

Saturday, January 24, 2026

8:30 – 11:45 a.m.

Tax Law Section

3.0 MCLE Credit Hours, 2.0 Estate Planning Specialization and 3.0 Taxation

Specialization Credit Hours

Supreme Court Commission on CLE Course #: 260146

Room Location: 109-111

Tax Law Section Seminar

Our first presenter, Jason Luther, Chief Legal Officer and Deputy Director of Office of General Counsel at the South Carolina Department of Revenue, will provide an overview of recent trends and developments in South Carolina's State and Local Tax jurisprudence. Jason will focus his talk on case law updates in the South Carolina Supreme Court, Court of Appeals, and Administrative Law Court involving matters before the South Carolina Department of Revenue over the past year, as well as recent legislative changes implemented by the South Carolina General Assembly. During our next presentation, Katie Simmons, Director with Forvis Mazars, will provide a discussion of the income tax implications of private aircraft ownership, including treatment of personal use, disallowance of expenses, and qualification for accelerated depreciation. Katie will explore the changes to bonus depreciation under the One Big Beautiful Bill Act and explain what is required to be eligible. Katie will also review the state of the IRS's Business Aircraft Campaign and provide helpful information on how to prepare for an exam. Finally, Katie will dive into common issues related to charter yacht activities. For our last presentation, Kristin Gutting, Principal with Forvis Mazars, Karen Fleming, Director with Forvis Mazars, and Caitlyn Meehan, Senior Manager with Forvis Mazars, will provide a federal tax update on the current status of the Internal Revenue Service. The panel will answer some very timely questions about the IRS examination process and current IRS focus, penalty issues, and procedural issues arising with the IRS.

Agenda

8:30 – 9:30 a.m. Recent Trends and Development in State and Local Tax

Jason P. Luther
South Carolina Department of Revenue
Columbia, SC

9:30 – 10:30 a.m. In the Air or at Sea: How to Prepare for an IRS Examination of Aircraft and Yacht Deductions

Katie Simmons
Forvis Mazars
Greenville, SC

10:30 – 10:45 a.m. Break

10:45 – 11:45 a.m. **A Look at the New IRS**

Kristin Gutting
Forvis Mazars
Charleston, SC

Karen Fleming
Forvis Mazara
Chicago, IL

Caitlyn Meehan
Forvis Mazars
Charleston, SC

Course Planner/Moderator:

J. Abraham Gutting
Gutting Law Firm, LLC
Mount Pleasant, SC