

THE LATEST TAX DEVELOPMENTS AND PLANNING FROM TOP PRACTITIONERS



60TH ^{THE} ANNUAL

SOUTHERN FEDERAL
TAX INSTITUTE

OCTOBER 27-31, 2025

GRAND HYATT ATLANTA
BUCKHEAD, ATLANTA, GEORGIA

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TWO DAY EXCLUSIVE
Estate Planning Sessions Oct. 30-31

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The Southern Federal Tax Institute continues its proud tradition of excellence in continuing education by offering its annual Institute.

This premier program delivers high quality, in-depth coverage of recent developments and cutting-edge topics in tax and estate planning.

The 2025 Institute will be a hybrid event. Join us in-person at the Grand Hyatt Atlanta in Buckhead or attend virtually from your home/office.

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PRESIDENT'S LETTER

WELCOME

On behalf of the Trustees of the Southern Federal Tax Institute, it is an honor to invite you to join us at the Grand Hyatt Atlanta in Buckhead for the 60th Annual Southern Federal Tax Institute. As we mark our 60th Anniversary, it is appropriate to pause and reflect on Southern Federal's storied history of delivering timely and cutting-edge information to help you better navigate the issues our industry faces and advise your clients, while also providing a touch of southern hospitality to foster new introductions and lasting relationships. We are deeply grateful to our attendees, speakers, and Trustees for helping the Southern Federal Tax Institute to become one of the premier tax programs in the country.

We have planned an exceptional program, scheduled for October 27 through October 31, 2025, which includes over thirty topics presented over five days by leading tax and estate planning practitioners.

We will continue our tradition of starting the Institute with an in-depth review of recent federal income tax developments. Monday afternoon will include presentations on legislative and regulatory developments including a review of the legislative landscape, along with a practical review of IRS and State Department of Taxation e-filing and web-based platforms. Tuesday is devoted to business entity taxation; the morning session will focus on partnership and real estate hot topics as well as real estate debt workouts, partnership exits, and structuring 1031 exchanges, while the afternoon session will address S corporate tax matters, structuring "rollover" transactions, and structuring investments in tech and life sciences companies. Wednesday morning will offer employee benefits and tax accounting topics, along with a discussion of ESOP transactions. Wednesday afternoon will focus on topics in tax controversy and ethics issues ranging from partnership audit rules, resolving controversies through the IRS Independent Office of Appeals, a discussion of international information return penalties, and preserving and maintaining privilege.

Thursday and Friday will focus on trust and estate planning topics, beginning with an overview of recent developments. Thursday morning will continue with presentations on planning for the two weeks before and after a client's death, and the final SECURE Act regulations on required minimum distributions. Thursday afternoon will include estate and gift tax controversy, planning in anticipation of legislative changes, international estate planning, and AI in estate planning. Friday will include presentations on planning for buy-sell agreements after the *Connolly* case, planning for the death of a partner, the tax consequences of trust modifications, and a review of recent fiduciary cases.

While we believe that a vital part of the Institute is the hospitality and networking opportunities it provides, we have decided to continue our recent practice of making our programming available in a remote format for those who cannot join us in person.

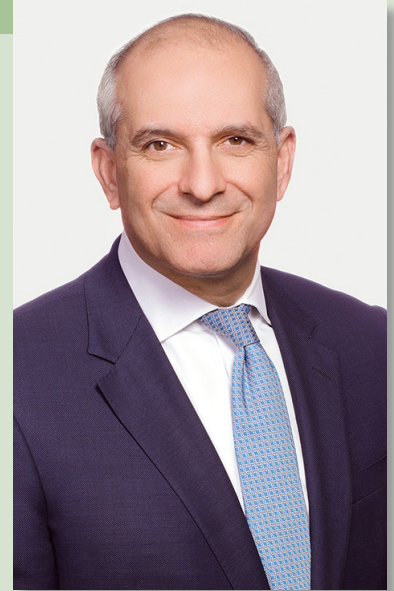
Please plan to attend our receptions on Monday, Wednesday, and Thursday evenings. These cocktail parties are a wonderful venue for renewing friendships with longtime colleagues, introducing younger colleagues, and networking with leading tax practitioners.

We also encourage you to meet and thank our sponsors and exhibitors. Their support and generosity play an important part in delivering programs that are exceptional both in quality and value.

We look forward to welcoming you to the 60th Annual Southern Federal Tax Institute. On behalf of the Trustees, thank you for joining us.



Farhad Aghdami
President
Southern Federal Tax Institute



WHAT'S NEW IN THE INCOME TAX WORLD?

Sponsored by:
Womble Bond Dickinson

SUNDAY EVENING, OCTOBER 26, 2025

5:30-7:30 **Registration Begins**

MONDAY MORNING, OCTOBER 27, 2025

Farhad Aghdami, Presiding

7:15-9:00 **Registration**

8:00-9:00 **Breakfast**

9:00-10:30 **Recent Federal Income Tax Developments** — This session highlights important changes affecting taxpayers over the past twelve months, addressing significant court decisions, rulings, and statutory and regulatory developments.

Bruce A. McGovern, South Texas College of Law, Houston, TX

Cassady V. "Cass" Brewer, Carlton Fields, P.A., Atlanta, GA

10:30-10:45 **Break**

10:45-12:00 **Recent Federal Income Tax Developments (cont'd)**

12:15-1:05 **Mid-Day Program: Opportunity Knocks - Resolving Tax Issues in the Current IRS Environment** — DOGE and the Trump Administration have made large cuts to IRS' budget and personnel. These can present opportunities for you and your client. This presentation will address the recent cuts, how those cuts are impacting IRS enforcement efforts, where we see the future of enforcements, and how you can use the current environment to help your clients resolve ongoing tax disputes.

