



Oregon Law Institute
of Lewis & Clark Law School

8th Annual

Recent Developments in Federal Tax Valuation

featuring Jack Bogdanski

*“Great!!! Very informative and
worthwhile”*

*“Excellent lecturer. Interesting and
entertaining commentary”*

*“Mr. Bogdanski’s presentation skills
and approach hold an audience easily
and make CLE a fun experience”*

*“Both entertaining and packed with
information well explained”*

**Space is limited.
Register today!**

**Friday, December 19, 2014
12:00 noon – 2:00 p.m.**

Standard Insurance Building
Classrooms 1-2 (4th Avenue entrance)
900 SW Fifth Avenue
Portland, Oregon

2 General MCLE Credits

ABOUT THE PROGRAM

Jack Bogdanski will discuss the more notable events of the past year in the fast-moving world of valuation of property for federal tax purposes.

Topics will include areas of interest to income tax practitioners and estate and gift tax practitioners alike, among them:

- The latest on the discount for taxes on “built-in” gains
- Who owns the intangibles of a family business?
- The burden of proof matters (sometimes)
- A tax return valuation position as an admission
- The distinction between “market value” and “fair market value”
- Issues posed by “successor member interests” in limited liability companies
- Holding company valuation: income vs. asset approach
- Valuation of “QTIP” assets
- Continuing valuation (and other) battles regarding conservation and facade
- Valuation of accounts with Bernie Madoff
- Penalties for inaccurate valuation; and
- IRS disbarment of wayward appraisers.



Prof. Bogdanski practiced in Portland as a partner at Stoel Rives LLP. He has taught at Lewis & Clark Law School since leaving practice in 1986. He is a five-time winner of Lewis & Clark's Leo Levenson Award for excellence in law teaching.

A former member of the Commissioner's Advisory Group of the U.S. Internal Revenue Service, Prof. Bogdanski is the author of the treatise *FEDERAL TAX VALUATION* and a Recent Developments columnist for the national journal *Corporate Taxation*. He has written many articles on federal tax law and currently serves as the Closely Held Business and Valuation columnist for *Estate*

REGISTRATION/ORDER FORM

8th Annual

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Friday, December 19, 2014

Name

OSB No. or Profession

Firm/Organization

Street Address

City/State/Zip

Phone

E-Mail

Please "✓" appropriate box below:

TUITION

Registration includes electronic course materials. Printed materials are available for an additional \$15.00. (*A link to a PDF of the materials will be emailed prior to the seminar.*)
Early Registration (*received by December 15, 2014*)

- ☐ \$70 Early registration
- ☐ \$15 OLI Passholder (OLI Pass No. _____)
- ☐ \$15 Print materials
- ☐ **\$20** *Add to above tuition if registration is received after December 15, 2014*

COURSE BOOK ORDER

- ☐ \$50 Course book only
- ☐ Deduct 50% from order if you are an OLI Passholder (OLI Pass No. _____)

ENCLOSED IS \$_____ BY:

- ☐ Check payable to Oregon Law Institute (OLI)

- ☐ Credit Card: Acct. # _____
☐ VISA ☐ MasterCard ☐ Discover ☐ AmEx

Exp. Date: _____ Signature: _____

Return this form with payment to:
OLI Registrar, Lewis & Clark Law School
10015 SW Terwilliger Blvd.
Portland, OR 97219

...or fax (503-768-6585) or e-mail
(oli@lclark.edu) this registration
form to OLI, including credit card
information.

CONFIRMATION: Confirmation will be sent via email.

CANCELLATION POLICY: Tuition minus a \$10 handling charge will be refunded if the cancellation request is *written and received* by Monday, December 15, 2014.

NEED ASSISTANCE: If you are a person with a disability, please let OLI know in time to make any necessary accommodations for you.

TUITION ASSISTANCE: A limited number of scholarships are available based on financial need. Contact OLI.