

Agenda

Utah Income Tax Update

Recent income tax legislation
Review of recent income tax cases
Updated administrative guidance
Important Utah Tax Commission determinations

G. Thorup

Utah Corporate Tax Update

Review of corporate tax rates and rules
Newly-enacted and anticipated corporate tax changes
Recent case law

S. Young

Utah Property Taxes

Real property tax issues and updates
Personal property assessments and reporting issues
Property tax assessment, appeal and audit update

M. Buchi

Utah Tax Litigation Update

Litigating a tax matter
Appealing a tax case

J. Deeds

Sales and Use Tax Update

Sales tax imposition
Use tax imposition
Wayfair update
Sales tax reform
Exemptions
Industry-specific issues
Recent developments
Cases and administrative determinations

N. Runyan

Can't Attend? Order the Manual and the Audio from the Live Seminar as a Self-Study Package!

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2019 Utah State Tax Update

Salt Lake City, UT - Friday, October 11, 2019

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Learning Objectives

You'll be able to:

Examine recent income tax legislation and litigation.

Review important Utah Tax Commission determinations.

Learn about new and anticipated corporate tax changes.

Understand real and personal property tax assessments, appeals, and audits.

Learn about litigating and appealing tax cases.

Discuss industry-specific issues related to sales and use taxes.



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Review recent income tax legislation

Explore Utah corporate tax rates and rules

Learn about real and personal property tax issues

Discuss Utah tax litigation and appeals

Identify updates to sales and use tax imposition in Utah

Continuing Education Credits

Accountants

7.0 CPE Hours

Attorneys

6.0 Utah CLE Credits

Certified Financial Planners

7.0 CE Hours



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Faculty

Gary R. Thorup is a shareholder in the Salt Lake City Office of the Utah law firm Durham Jones & Pinegar. Mr. Thorup’s practice emphasizes state, local and federal taxation, government affairs (lobbying) and administrative law. He received a BA degree from the University of Utah in Political Science (magna cum laude), a J.D. degree from the University of Utah S.J. Quinney College of Law, and an LL.M. (Tax) from the New York University School of Law. Mr. Thorup commenced practicing law in the Tax Section of the Office of the Utah Attorney General (1981-1986) where he served as section chief and as chief counsel to the Utah State Tax Commission (1982-86). He has been a shareholder at Durham Jones & Pinegar since 2011. Mr. Thorup previously practiced in the Salt Lake Office of Holme Roberts & Owen (1990-2011) and at Prince Yeates & Geldzahler (1986-1989). He has spoken at numerous local and national seminars on various state and local tax, administrative law and lobbying topics.

Steve Young is a state and local tax attorney at Holland & Hart LLP in Salt Lake City. His practice focuses on state and local property, sales, income, and severance tax, unclaimed property and state and local incentives. He represents clients in state and local tax litigation before administrative tribunals, local boards of equalization and courts. Mr. Young is a Fellow of the American College of Tax Counsel, and he is a member of the Utah Tax Restructuring and Equalization Task Force, appointed by the Speaker of the Utah House of Representatives in 2019. He also serves as vice-chair of the State and Local Tax Committee of the American Bar Association, and is the past president of the Tax Section of the Utah State Bar. He also sits on the Board of the Utah Manufacturer’s Association. Mr. Young speaks and publishes often on state and local tax matters, and is an editor for the ABA *Property Tax Deskbook*.

Mark Buchi of Holland & Hart LLP in Salt Lake City provides seasoned and effective counsel to clients on complex tax disputes and litigates significant cases before administrative agencies, the state tax courts and appellate courts. Prior to practicing law in the private sector, he served as division chief over the Tax and Business Regulation division for the attorney general of Utah. Mr. Buchi also served

as chairman of the Utah State Tax Commission. In this cabinet-level position, he served two governors, and became thoroughly familiar with the budgetary, accounting, and operational procedures of the state government. He also served on the executive committee of the Multi-State Tax Commission. Mr. Buchi is currently a registered lobbyist in Utah and works closely with various government entities. He speaks to numerous government agencies and corporations across the country.