Sponsored by **Chamberlain, Hrdlicka, White, Williams & Aughtry** and presented by **Tom Cullinan, John Hackney and Charles Rettig**

MONDAY AFTERNOON, OCTOBER 27, 2025

Michael J. Desmond, Presiding

1:15-2:15 **Tax Policy and Legislative Update: The View from Washington** — This presentation will cover the current state of play in tax policy. Whatever that may be come October. The presentation will address the ongoing discussions and/or enacted provisions in the anticipated Republican-led tax legislation, what those changes will mean for taxpayers, how Treasury and the Administration will play a role in implementation, and what the rest of the year may hold for legislative and regulatory prospects.

Tom West, Capitol Tax Partners, Washington, DC

2:15-3:15 **International Tax Landscape: Global (BEPS Pillar 2) and U.S. Tax Update** — While much of the world is in the second year of adopting the minimum tax regime (OECD's BEPS Pillar 2), limiting the ability of countries to compete using income tax rates alone, the U.S. is looking to use tax carrots and sticks to encourage investment in the U.S. This presentation will discuss the status of the OECD BEPS Pillar 2 initiative, the changing views of the U.S. towards the BEPS project, and actions the U.S. is taking to retain and increase investment into the U.S. This discussion will include a legislative update of U.S. tax laws that could impact the international tax landscape.

Aaron Topol, Ernst & Young LLP, Atlanta, GA

3:15-3:30 **Break**

3:30-4:30 **Understanding and Using IRS and State DOR e-Services** — This presentation will address the features, functionality, and benefits of using IRS and state DOR e-services and web-based platforms. Specific topics will include registering for IRS e-Services, IRS Tax Pro, Transcript Delivery System (TDS), TIN Matching, and similar applications offered by state revenue departments.

James Pickett, Bennet Thrasher LLP, Atlanta, GA

Chris Stephens, Bennet Thrasher LLP, Atlanta, GA

4:30-5:30 **Navigating the Current Tax Enforcement Environment** — Each new Administration puts its stamp on all federal agencies, including the Internal Revenue Service (IRS). With reductions in headcount and budget, there have been (and will be more) significant changes to tax administration and tax enforcement priorities in the coming years. We are inviting a current or recently retired senior IRS official to draw on their years of service at the IRS to provide their historic perspective and thoughts on the path forward for taxpayers and advisors in navigating a dynamic new enforcement and compliance environment.

Current or Former Senior IRS Official to be invited

5:30-7:00 **Cocktail Reception**

TUESDAY MORNING, OCTOBER 28, 2025

Cameron N. Cosby, Presiding

7:30-8:30 **Breakfast**

8:30-9:20 **Current Trends in Real Estate Debt Workouts** — This presentation will provide an overview of the fundamentals of the federal tax aspects of discharge of real estate indebtedness and related transactions, followed by discussion of recent trends in the market. Topics include the application of Sections 108 (CODI) and 165 (losses) and the regulations under Section 1001 to discharges or modifications of real estate debt, transactions that constitute foreclosures, and equity-for-debt exchanges involving debtors that are partnerships or disregarded entities.

David L. Friedline, Deloitte Tax LLP, New York, NY

9:20-10:10 **Exiting a Partnership the “Right” Way: How to Exit a Partnership in a Tax Efficient Manner** — This presentation will describe the various exceptions to nonrecognition treatment when receiving a liquidating partnership distribution. It also will cover transactions that allow a partner to effectively redeem its interest from an economic perspective when a normal liquidating distribution would fall under one of the exceptions.

Bryan A. Rimmke, KPMG LLP, Washington, DC

10:10-10:25 **Break**

10:25-11:15 **Current Developments for Real Estate Partnerships and Investors** — This panel will address recent developments impacting real estate partnerships and investors. Topics will include final regulations relating to partnership “basis shifting” transactions and partnership debt allocations, and the treatment of so-called “hot assets.” This panel will also provide an update on the status of litigation relating to the limited partner exception to the SECA tax base.

Karen Lohnes, PricewaterhouseCoopers LLP, Washington, DC

Stephen Giordano, KPMG LLP, Washington, DC

11:15-12:15 **Structuring Considerations for 1031 Exchanges** — This presentation will discuss structuring considerations for Section 1031 exchanges in various contexts. Topics to be covered include Section 1031 exchanges out of foreclosure, exchanges involving options, interesting partnership situations, critical issues in oil & gas exchanges, and other recent developments in the field.

Todd Keator, Deloitte Tax LLP, Dallas, TX

12:15-1:05 **Mid-Day Program: The Future of Taxation** — This presentation will highlight federal income tax policy direction, relationship with trade and tariff policy, and how practitioners and clients can navigate extended periods of uncertainty. Sponsored by **Alliant Insurance Services** and presented by **James Chenoweth**

TUESDAY AFTERNOON, OCTOBER 28, 2025

R. David Wheat, Presiding

1:15-2:15 **Corporate Tax and Cross-Border Hot Topics** — This presentation will cover the latest developments in corporate and international tax including the proposed Section 899 regulations relating to “unfair foreign taxes,” recent regulations addressing spin offs, Section 367(d), and PTEP. This presentation will also address possible issues in a world where the U.S. and GloBE systems live in relative harmony.

Scott M. Levine, Baker McKenzie, Washington, DC

2:15-3:15 **Sales of Closely Held Businesses: Avoiding Pitfalls and Planning Ahead for the Best Outcome** — This presentation will address issues that (unfortunately) often do not arise until the due diligence stage of the sale of a privately held business. Specific topics to be addressed include qualification as an S corporation and steps that can be taken to address defects, qualification for the Section 1202 exclusion of gain on the sale of qualified small business stock and the related basis determination matters.

Tony Nitti, Ernst & Young LLP, Denver, CO

3:15-3:30 **Break**

3:30-4:30 **Why Do We Roll This Way? Tax Deferred Transactions in the Private Context** — This presentation will address common tax deferral strategies in transactions involving private companies. In the process, the presentation will compare and contrast different approaches applicable in different scenarios, highlighting challenges and opportunities based on target and equityholder structures and identities. The presentation will specifically highlight some of the uncertainties in the intersection of Subchapters C and K, and challenges based on special circumstances such as S corporations and non-U.S. persons.

