



Oregon Law Institute  
of Lewis & Clark Law School

*9<sup>th</sup> 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 11, 2015  
12:00 noon – 2:00 p.m.**

Stoel Rives LLP  
900 SW Fifth Ave., 26th Floor  
Classroom 11  
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:



- New regulations requiring consistency of estate tax values with income tax basis
- New proposed regulations on valuation discounts: rumor or reality?
- Quantifying the advantage of the “net, net gift”
- New court of appeals decisions (including one from the Ninth Circuit) on charitable contributions of conservation easements
- Tax Court valuation of real property donated to charity
- IRS guidance on application of Section 2701 to a change in the capital structure of a family company
- Tax Court guidance on valuation of “NIMCRUTs”
- Tax Court pronouncements on the proper role of “assemblage value” in determining the fair market value of real estate

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 co-author (with the late James S. Eustice and with Joel D. Kuntz) of the forthcoming Fifth Edition of the treatise *FEDERAL INCOME TAXATION OF S CORPORATIONS*. He also serves as a columnist for the journals *Estate Planning* and *Corporate Taxation*.

REGISTRATION/ORDER FORM  
*9<sup>th</sup> Annual*  
Recent Developments in Federal Tax Valuation  
*featuring* Jack Bogdanski  
Friday, December 11, 2015

Name \_\_\_\_\_

OSB No. or Profession \_\_\_\_\_

Firm/Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

Phone \_\_\_\_\_

Email \_\_\_\_\_

### 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 7, 2015*)

- ☐ \$70 Early registration
- ☐ \$15 OLI Passholder (OLI Pass No. \_\_\_\_\_)
- ☐ \$15 Print materials
- ☐ **\$20** *Add to above tuition if registration is received after December 7, 2015*

### COURSE BOOK ORDER

- ☐ \$50 Course book only
- ☐ Deduct 50% from order if you are an OLI Passholder (OLI Pass No. \_\_\_\_\_)
- ☐ **\$9.00** *Note: Add \$9.00 shipping & handling fee to above product orders.*

ENCLOSED IS \$\_\_\_\_\_ BY:

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Visit: [go.lclark.edu/oli](http://go.lclark.edu/oli) and register online

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OLI Registrar, Lewis & Clark Law School  
10015 SW Terwilliger Blvd.  
Portland, OR 97219

...or fax (503-768-6585) or email ([oli@lclark.edu](mailto: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 7, 2015.

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.