

**NATIONAL ASSOCIATION OF STATE BAR TAX SECTIONS
31st ANNUAL MEETING – OCTOBER 29-30, 2010**

CONFERENCE LOCATION AT THE LAW OFFICE OFFICES OF

**Holme Roberts & Owen LLP
560 Mission Street, 25th Floor
San Francisco, California 94105-2994
Phone: (415) 268-2000
Fax: (415) 268-1999**

CONFERENCE AGENDA

Friday, October 29, 2010:

- 8:00 - Registration Commences**
- 8:00 - 8:30 Welcome and Introductions**
Gary R. Thorup
Holme Roberts & Owen LLP (Salt Lake City, UT)
2008-10 NASBTS Chair
- 8:30 - 10:00 Disclosure/Discovery, Including Circular 230**
Moderator: William D. Townsend
Fowler White Boggs P.A. (Tallahassee, FL)
Presenters: John P. Barrie
Bryan Cave LLP (Washington, D.C. & New York, NY)
Lindsay M. LaCava
McDermott Will & Emery LLP (New York, NY)
- 10:00 - 10:10 Break**
- 10:10 - 11:10 Estate Planning: State Taxation of Trusts, etc.**
Moderators: Paul P. Hanlon (Montpelier, VT)
Robert B. Haines (Bedminster, NJ)
Presenters: Richard S. Kinyon
Morrison & Foerster (San Francisco, CA)
Kim Marois
Law Offices of Kim Marois (Santa Rosa, CA)

11:10 - 12:10 **Insurance Taxation, Including Taxation of Captives**
Moderators: Mark F. Sommer
Greenebaum Doll & McDonald PLLC (Louisville, KY)
S. Lucky DeFries
Coffman DeFries & Nothern (Topeka, KS)
Presenter: TBA

12:10 - 1:40 **Lunch & Lunch Speaker**
Introduction: Arthur R. Rosen
McDermott Will & Emery LLP (New York, NY)
Speakers: Selvi Stanislaus, Executive Officer
California Franchise Tax Board
Fiona Ma, Speaker *Pro Tempore* and Member
California Assembly

1:40 - 2:40 **Energy-Related Tax Developments**
Moderators: Sarah H. Beard
Pierce Atwood LLP (Portland, ME)
Gary R. Thorup
Holme Roberts & Owen LLP (Salt Lake City, UT)
Presenters: Paul E. Smith
Holme Roberts & Owen LLP (Denver, CO)

2:40 - 2:50 **Break**

2:50 - 5:30 **Participant Roundtable Discussion***
Moderator: Mary T. Benton
Alston & Bird LLP (Atlanta, GA)
2008-10 NASBTS Vice-chair
Discussion Topics: Decoupling from Federal Tax System
Sales Tax on Services
Tax Lien Priority
Other

***Conference attendees are requested and encouraged to bring information to share (i.e. copies of statutes, cases, etc.) concerning the activities of their Sections, recent developments and trends in their States, and, particularly, the topics listed above.**

6:00 - **“Dutch Treat” Dinner**
Host: G. Michelle Ferreira
Greenburg Traurig, LLP (San Francisco, CA)
Location: La Mar
Pier 1.5 Embarcadero
San Francisco 94111
415-397-8880

Saturday, October 30, 2010:

8:30 - 8:45

Annual Meeting Business

Conducting: Gary R. Thorup
Holme Roberts & Owen LLP (Salt Lake City, UT)

8:45 - 9:45

Nexus (Amazon, etc.)

Moderator: Arthur R. Rosen
McDermott Will & Emery LLP (New York, NY)
Presenter: Joseph Henchman
Tax Counsel & Director of State Projects
Tax Foundation (Washington, D.C.)

9:45 -9:55

Break

9:55 - 10:55

Liaison Reports

Moderator: Richard W. Tomeo
Robinson & Cole LLP (Hartford, CT)
Reports: VDAs
American Bar Association (including reports on various
ABA Model Acts; e.g. ABA Model Transactional
Tax Act)

10:55 - 11:25

TABOR Developments

Moderators: William B. Prugh
Polsinelli Shugart PC (Kansas City, MO)
Gary R. Thorup
Holme Roberts & Owen LLP (Salt Lake City, UT)
Presenters: Allan Poe
Holland & Hart (Denver, CO)
Sarah H. Beard
Pierce Atwood LLP (Portland, ME)

11:25 - 12:30

Business Purpose/Economic Purpose/Hot Tax Topics

Moderator: Arthur R. Rosen
McDermott Will & Emery LLP (New York, NY)
Presenter: Peter L. Faber
McDermott Will & Emery LLP (New York, NY)

12:30 -

Summary of Program and Wrap-up