Sara B. Zablotney, Kirkland & Ellis LLP, New York, NY

4:30-5:30 **Structuring Investments in Tech, Life Sciences and Other Private Companies** — This presentation will cover key tax considerations for investments in SAFEs, convertible notes and other traditional convertible preferred investments used for startup and other similar investments in traditional C Corporations and LLCs. Specific topics include tax characterization questions, QSBS considerations, minimizing phantom dividend income, and investments in connection with secondary transactions.

William R. Skinner, Fenwick & West LLP, Silicon Valley, CA

WEDNESDAY MORNING, OCTOBER 29, 2025

Michael A. Laing, Presiding

7:30-8:30 Breakfast and Registration

8:30-9:45 **Employee Benefits: Updates to Laws, Regulations, and IRS Operations in the New Administration** — This panel will cover a dozen wide-ranging “hot topics” in payroll taxes, fringe benefits and other employee benefits, covering audits, worker classification guidance, proposed regulations, and proposed legislative changes. The panel will cover a list of issues commonly raised in both state and Federal payroll tax audits (ranging from company cafeterias and payroll tax deposit penalties, through the last Administration’s “campaign” to audit company aircraft), and will discuss how those audits might be affected by the IRS’s surprising recent guidance limiting the “Section 530” Federal Moratorium. The panel will discuss how fringe benefits and third-party payments may dramatically affect the selection of the additional 5 executives who, starting in 2027, must be added to the deduction-disallowance list under Section 162(m). The panel also will cover tax considerations for employers with overfunded pension and medical plans. Finally, the panel will address 2025 pending and enacted legislation affecting employee benefits, the new Administration’s “Green Book” proposals, and developments in “Taxpayer Advocate” filings intended to expedite return processing, penalty abatements and release of levies.

Mary B. Hevener, Morgan, Lewis & Bockius LLP, New York, NY | **Jonathan Zimmerman**, Morgan, Lewis & Bockius LLP, Washington, DC

9:45-10:45 **Income Tax Accounting Methods: More Than Just Timing** — This presentation will provide participants with a comprehensive overview of income tax accounting methods, including when a method of accounting is established, when timing changes are (and are not) treated as a change in method of accounting, and key procedures for changing a method of accounting. The presentation will also explore the importance of income tax accounting methods under various provisions of the Code, including Section 59A (base erosion and anti-abuse tax), Section 163(j) (business interest expense limitation), and Section 951A (global intangible low-taxed income), and will identify common situations in which income tax accounting methods can provide taxpayers with a permanent benefit.

Timothy Powell, Ernst & Young LLP, New York, NY

10:45-11:00 Break

11:00-12:00 **ESOP as an Option for Ownership Transition: What You and Your Clients Need to Know** — This presentation will identify factors necessary to place owners of a business in the best position to use an ESOP as an exit strategy and, if desired, to accomplish charitable giving goals. The presentation also will highlight issues the owners and the business can expect to encounter before closing the many transactions that will result in the ESOP owning the stock of the business, before turning to the obligations of the business and the owners’ involvement in the business following the ESOP transaction. Lastly, the presentation will discuss the parties and advisors needed to properly close an ESOP transaction and to operate and administer the ESOP following the closing.

Castles (Cass) R. Hollis, Bryan Cave Leighton Paisner LLP, Atlanta, GA

Blake Head, BDO Capital Advisors, LLC, Atlanta, GA

Andrew J. Kulesza, Current Independent Director and Former CEO of ESOP Company, Cincinnati, OH

12:15-1:05 Mid-Day Program: TBD

WEDNESDAY AFTERNOON, OCTOBER 29, 2025

John W. Hackney, Presiding

1:15-2:30 **Partnership Audit Rules: Traps for the Unwary** — This presentation will explore some of the more counterintuitive aspects and quirks of the BBA centralized audit procedures that seem particularly prone to misstep, even for a wary tax advisor. Topics will include the bewildering tax consequences of non-income adjustments (“that can’t be right?!”); issues relating to administrative adjustment requests (AARs), including the “stranded overpayment” problem; pros and cons of making the Section 6226 push-out election; situations where the push-out election may not be possible; making sure your partnership’s BBA elections and statements furnished to partners and filed with the IRS are timely and complete; and surprising BBA consequences that can emanate from partnership M&A transactions and partnership terminations, including under the “cease to exist” rules and Section 6232(f).

Kate Kraus, Covington & Burling LLP, Los Angeles, CA | **Peter J. Genz**, King & Spalding LLP (Retired), Atlanta, GA

2:30-3:25 **Resolving Tax Controversies with the IRS Independent Office of Appeals: What’s New and What’s Next** — This presentation will address the final Section 7803 regulations and how they may impact your clients’ rights at Appeals, navigating the Appeals process, understanding your options if you get “stuck” and are having difficulty reaching a resolution, and the recently established Alternative Dispute Resolution Program Management Office.

Sheri A. Dillon, Morgan, Lewis & Bockius LLP, Washington, DC

3:25-3:40 Break

3:40-4:35 **International Information Return Penalties: Current Developments and Effective Strategies** — This presentation will answer the following questions: What are common international information returns (IIRs) and penalties the IRS may assess? How does the IRS enforce compliance and impose IIR penalties? What are some of the most common triggers for IIR penalties? What options and strategies are available when the IRS assesses penalties and when past compliance issues are identified?

Daniel N. Price, Daniel N. Price PLLC, San Antonio, TX

4:35-5:35 **Safeguarding Privilege: Navigating Kovel Engagements** — Join our panel of seasoned attorneys and tax advisors as they delve into the essentials of the *Kovel* doctrine, explore strategic scenarios for initiating *Kovel* engagements, discuss key engagement terms, and share expert insights on preserving privilege in communications and documentation.

James Parks, Bennett Thrasher LLP, Atlanta, GA | **Brian C. McManus**, Latham & Watkins LLP, Boston, MA

5:35-6:35 Exhibitors’ Cocktail Hour

TAILOR THE INSTITUTE

TAILOR THE INSTITUTE TO YOUR SPECIFIC NEEDS

THE SOUTHERN FEDERAL TAX INSTITUTE OFFERS PRACTITIONERS THE ABILITY TO CHOOSE A REGISTRATION PACKAGE THAT BEST MEETS THEIR NEEDS.

