

MADDIN, HAUSER, WARTELL, ROTH & HELLER, P.C.

EIGHTEENTH ANNUAL TAX SYMPOSIUM

- I. **TAX CONSEQUENCES OF FORECLOSURE AS WELL AS VARIOUS BANKRUPTCY/TAX RELATED ISSUES (DISCHARGE OF TAXES IN BANKRUPTCY)** **GEOFFREY N. TAYLOR**
- TAX TREATMENT OF OWNER/BORROWER IN FORECLOSURE
 - TAX TREATMENT OF OWNER/BORROWER IN WORKOUTS
 - DISCHARGE OF TAXES IN BANKRUPTCY
- II. **WHO'S YOUR DADDY? A LOOK AT AGGREGATION AND CONTROLLED GROUP RULES** **GARY M. REMER**
- WHAT IS AN AFFILIATED SERVICE GROUP?
 - HOW TO DETERMINE IF A CONTROLLED GROUP EXISTS
 - WHY THESE RULES MATTER TO QUALIFIED RETIREMENT PLANS
- III. **ESTATE PLANNING IN A LOW INTEREST ENVIRONMENT** **GEORGE V. CASSAR, JR.**
- HOW LOW CAN IT GO?
 - IS LOWER ALWAYS BETTER?
 - WHAT GOES DOWN MUST COME UP
- IV. **ROUNDUP OF RECENT TAX DEVELOPMENTS** **WILLIAM E. SIGLER**
- NEW LAWS, CASES, AND RULINGS
 - HOT TOPICS
 - PRACTICE POINTERS
- V. **WHAT IS YOUR ROLE IN FRANCHISING?** **REBECCA M. TURNER**
- ASSISTING THE FRANCHISEE: REVIEWING THE FRANCHISE DISCLOSURE DOCUMENT
 - ASSISTING THE FRANCHISOR: COMPLYING WITH THE NEW FTC RULE
 - BE THE HERO: AUDITING THE NON-COMPLIANT FRANCHISEE
- VI. **RETIREMENT PLAN ISSUES IN A TROUBLED ECONOMY** **CHARLES M. LAX**
- INSERVICE DISTRIBUTIONS TO PLAN PARTICIPANTS
 - PARTIAL PLAN TERMINATIONS
 - UNDERFUNDED DEFINED BENEFIT PLANS
- VII. **WHERE TO GO WHEN THE BANK SAYS NO** **STUART M. BORDMAN**
- SALE OF STOCK OR MEMBERSHIP INTEREST TO ONE OR TWO INVESTORS
 - LIMITED OFFERING TO QUALIFIED INVESTORS – PRIVATE EQUITY
 - ITEMS TO CONSIDER: RETENTION OF CONTROL, VALUATION OF ENTERPRISE, AND CASH NEEDED TO BRING THE PRODUCT TO MARKET OR GROW THE BUSINESS
- VIII. **SELECTED FORM 5500 ISSUES** **MARC S. WISE**
- NEW MANDATORY ELECTRONIC FILING REQUIREMENTS
 - FILING REQUIREMENTS FOR VARIOUS PLANS
 - PENALTY AVOIDANCE AND CORRECTION OPTIONS