

Tax Section

The Tax Section of The Florida Bar has had quite an active year. As in years innumerable, we began July with our Organizational meeting, at the Omni Amelia Island Plantation. With visions of tax reform on the horizon, our Federal Tax Division created several committees to monitor reform proposals, so that the Tax Section would be prepared for anything. We also began making plans for a long-overdue Long Range Planning Retreat, to be held later that year.

Unfortunately, we weren't prepared for Hurricane Irma, which of course brought several feet of water to the Brickell area of Miami – planned location of our Fall meeting. Fortunately, the area was resilient, and by the time of our meeting one month later few signs of the hurricane remained. We held a half-day mini-Retreat, as well as a successful CLE, *Tax Planning for Real Estate Developers and Investors*. We also quickly organized a telephone CLE discussing the tax effects of hurricanes and tax provisions addressing disaster relief.

Two months later, we were hit by an epic event of a different nature – Tax Reform. The *2017 Tax Cuts and Jobs Act* (as it is commonly called) brought enormous changes to most areas of federal tax law. And, as I reported to The Florida Bar's Board of Governors at its March 2018 meeting, the Act potentially affects the practice of every private attorney. Each law firm – from the solo practitioner on up – needs to review its tax situation, and consider whether it should be unincorporated or incorporated, pass-through or C-corporation. Please consult your nearest Tax Attorney for advice.

Less than two weeks after the Tax Cuts and Jobs Act was signed into law, we held a seven-hour webcast CLE, *Introduction to the 2017 Tax Cuts and Jobs Act*. While we all continue to digest the full impact of the Act, the CLE gave everyone a great starting point. Only a week later, we held our *36th Annual International Tax Conference* – our biggest CLE of the year. Thanks to perfect timing, we were able to cover many of the international tax provisions of the Act.

Continuing what may have been our busiest January ever, we held our Directors' Meeting and Long-Range Planning Retreat the following week, in beautiful (but cold) Savannah, Georgia. Planned with the invaluable assistance of Chair-Elect Designate Janette McCurley, and Long Range Planning Committee Chair Michael O'Leary, we spent the weekend with our facilitator, Nancy Rabin, in assembling a long list of recommendations to move the section forward. We capped the weekend with a Ghost Tour/Pub Crawl.

Finally, winter turned to spring, and we held our final meeting in Sarasota with our Annual Meeting, where we held an estate planning-themed CLE, *Are Death and Taxes Still Certain?*, and honored past-chair Mitchell Horowitz as our Gerald T. Hart Outstanding Tax Attorney of the Year. Our last live CLE event of the year, the *Annual Wealth Protection Program*, was held at the Tampa Airport Marriott.

The Tax Section provides many opportunities for its members to improve their professional practice. In addition to our major CLE programs, we held 16 telephone CLE programs this year, free to our members, which have averaged about 150 attendees. Four of these telephone CLEs were dedicated to the Act. All told, we estimate that total attendance for our CLE programs was about 3,000. We arrange for and participate in liaison meetings with the IRS and Florida Department of Revenue to foster direct communication and air issues of concern. We contribute to the fair and efficient implementation of the tax laws, by participating in regulatory and legislative initiatives, volunteering at Tax Court Settlement

Days and Tax Court Calendar Call pro bono projects, and numerous other ways. Led by Mitchell Horowitz, our Tax Court Calendar Call Pro Bono Program now covers regular and small Tax Court calendars in Jacksonville, Tallahassee, Tampa and Miami. We also reach out to the public through social media. Several of our younger members have organized our *Expanded Media Initiative* (led by Chris Callahan), which operates in Twitter, podcasts, and other exotic lands. The Podcast posts edited versions of many of our telephone CLEs, as well as a series called “Hall of Champions,” featuring interviews with outstanding Florida tax attorneys.

While there are simply too many active members to thank them all, I would like to recognize by name the chairs of our major CLE programs: William Siegel, James Schmidt, Steve Hadjiligiou, Jason Havens, David Silberstein, Alan Gassman, and Les Share. Finally, we said goodbye to our Program Administrator, Christopher Hargrett, without whom I could not have planned this year, and we welcomed our new Program Administrator, Leslie Reithmiller, who has already shown the versatility required to keep up with us.

Joseph Barry Schimmel, Chair