THE FIVE-DAY INSTITUTE:

- ■ ■ This package includes admission to all sessions and is ideal for the general tax practitioner and others who want a full week of first-rate tax instruction from the country's leading tax practitioners. This remains the favorite choice for most of our registrants and is a great way to sharpen your expertise in a broad range of tax areas.

MONDAY THROUGH WEDNESDAY:

- ■ This three-day package combines the Recent Federal Income Tax Developments and Hot Tax Topic sessions on Monday, the Pass-Through, Real Estate, Corporate, and Other Business Tax Topics sessions on Tuesday, and the Employee Benefits, Tax Accounting, Tax Controversy, and Ethics sessions on Wednesday. Specifically, this package includes Recent Federal Income Tax Developments, Tax Policy and Legislative Update, International Tax Developments, Using IRS and State Electronic and Web-Based Services, Navigating the IRS Enforcement Environment, Current Trends in Real Estate Debt Workouts, Exiting a Partnership in a Tax Efficient Manner, Current Developments for Real Estate Partnerships and Investors, Structuring 1031 Exchanges, Corporate Tax and Cross-Border Hot Topics, Sales of Closely Held Businesses, Tax Deferred Transactions Involving Private Companies, Structuring Investments for Startup Companies, Hot Topics in Payroll Taxes and Fringe Benefits, Understanding Tax Accounting Methods, Using an ESOP to Purchase a Company, Partnership Audit Traps, Resolving Tax Controversies in Appeals, International Information Return Penalties, and Navigating *Kovel* Engagements.

WEDNESDAY THROUGH FRIDAY:

- ■ ■ This three-day package combines the Estate, Gift, and Generation-Skipping Planning sessions on Thursday and Friday with the Employee Benefits, Tax Accounting, Tax Controversy, and Ethics sessions on Wednesday. In particular, Wednesday includes presentations on Hot Topics in Payroll Taxes and Fringe Benefits, Understanding Tax Accounting Methods, Using an ESOP to Purchase a Company, Partnership Audit Traps, Resolving Tax Controversies in Appeals, International Information Return Penalties, and Navigating *Kovel* Engagements. The Estate, Gift, and Generation-Skipping Planning Sessions on Thursday and Friday include presentations covering Recent Federal Wealth Transfer Tax Developments, Considerations for the Two Weeks Before and Two Weeks After Death, SECURE Act Planning for Retirement Assets, IRS Transfer Tax Targets and Trials, Flexible Planning for an Uncertain Sunset of Transfer Tax Exemptions, Non-U.S. Trust Law for U.S. Advisors, Using Artificial Intelligence Ethically in an Estate Planning Practice, Planning with Life Insurance LLCs after *Connelly* and *Huffman*, Review of Recent Fiduciary Cases, Tax Consequences of Trust Modifications and Early Terminations, and Tax Consequences of a Partner's Death.

THURSDAY AND FRIDAY:

- This two-day package, which includes the Thursday and Friday presentations described in the package above, focuses exclusively on topics relevant to practitioners working primarily in the area of wealth transfer planning.

ABOUT US...

The Southern Federal Tax Institute, Inc. is a non-profit corporation organized exclusively to develop and present a professional annual Institute focused on current federal tax issues at the post-graduate level.

This program is specifically designed for practitioners who regularly encounter and manage complex tax matters. Emphasis is placed on timely, emerging topics, with in-depth coverage of recent developments and challenges that frequently arise in planning clients' affairs and transactions.

Our speakers include leading tax practitioners and scholars from across the country, each selected for their expertise in the subject matter and their proven ability to communicate clearly and effectively.

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ESTATE PLANNING - DAY I

Sponsored by:
Bessemer Trust

THURSDAY MORNING, OCTOBER 30, 2025

Kimberly H. Stogner, Presiding

7:00-8:00 **Breakfast and Registration**

8:00-9:30 **Recent Federal Wealth Transfer Tax Developments** — This presentation will review significant judicial decisions, administrative guidance, and statutory developments relating to wealth transfer taxation over recent months, providing a thorough update on the current estate planning landscape.

Stephen R. Akers, Bessemer Trust, Dallas, TX

9:30-10:30 **Four Weeks and a Funeral: Considerations for the Two Weeks Before Death and the Two Weeks After Death** — This presentation seeks to answer the questions that professionals often receive from a client's family members: "Client is about to die—what should I do?" and/or "Client has just died—what do I need to do?" The presentation addresses issues that occur in the final two weeks of life, including incapacity and tax planning. Further, the presentation discusses the immediate aftermath of a client's death and what can and should be done during that time.

Thomas D. Yates, Yates Campbell LLP, Fairfax, VA

Shane Kelley, Kelley & Kelley, P.L., St. Augustine, FL

10:30-10:45 **Break**

10:45-12:00 **SECURE-ly Planning for Retirement Assets** — The SECURE Act and SECURE 2.0 overhauled the required minimum distribution (RMD) rules for inherited retirement accounts. This presentation will help you confidently navigate the most common scenarios advisors face in this new planning environment. The discussion will especially focus on options for the account owner's surviving spouse and children under the final and proposed RMD regulations issued in July 2024.

Jennifer E. Shirkey, Flora Pettit PC, Charlottesville, VA

12:15-1:05 **Mid-Day Program: Hot Topics at the Intersection of Estate Planning and Business Valuation** — This presentation will discuss the latest valuation cases to be decided by the Tax Court and the valuation impact of any meaningful changes to transfer tax and income tax laws.

Sponsored by MPI and presented by **Todd G. Povlich**

THURSDAY AFTERNOON, OCTOBER 30, 2025

Christopher J.C. Jones, Presiding

1:15-2:15 **IRS Transfer Tax Targets and Trials: What Were They Thinking?** — This presentation will begin with a discussion of the IRS's enforcement objectives with regard to transfer tax returns involving closely held entities. The discussion will address recent developments in Tax Court jurisprudence and its valuation approaches, all with an eye toward minimizing audit risk.