John T. Deeds of Crapo Deeds PLLC in Salt Lake City advises clients in all areas of state and local tax, including property, sales, and income tax matters. He has successfully represented clients before administrative tribunals, as well as state and federal courts throughout the county. Additionally, Mr. Deeds has been involved in legislative efforts when such action is required to further his clients’ needs. He understands that there is more than one way to solve an issue and uses his extensive background in state and local tax to find innovative solutions for his clients. Prior to joining Crapo Deeds PLLC, Mr. Deeds practiced at Holland & Hart. He has also worked as a law clerk in the Tax and Revenue Division of the Utah Attorney General’s Office. He received his J.D. degree from the University of Utah and an LL.M. degree in taxation from Georgetown.

Nathan R. Runyan is an associate at the law firm of Holland & Hart LLP in Salt Lake City. His clients look to him for guidance securing the financial health of their companies. He strategically devises methods to provide his clients with the maximum financial benefits. Mr. Runyan’s practice focuses on state and local taxation, including property, sales, income and severance tax issues, government relations, administrative law, and commercial litigation. He represents clients in virtually all aspects of dispute resolution, including State and Federal Courts, mediations, arbitrations, state and local administrative tribunals and local boards of equalization. Mr. Runyan received his B.A. degree in Accounting and J.D. degree from Brigham Young University. He is admitted to practice in both the federal and state courts in Utah. Prior to law school, Mr. Runyan was employed as a senior auditor in the Auditing Division for the Utah State Tax Commission. He is a frequent lecturer on state and local tax issues and publishes routinely in state and local tax publications, including the ABA *Property Tax* and *Sales and Use Tax Deskbooks*.

Seminar Information

Marriott Univeristy Park 480 Wakara Way Salt Lake City, UT 84108 (801) 581-1000	Registration 8:00 - 8:30 am Morning Session 8:30 am - 12:15 pm Lunch (On your own) 12:15 - 1:15 pm Afternoon Session 1:15 - 4:00 pm
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Tuition
\$289 for individual registration
\$269 for three or more registrants from the same company at the same time.
Included with your registration: Complimentary continental breakfast and printed seminar manual.

Receive a reduced tuition rate of \$101 by registering to be our on-site coordinator for the day. For availability and job description, please visit www.halfmoonseminars.org.

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- Mail-in or fax the attached form to 715-835-6066
- Call customer service at 715-835-5900

Cancellations: Cancel at least 48 hours before the start of the seminar, and receive a full tuition refund, minus a \$39 service charge for each registrant. Cancellations within 48 hours will receive a credit toward another seminar or the self-study package. You may also send another person to take your place.

Continuing Education Credit Information

This seminar is open to the public and offers continuing education credits to accountants, attorneys, certified financial planners, and IRS enrolled agents.

This group live presentation provides accountants with 7.0 intermediate-level CPE hours in the area of taxes. Learners should have a working knowledge of state taxation, and no advanced preparation for this course is required.

HalfMoon Education Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.NASBARegistry.org. Sponsor No. 103015.

The Utah State Board of Continuing Legal Education has approved this event for 6.0 CLE hours for attorneys, including no Ethics or Professionalism and Civility credits.

HalfMoon Education Inc. is a CFP Board-registered continuing education sponsor. The Certified Financial Planner Board of Standards, Inc. has granted 7.0 hours of continuing education credit for the completion of this seminar.

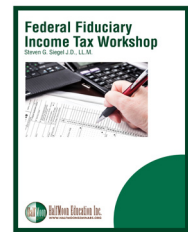
Attendance will be monitored, and attendance certificates will be available after the seminar for most individuals who complete the entire event. Attendance certificates not available at the seminar will be mailed to participants within fifteen business days.

Additional Learning

Federal Fiduciary Income Tax Workshop Manual

Written exclusively for HalfMoon Education Inc. by attorney and tax professional *Steven Siegel J.D., LL.M.*

In this comprehensive, 325-page manual you’ll learn about fiduciary income tax policy, and you’ll get tips on return preparation.



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Registration

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Fax: 715-835-6066		Occupation: _____
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Complete the entire form. Attach duplicates if necessary.		Email: _____
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Tuition
() I will be attending the live seminar. Single Registrant - \$289.00 . Three or more registrants from the same company registering at the same time - \$269.00 each.
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(S&H included. Please allow five weeks from seminar date for delivery)
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