

**Live Program Date and Location:**

Morgan King: Solving the Mysteries of Discharging Taxes

Wednesday, February 2, 2005 -- Columbia; 9:00 a.m. - 1:15 p.m.

**Video Replay Dates and Locations: (9:00 a.m. - 1:15 p.m. for all locations)**

- Baltimore - MICPEL Offices
- Baltimore - MICPEL Offices
- Salisbury - Office of Nicole Green, PA
- Rockville - Circuit Court Law Library, Room 326
- Rockville - Circuit Court Law Library, Room 326
- Hagerstown - Law Office of Michael Day

**Unable to Attend?***Materials, Audio Tapes and CDs are available to order ten (10) days after course date.**DVDs are available to order sixty (60) days after the course date. \*Price includes tax and shipping charges.*

- Written Materials Inv. #: \$\*
- Audio Tapes and Materials Inv. #: \$\*
- CDs and Materials Inv. #: \$\*
- DVD and Materials Inv. #: \$\*

**Tuition**

- \$169 MSBA Young Lawyer Section Members
  - \$169 MSBA Consumer Bankruptcy Section Members
  - \$189 MSBA Members
  - \$219 All Others
  - \$20 MICPEL Flex/Select Pass Holders
  - \$169 Video Replay
  - \$8 PA MCLE Credit Fee (\$2/hour)
- PA Bar. ID # \_\_\_\_\_

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MICPEL and the Maryland State Bar Association  
 Consumer Bankruptcy Section,  
 in Cooperation with the University of  
 Maryland School of Law and the University of  
 Baltimore School of Law  
 Present:

# MORGAN KING: SOLVING THE MYSTERIES OF DISCHARGING TAXES

WEDNESDAY, FEBRUARY 2, 2005

9:00 A.M. - 1:15 P.M.

Sheraton Columbia Hotel  
 10207 Wincopin Circle  
 Columbia, MD

4 CLE HOURS



# MORGAN KING: SOLVING THE MYSTERIES OF DISCHARGING TAXES

## *What you will learn & why you should attend...*

**Morgan King: Solving the Mysteries of Discharging Taxes** is a practical presentation on discharging income and other kinds of taxes in consumer bankruptcy and small business cases in Chapter 7 and 13.

Mr. King's presentation will include theory and case analysis, but with an emphasis on the hands-on lawyering skills needed to handle a tax discharge case correctly. He will discuss how to evaluate and understand sample tax transcripts, how to handle tax liens, traps for the unwary, and other practical and important aspects of handling delinquent tax liabilities.

Join Morgan King, a nationally recognized authority on discharging taxes in bankruptcy, and gain the confidence and knowledge you need to properly evaluate and handle a routine tax discharge bankruptcy case.

## *Topics to be Covered Include...*

- The Basic Rules of Discharging Taxes in Chapter 7 and Chapter 13
- Tolling Events
- What is a Tax Return?
- What is Willful Attempt to Evade the Tax?
- Dischargeability of Income Taxes, Payroll Taxes, Sales and Use Taxes
- What Portion of a Trust Fund-Payroll Tax is Dischargeable?
- Handling Tax Claims and Liens in Chapter 13 Plans
- Valuation of Tax Liens in Chapter 13
- Attacking or Avoiding Tax Liens in Bankruptcy
- Obtaining and Understanding Tax Transcripts
- Traps for the Unwary and Frequently Missed Opportunities
- Other Practical and Important Aspects of Handling Delinquent Tax Liabilities

## FACULTY

**Morgan D. King** speaks and lectures frequently on the specialized subject of discharging taxes in bankruptcy, and he has appeared before the National Association of Consumer Bankruptcy Attorneys at their conventions annually for the last ten years, the California State Bar Educational Institute, the Texas State Bar Bankruptcy Section, the Ohio Chapter 13 Trustees annual Conference, the Idaho State Bar Bankruptcy Section, the Northwest Bankruptcy Institute, the American Bankruptcy Institute, and numerous local bar associations. He conducts an annual three-day seminar on this topic (BankruptcyAcademy.com). In addition, he has been featured at meetings and seminars of enrolled agents, accountants and other professionals across the country. His book on this subject is used by Federal District Courts and bankruptcy judges, IRS special procedures offices, bankruptcy trustees, bankruptcy lawyers, and enrolled agents. His publication is available at BankruptcyBooks.com.

Mr. King's articles have appeared in the American Bar Journal, the San Francisco Recorder, the Journal of the National Association of Enrolled Agents, the Journal of the National Association of Chapter 13 Trustees, Norton's Annual Survey of Bankruptcy Law, Norton's Bankruptcy Law Advisor, CCH Journal of Tax Practice & Procedure, and various law reviews and other publications.

## *Other Important Information...*

### REFUND AND CANCELLATION POLICY

Telephone, fax and e-mail registrations, accompanied by a credit card authorization, and regular mail registrations, accompanied by a check or credit card authorization, will be accepted until 5:00 p.m. two (2) days before all regular full-day and half-day programs. Registrations at the door will be accepted for regular full-day and half-day programs, but please call to verify availability, date, time, and location. MICPEL reserves the right to cancel or reschedule any program and will notify registrants at least 24 hours in advance of such cancellation or rescheduling. Full refunds, less \$20 for administrative expense, will be made for cancellations received by 5:00 p.m. the day before regular full-day and half-day programs. If you register for regular full-day and half-day programs, but do not attend or cancel, you will receive the course materials following the program in full consideration of tuition paid.

### ACCREDITATION

**For Live Programs:** MICPEL is an accredited sponsor in Pennsylvania, Delaware, Virginia, and West Virginia. MICPEL courses are also routinely approved for credit in every other MCLE jurisdiction in the United States. If you need credit from other states or organizations, you will be given a certificate of attendance for filing. Certificates of attendance will be issued at the end of the live program.

**For Video Replays:** In order to comply with Pennsylvania State MCLE guidelines, MICPEL can only give CLE credit for those video replays held in the Baltimore or Rockville locations. To ensure proper credit, please attend MICPEL video replays in the Baltimore or Rockville locations. Virginia MCLE guidelines require another attorney must be present to view the video and sign the certificate of attendance. MICPEL cannot guarantee more than one attorney will be present at a replay. Certificates of attendance will be issued at the end of the video replay.

### SCHOLARSHIPS & REDUCED FEE REGISTRATIONS

Scholarships and reduced fee registrations for pro bono volunteers and full-time public interest lawyers are available through the Pro Bono Resource Center (PBRC). Call 410.837.9379 for more details.

### INCLEMENT WEATHER POLICY

Should inclement weather or other emergencies necessitate the delay or cancellation of a MICPEL program, an announcement of the delay or cancellation will be posted at [www.micpel.edu](http://www.micpel.edu) no later than 6:30 am on the date of the program. Weather related delays/cancellations will also be announced no later than 6:30 am on the date of the program on MICPEL's voicemail program information line accessed by dialing 410.659.6730 ext. 2.

### NEED SPECIAL ACCOMMODATIONS?

If you need special accommodations, please contact MICPEL at least five (5) days prior to the start date of the course so we can make appropriate arrangements. Call 410.659.6730 to make these arrangements.