Stephanie Loomis-Price, Perkins Coie LLP, Austin, TX

2:15-3:15 **Expecting the Unexpected: Flexible Planning for 2025 and Beyond** — For the past few years, most estate planners were warning clients that current transfer tax exemptions are scheduled to be cut in half at the end of 2025. Today that seems significantly less likely. If the last twenty years have taught us anything, it is to expect the unexpected. This presentation will review the vast array of tools estate planners have to assist their clients in these uncertain times, with a particular emphasis on drafting that maximizes optionality.

Kim Kamin, Gresham Partners LLC, Chicago, IL

3:15-3:30 **Break**

3:30-4:30 **It's English to Me: Non-U.S. Trust Law for U.S. Lawyers** — Many U.S. clients are beneficiaries of trusts administered in countries other than the United States. Non-U.S. trust law and administrative practices in other countries, however, differ considerably from U.S. trust law. This presentation will address important differences between non-U.S. trust law and U.S. trust law to allow you to better advise clients on tax and nontax implications of being a beneficiary of a non-U.S. trust.

M. Read Moore, McDermott Will & Emery LLP, Chicago, IL

Bernadette Carey, Carey Olsen, Grand Cayman, Cayman Islands

4:30-5:30 **Using Generative AI Ethically & Responsibly In An Estate Planning Practice** — Artificial Intelligence is not a new concept for lawyers who have been applying some forms of it for years. However, the recent emergence of many low-cost and accessible generative AI tools that can offer various benefits in a short time has changed the landscape. But before lawyers can take advantage of these AI assistants, they need to be aware of the ethical and practical implications. How can they ensure that using GAI for client work is secure and appropriate? The existing rules, as well as a new ethics opinion, provide guidance and some best practices. In this presentation, we will discuss what you need to consider when using GAI in your practice.

Catherine Sanders Reach, North Carolina Bar Association, Cary, NC

5:30-7:00 **Cocktail Reception**

ESTATE PLANNING - DAY II

Sponsored by:
Synovus Trust Company, N.A.

FRIDAY MORNING, OCTOBER 31, 2025

David C. Sojourner, Jr., Presiding

7:00-8:00 **Breakfast**

8:00-9:00 **Planning with Life Insurance LLCs after *Connelly* and *Huffman*** — *Connelly* increases risk for any life insurance-funded redemption, and *Huffman* increases risk of IRS disrespects any buy-sell agreement that is subject to Section 2703. Learn how to use a life insurance LLC to reduce these risks and reduce or avoid income tax risk when transferring policies as business ownership changes. We will also discuss fairness among owners when funding life insurance premiums.

Steven B. Gorin, Thompson Coburn LLP, St. Louis, MO

9:00-10:00 **Review of the Past Year's Significant, Curious, or Downright Fascinating Fiduciary Cases** — This presentation will review selected reported fiduciary litigation decisions from 2024 and 2025 that relate to multiple areas of estate planning, estate and trust administration, the fiduciary duties of agents, administrators, trustees, and other fiduciaries, related trial practice, and identifying and navigating contemporary fiduciary challenges.

Dana G. Fitzsimons Jr., Bessemer Trust, Atlanta, GA

10:00-10:15 **Break**

10:15-11:30 **Tax Consequences of Trust Modifications and Early Terminations** — This presentation will review transfer tax issues and surprising income tax ramifications of early trust terminations highlighted in recent PLRs and the *McDougall* case. Importantly, the presentation will address how to avoid these adverse results with more flexible drafting provisions as well as alternative methods of termination.

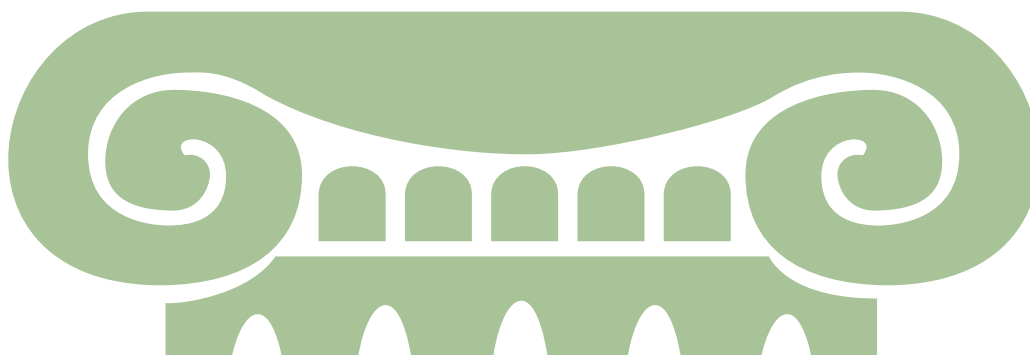
Edwin P. Morrow III, Kelleher + Holland, LLC, Cincinnati, OH

11:30-1:00 **The Great Unknown: What Really Happens When Partners Die?** — They say the only certainties in life are death and taxes. If that has always been true, then why do we know so little about what really happens when a partner dies? This presentation unveils the real truth about the "step-up" in basis when a partner dies and what's left behind for the partnership and its partners. It will discuss planning opportunities before and after death, pitfalls to avoid, and unanswered questions, with a focus on "negative basis" and "negative capital" assets.

Paul S. Lee, Northern Trust Corporation, New York, NY

1:00 **Adjourn**

EASY ONLINE REGISTRATION
WWW.SFTI.ORG



The Beginning and Early Years of SFTI

At a meeting of the Georgia State Bar Association held in June 1964, seated on the veranda of the DeSoto Hotel, Lee Henkel, Jay Johnson, Renee Hawkins, Pat Patterson and Harry Lamon talked about the possibility of organizing an institute to produce an annual educational program for attorneys, accountants and others in the South involved in the federal tax area. It was envisioned to invite practitioners to attend the annual program from the states of Georgia, Florida, North Carolina, South Carolina, Tennessee and Alabama. On June 25, 1965 the corporate charter for Southern Federal Tax Institute, Inc. was obtained, and on October 1, 1965 Southern Federal received a ruling acknowledging its status as a Section 501(c)(3) organization.

