



National Association of Estate Planners & Councils

1120 Chester Avenue - Suite 470, Cleveland, Ohio 44114

General Course Certificate of Completion

Attendee Name: _____

Program Title: Current Issues in Estate and Gift Tax Audits and Litigation

Delivery Method: Webinar – Live Delivery

Instructor(s): John W. Porter, B.B.A., JD, AEP® (Distinguished)

Program Desc: This presentation will address a number of current audit and litigation issues from the perspective of a seasoned litigator who deals with the IRS on a daily basis. The discussion will include issues related to the transfer of hard to value assets (including the section 2704 Proposed Regulations), formula clauses, GRATs, BDITs, tax return preparation issues, privilege issues, and the avoidance of penalties.

John W. Porter is one of the nation's leading tax controversy attorneys, maintaining a nationwide practice representing high-net worth individuals and businesses in sophisticated Federal tax controversy matters.

John has served as lead counsel for taxpayers in some of the most significant published estate and gift tax decisions in the last twenty-five years, including cases addressing formula clauses used to transfer hard to value assets, the application of I.R.C. § 2036 to family entities, the built-in capital gains discount when valuing stock, the "net-net gift discount," the valuation of closely-held entity interests, and the reasonable reliance defense to IRS penalties.

John is a frequent author and presenter for numerous tax and estate planning conferences and he is a fellow of the American College of Trust and Estate Counsel and the American College of Tax Counsel.

Sponsor: National Association of Estate Planners & Councils

Program Date: Live Program Held August 10, 2022

Date Viewed: _____

Location: Webinar Delivery

Instruction Minutes: 60

Eleanor M. Spuhler, Administrator

The Association of Choice for Estate Planning Professionals