

# MADDIN, HAUSER, WARTELL, ROTH & HELLER, P.C. TWELFTH ANNUAL TAX SYMPOSIUM PROGRAM

## General Session

### I. Teaching Old Dogs New Tricks ... Charles M. Lax

#### Tax Planning After the 2003 Tax Act

- Dividends vs Compensation
- Structuring Business Sales
- Choice of Entity; C, S, or LLC

### I. Split Dollar Programs Revisited Robert D. Kaplow

- What is Split Dollar
- New Rules
- Changes That Must Be Made Before January

### I. HIPAA Compliance – The Privacy Requirements For Health Plans Christopher A. McMican

- Which Health Plans are Covered
- Purpose and Objective of HIPAA
- Compliance Dates, Penalties, and Requirements

## Breakout Session A – Protecting Assets and Loved Ones

### I. Taking Care of Those Who Took Care of You George V. Cassar

- Titling of Assets
- Estate Planning vs Medicaid Planning
- Long Term Care

### I. Inherited Wealth: Protecting Children from Themselves and Others William E. Sigler

- Providing for Children
- Safeguarding the Wealth
- Incentivizing the Children

### I. ABCs of Asset Protection Geoffrey N. Taylor

- Persons Needing Asset Protection
- Assets Protected by Law
- Asset Protection Techniques

## **Breakout Session B – Real Estate Tax Planning Techniques and Opportunities**

### I. Section 1031 Tax Deferred Exchanges:

#### Basic Tenets and Modern Problems    Steven D. Sallen

- Multi-Asset Exchanges
- Seller Financing
- Exchanges for Property to be Constructed

### I. Leasing Tax Consequences    Richard F. Roth

- Lease Acquisition and Tenant Improvement Costs
- Cost of Canceling, Extending, or Renewing a Lease
- Advance Rentals and Security Deposits

### I. Planning for the Disposition of Membership Interests    Stuart M. Bordman

- Determining Inside and Outside Basis
- Tax Consequences of the Sale of a Membership Interest
- Disguised Sales

These documents are in pdf format, which requires the free Adobe Acrobat Reader. It is likely that you already have this reader, however it is available by clicking the button below and following the simple installation instructions.