The initial twenty trustees were: from Alabama, Thomas Carruthers and Robert Thorington; from Florida, Jack Chambers and John Lowndes; from Georgia, Harold Abrams, William Dennard, Edward DeHority, Mitchell Dunn, William Bradley Hale, James Hancock, Renee Hawkins, Lee Henkel, Harry Lamon, Jay Johnson and William Patterson; from North Carolina, Carlton Fleming, Thomas Hudson and Richard Tuggle; from South Carolina, George Grimbail; and from Tennessee, Elwood Edwards.

Many of the initial Trustees had been speakers at other tax institutes and they had ideas as to how to build a better institute. They knew the most important factor for success was to select timely and important topics and to identify and attract the best possible speakers. And, there was one matter they thought was missing at many tax institutes: a friendly and cordial atmosphere that fostered a mingling of registrants, trustees and speakers.

The First Annual Southern Federal Tax Institute was held at the Dinkler Motor Hotel in Atlanta, Georgia from Wednesday, September 28, 1966, through Saturday, October 1, 1966, adjourning at noon. 172 practitioners paid the \$100 registration fee, which included a cocktail party, a luncheon and all program materials.

After the First Annual Institute, Sherwin Simmons and Frederick Piersol became trustees, as did the first trustee from Mississippi, Lauch Magruder.

The Second Annual Southern Federal Tax Institute was held at The Regency-Hyatt House, Atlanta, Georgia from Tuesday, September 26, 1967 through Friday, September 29, 1967. The registration fee for the Second Institute increased to \$125 and the daily room rate at The Regency-Hyatt House was \$16.

The Institute became a five-day program beginning with the Third Annual Institute which was held again at The Regency-Hyatt House in late September 1968. The registration fee for the Third Annual Institute remained the same as the Second, and additional social events were held to expand on the networking opportunities and the southern hospitality for which the Institute was rapidly becoming known.

The initial Trustees understood that the Institute needed an Executive Director to deal with the hotel, handle the food and drinks, handle the registrations, handle the mailings, and perform the multitude of other arrangements and administrative tasks involved in running the annual Institute. Norman Crandall was the Executive Director of the Institute for Continuing Education of the University of Georgia, and Norman provided the needed support services for the early Institutes. In 1969, Southern Federal hired an Executive Director as an employee of the Institute.

The Trustees also recognized from the start that they needed a Special Advisor with a deep understanding of tax to deal with the different speakers, to edit the materials they submitted, to follow up and get the materials on time, to have the finished materials typed and to have them reproduced and bound. Professor Franklin Burford of the Emory University School of Law served as Special Advisor to the Board for the First and Second Annual Institutes. Professor Charles Saunders of the University of Georgia School of Law served as Special Advisor to the Board for the Third through the Eighth Annual Institutes. Beginning with the Ninth Annual Institute in 1974, Professor Ira Shepard, initially of the University of Georgia School of Law and subsequently of the College of Law of the University of Houston, served as Special Advisor to the Board for 37 years, retiring from those responsibilities in 2010.

With the insight and hard work of the initial Trustees and the assistance of the Executive Director and Special Advisor, the Institute attained considerable success in increasing registrants, which peaked a few years after the passage of the Tax Reform Act of 1986.

All of the individuals who served initially as a Trustee, Special Advisor or Executive Director have either retired or passed away and new individuals have been appointed. Upon this landmark occasion, the current Trustees express their sincere and deep felt gratitude to all of those individuals who relentlessly committed themselves to making the Southern Federal Tax Institute the best annual tax institute in these United States.



SPONSORS

A sincere thank you to the firms listed below for their support of the 60th Annual Southern Federal Tax Institute.

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FOR YOUR INFORMATION

REGISTER ONLINE AT: WWW.SFTI.ORG

REGISTRATION

Please see page 15 for all registration packages and rates. **Registration is available online only** – please visit www.sfti.org to register for in-person or virtual attendance. Credit card payments only. Please contact Mallory Decker (mdecker@brammgmt.com) with questions regarding payments or registering groups of 6 or more. A combination of in-person and virtual attendance is not permitted.

HOTEL RESERVATIONS

The 60th Annual SFTI is pleased to return to the **Grand Hyatt Atlanta in Buckhead** (3300 Peachtree Road NE, Atlanta, GA 30305). A reduced rate of \$280/night has been made for our attendees. Additionally the daily \$30 destination fee will be waived if you book inside the SFTI room block. In order to receive this rate, please go to www.sfti.org; click on the General Info tab. If reserving by phone, please call (404) 237-1234 and *identify yourself as attending the Southern Federal Tax Institute conference*. We urge you to make your hotel and travel plans as early as possible. Please note these rooms will be held as a block, unless exhausted, until **October 4, 2025**, at which time they will be released to the general public.

VIRTUAL ATTENDANCE

If registering for the virtual Institute, please note only one individual email address may be used per registrant. Links for each day will be sent approximately 1-2 weeks prior to the Institute. Please check your Spam folder if you do not see the links in your Inbox. *If you have not received your session links within one week of the Institute, please contact info@sfti.org or mdecker@brammgmt.com*. We will be utilizing Zoom Webinars as our virtual platform. Please ensure Zoom is accessible and operates on your device. Please note a **\$100 technology fee** will be added to your total amount due upon checkout.

CONFERENCE MATERIALS

Registrants will receive a password protected link to access the online materials prior to the Institute. Please contact info@sfti.org or mdecker@brammgmt.com if you do not receive your link within one week of the Institute. Bound hard copies of the course materials will be available to **in-person registrants only** for an additional \$50 per book. Volume 1 contains Mon-Wed materials; Volume 2 contains Thur-Fri materials. Orders must be placed when registering online in advance of the Institute.

SAFETY PROTOCOLS

The health and safety of all SFTI attendees remains our top priority. We are closely monitoring government mandates and policy changes, Centers for Disease Control and Prevention (CDC) guidelines, and public health advancements. Currently, we will rely upon the hotel's policy for large group gatherings.

