nonrecognition provisions, including rules relating to nonrecognition in corporate reorganizations, both in the inbound and foreign-to-foreign scenarios. The panel will highlight both traps and opportunities and will discuss different methods of planning effectively to obtain nonrecognition in everyday transactions.

2:35pm–3:25pm — **Foreign Pensions and Retirement Plans: What Every US Tax Professional Must Know!! (1 TB)**

Lawrence J. Chastang, CPA, TEP, Chairman-Global Advisory Services
CliftonLarsonAllen, LLP | Orlando, FL
and ***Steven K. Yeager, CPA, Principal***
CliftonLarsonAllen, LLP | Orlando, FL

This presentation will help you to analyze and properly report the ownership and participation in foreign retirement plans and pension schemes for certain US taxpayers including U.S. persons working outside of the USA, foreign executives temporarily in the USA and new arrivals to the USA from both treaty and non-treaty countries.

3:25pm–4:15pm — **Tips to Take Home: What's New with International Tax Forms (1 TB)**

David A. Cumberland, CPA, CGMA, Tax Manager
Kerkering, Barberio & Company | Sarasota, FL
and ***Amy Fondo, CPA, Principal***
CliftonLarsonAllen LLP | Orlando, FL

This presentation will provide practical tips for the international tax practitioner regarding various inbound and outbound disclosure forms, including ways to avoid common errors in their completion. Also discussed will be recent procedural changes implemented by the IRS, including an update on the ITIN renewal process.

2017-2018 COMMITTEE MEMBERS

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CONFERENCE INFORMATION

Conference Site & Accommodations

J W Marriott
1109 Brickell Avenue, Miami, FL 33131
Ph: 305-329-3500 | Fax: 305-374-4211

FICPA Room Rate: $329
Hotel Cutoff Deadline: Tuesday, December 19, 2017*

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

*Room availability is not guaranteed by this date and inventory may fill up before the cutoff date. If any rooms are left after the cutoff date, they will be added back to the general hotel inventory and sold at the prevailing hotel rate.

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There may be a fee for some guest services. Not all features and services are available in all rooms. Contact hotel for details.

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

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You can apply your nonmember fee from this event towards an FICPA membership. Visit ficpa.org/policies for more details and an application.

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Four ways to register for FICPA CPE Programs

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

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

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

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

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Pricing

ITC Conference (ITC)	Price
Early Bird Price*	$685
Regular Price (as of 12/12/2017)**	$740
International Tax Course Book Price	**Price**
Hardcopy Course Book	$65 (includes tax)
International Tax Boot Camp (ITCBC)	**Price**
Early Bird Price*	$735
Regular Price (As of 12/11/17)**	$790

(optional) # of Books _____

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Register more than 30 days before the course date and receive $55 off of your registration.

Method of Payment

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