ADMISSION TO SESSIONS & MEALS

SFTI will provide an identification badge for each registrant. Badges must be worn to gain admittance to all sessions and other functions of the Institute.

MID-DAY PROGRAM

Those registrants who sign up for an optional mid-day program no later than 10:00 AM the day of the program will be provided a box lunch free of charge when they attend. Gluten free and vegetarian options will be available. Please indicate your preference on each day's sign up sheet.

CANCELLATION POLICY

A written request for cancellation must be emailed to info@sfti.org by October 13, 2025. You will receive 100% refund (less \$100 administrative fee). No refunds will be made after October 13, 2025. Registrations may not be switched from in-person to virtual after October 13, 2025.

FUTURE INSTITUTES

October 19-23, 2026

October 18-22, 2027

CONTINUING EDUCATION

The Southern Federal Tax Institute (SFTI) is an advanced seminar designed for tax professionals with educational backgrounds in law, accounting, or business—or equivalent practical experience. The program features a series of in-depth lectures grouped by subject matter. No specific advanced preparation is required. In past years, SFTI has been approved for CPE, CLE, and CFP accreditation by multiple state boards and organizations. Continuing education credit is available only for sessions attended live—either in person or virtually in real time. Please note that a combination of in-person and virtual attendance is not permitted.

ACCOUNTANTS (CPE)

SFTI is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education of 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.

Amount of Recommended CPE credit: **42.5 Tax Hours and 2.0 Regulatory Ethics Hours**

PROGRAM LEVEL: Advanced; **Program Prerequisites:** General knowledge with tax and estate planning; **Delivery Method:** Group Live and Group Internet Based; **Recommended Field of Study:** Tax and Ethics; **Advance Preparation:** None; **Learning Objectives:** Acquisition of knowledge and skills to develop proficiency as a practitioner; maintenance of professional competence as a practitioner; development of proficiency in performance of intricate and complex legal, accounting, estate, and trust law tasks.

CERTIFIED FINANCIAL PLANNERS (CFP)

The 2025 program will be submitted for **25 hours** to the CFP Board of Standards. Eligible credit available for attending Monday, Thursday and Friday sessions only.

ATTORNEYS (CLE)

The 2025 program will be submitted to the state bars in Alabama, Florida, Georgia, Indiana, Kentucky, Louisiana, Mississippi, North Carolina, Ohio, Pennsylvania (in-person only), South Carolina, Tennessee and Virginia.

Various forms required by each organization/state will be available at www.sfti.org (Continuing Education page) closer to the Institute start date.

SFTI strives to meet continuing education requirements for CPAs, CFPs and attorneys across multiple states' boards. However, each state licensing board has unique standards, and SFTI cannot guarantee acceptance of credit, particularly ethics credit, by all jurisdictions.

For more information regarding refunds, concerns and program cancellation policies, please contact info@sfti.org or call (770) 640-8300.

TOTAL COURSE HOURS



37.00 (60-minute hours)

44.50 (50-minute hours)

2.00 hours ethics

COURSE HOURS FOR MONDAY - WEDNESDAY



24.00 (60-minute hours)

28.50 (50-minute hours)

1.00 hour ethics

COURSE HOURS FOR WEDNESDAY - FRIDAY



21.50 (60-minute hours)

25.50 (50-minute hours)

2.00 hours ethics

COURSE HOURS FOR THURSDAY AND FRIDAY



13.00 (60-minute hours)

16.00 (50-minute hours)

1.00 hour ethics

REGISTER ONLINE AT
WWW.SFTI.ORG

SCHEDULE AT A GLANCE

TUESDAY, OCTOBER 28

MONDAY, OCTOBER 27

7:15-9:00

Registration

8:00-9:00

Breakfast

9:00-10:30

RECENT FEDERAL INCOME TAX DEVELOPMENTS

10:30-10:45

Break

10:45-12:00

RECENT FEDERAL INCOME TAX DEVELOPMENTS (Cont'd)

12:15-1:05

Mid-day Program:
OPPORTUNITY KNOCKS -
RESOLVING TAX ISSUES IN THE
CURRENT IRS ENVIRONMENT
Sponsored by Chamberlain,
Hrdlicka, White, Williams & Aughtry

1:15-2:15

TAX POLICY AND LEGISLATIVE
UPDATE: THE VIEW FROM
WASHINGTON

2:15-3:15

INTERNATIONAL TAX LANDSCAPE:
GLOBAL (BEPS PILLAR 2) AND
U.S. TAX UPDATE

3:15-3:30

Break

3:30-4:30

UNDERSTANDING AND USING IRS
AND STATE DOR E-SERVICES

4:30-5:30

NAVIGATING THE ENFORCEMENT
ENVIRONMENT

5:30-7:00

Cocktail Reception

7:30-8:30

Breakfast

8:30-9:20

CURRENT TRENDS IN REAL
ESTATE DEBT WORKOUTS

9:20-10:10

EXITING A PARTNERSHIP THE
"RIGHT" WAY: HOW TO EXIT
A PARTNERSHIP IN A TAX
EFFICIENT MANNER

10:10-10:25

Break

10:25-11:15

CURRENT DEVELOPMENTS FOR
REAL ESTATE PARTNERSHIPS
AND INVESTORS

11:15-12:15

STRUCTURING CONSIDERATIONS
FOR 1031 EXCHANGES

12:15-1:05

Mid-Day Program:
THE FUTURE OF TAXATION
Sponsored by Alliant
Insurance Services

1:15-2:15

CORPORATE TAX AND CROSS-
BORDER HOT TOPICS

2:15-3:15

SALES OF CLOSELY HELD
BUSINESSES: AVOIDING
PITFALLS AND PLANNING
AHEAD FOR THE BEST OUTCOME

3:15-3:30

Break

3:30-4:30

WHY DO WE ROLL THIS WAY?
TAX DEFERRED TRANSACTIONS
IN THE PRIVATE CONTEXT

4:30-5:30

STRUCTURING INVESTMENTS IN
TECH, LIFE SCIENCES AND OTHER
PRIVATE COMPANIES

WEDNESDAY, OCTOBER 29

7:30-8:30

Breakfast and Registration

8:30-9:45

EMPLOYEE BENEFITS:
UPDATES TO LAWS, REGULATIONS,
AND IRS OPERATIONS IN THE
NEW ADMINISTRATION

9:45-10:45

INCOME TAX ACCOUNTING
METHODS: MORE THAN
JUST TIMING

10:45-11:00

Break

11:00-12:00

ESOP AS AN OPTION FOR
OWNERSHIP TRANSITION:
WHAT YOU AND YOUR CLIENTS
NEED TO KNOW

12:15-1:05

Mid-Day Program:
TBD

1:15-2:30

PARTNERSHIP AUDIT RULES:
TRAPS FOR THE UNWARY

2:30-3:25

RESOLVING TAX CONTROVERSIES
WITH THE IRS INDEPENDENT
OFFICE OF APPEALS: WHAT'S
NEW AND WHAT'S NEXT

3:25-3:40

Break

3:40-4:35

INTERNATIONAL INFORMATION
RETURN PENALTIES:
CURRENT DEVELOPMENTS AND
EFFECTIVE STRATEGIES

4:35-5:35

SAFEGUARDING PRIVILEGE:
NAVIGATING KOVEL
ENGAGEMENTS

5:35-6:35

Exhibitors' Cocktail Hour

THURSDAY, OCTOBER 30

7:00-8:00

Breakfast and Registration

8:00-9:30

RECENT FEDERAL WEALTH
TRANSFER TAX DEVELOPMENTS

9:30-10:30

FOUR WEEKS AND A FUNERAL:
CONSIDERATIONS FOR THE TWO
WEEKS BEFORE DEATH AND THE
TWO WEEKS AFTER DEATH

10:30-10:45

Break

10:45-12:00

SECURE-LY PLANNING FOR
RETIREMENT ASSETS

12:15-1:05

Mid-day Program:
HOT TOPICS AT THE INTERSECTION
OF ESTATE PLANNING AND
BUSINESS VALUATION
Sponsored by MPI

1:15-2:15

IRS TRANSFER TAX TARGETS
AND TRIALS: WHAT WERE
THEY THINKING?

2:15-3:15

EXPECTING THE UNEXPECTED:
FLEXIBLE PLANNING FOR
2025 AND BEYOND

3:15-3:30

Break

3:30-4:30

IT'S ENGLISH TO ME: NON-U.S.
TRUST LAW FOR U.S. LAWYERS

4:30-5:30

USING GENERATIVE AI ETHICALLY
& RESPONSIBLY IN AN ESTATE
PLANNING PRACTICE

5:30-7:00

Cocktail Reception

FRIDAY, OCTOBER 31

7:00-8:00

Breakfast

8:00-9:00

PLANNING WITH LIFE
INSURANCE LLCs AFTER
CONNELLY AND HUFFMAN

9:00-10:00

REVIEW OF THE PAST YEAR'S
SIGNIFICANT, CURIOUS, OR
DOWNRIGHT FASCINATING
FIDUCIARY CASES

10:00-10:15

Break

10:15-11:30

TAX CONSEQUENCES OF
TRUST MODIFICATIONS AND
EARLY TERMINATIONS

11:30-1:00

THE GREAT UNKNOWN:
WHAT REALLY HAPPENS
WHEN PARTNERS DIE?

1:00

Adjourn



FOLLOW US FOR THE LATEST UPDATES!



October 27-31, 2025

➤ **REGISTER ONLINE AT** www.sfti.org

REGISTRATION PACKAGES

		EARLY: Received by 09/01/25	STANDARD: Received by 10/06/25	LATE: Received after 10/06/25
■ ■ ■ FIVE-DAY REGISTRATION	10/27-10/31 (Mon - Fri)	\$1,095	\$1,195	\$1,295
■ ■ THREE-DAY REGISTRATION	10/27-10/29 (Mon, Tues, Wed)	\$895	\$995	\$1,095
■ ■ THREE-DAY REGISTRATION	10/29-10/31 (Wed, Thurs, Fri)	\$895	\$995	\$1,095
■ TWO-DAY REGISTRATION	10/30-10/31 (Thurs & Fri)	\$795	\$895	\$995

■ ■ ■ **MONDAY-FRIDAY:**

(available for up to 44.5 hours including 2.0 hours ethics)
 Includes Income Taxation and Hot Topics,
 Business Entity Taxation, Accounting, Employee Benefits,
 Tax Controversy & Estate Planning

■ ■ **MONDAY-WEDNESDAY:**

(available for up to 28.5 hours including 1.0 hour ethics)
 Includes Income Taxation and Hot Topics, Business Entity
 Taxation, Accounting, Employee Benefits & Tax Controversy

■ ■ **WEDNESDAY-FRIDAY:**

(available for up to 25.5 hours including 2.0 hours ethics)
 Includes Accounting, Employee Benefits,
 Tax Controversy & Estate Planning

■ **THURSDAY-FRIDAY:**

(available for up to 16.0 hours including 1.0 hour ethics)
 Includes Estate Planning

DISCOUNTS

- 50% discount for first time attendees (in-person only).
- 50% discount for IRS/Government Employees (in-person only).
- 15% discount for groups of 6 or more (in-person only).
- Additional discounts for full-time tax/law professors – contact mdecker@brammgmt.com.
- Please note there are no discounts available for virtual attendance.
- Discounts may not be combined.

TECHNOLOGY FEE

If attending the Institute virtually, an additional \$100 technology fee will be added to your total amount due upon checkout.

MATERIALS

Every registrant will receive a password protected link to access the online materials prior to the Institute. Printed materials are available for **in-person attendees only** for an additional \$50/book. Volume 1 contains Mon-Wed; Volume 2 contains Thur-Fri. Books must be purchased in advance when registering online.

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MONDAY - WEDNESDAY



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ESTATE PLANNING**
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TOPICS**
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