



# ABA BUSINESS LAW SECTION

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Business Bankruptcy Committee Members,

I invite you to attend the upcoming Young Lawyer Committee Webinar sponsored by the Young Lawyer Committee and co-sponsored by the Business Bankruptcy Committee, Consumer Bankruptcy Committee and Taxation Committee:

## *Discharging Taxes in Bankruptcy: Late Filed Tax Returns and Dischargeability*

**Thursday, March 19 3:00-4:30 p.m. ET**

Pursuant to 11 U.S.C. § 523(a)(1)(B)(ii) income tax debts may be discharged in bankruptcy so long as the applicable return was filed more than two years prior to the petition date. This is known, in bankruptcy parlance, as the "Two Year Rule." In 2005, an amendment was made to the Bankruptcy Code that, based on several recent Circuit Court of Appeals rulings, has been interpreted to virtually eliminate the Two Year Rule. Other courts disagree with the recent rulings and the issue appears headed to the Supreme Court. Our expert panel will explain how the Two Year Rule works, the effect of the recent Circuit Court of Appeals decisions and how to properly counsel clients in light of the state of the law.

### **Panelists:**

- Wm. Robert Pope, Jr., White & Reaser, PLC, Nashville, TN
- Angela R. Bucci, Bucci Law Offices, Miami, FL
- Steven Fender, Greenspoon Marder, PA, West Palm Beach, FL

### **Moderator:**

Jeffrey M. Sklarz, Green & Sklarz LLC, New Haven, CT

Please note that this non-CLE webinar is free for all ABA Business Law Section members and does not require registration. To log-in to the webinar on March 19, please use the following instructions:

#### To join the online meeting:

1. Go to <https://intercall.webex.com/intercall/j.php?MTID=md0da3f4d3ad6e5dbc984e842759421a7>
2. Enter your name and email address.
3. Click "Join".
4. Enter your phone number to receive a call back to participate in the audio portion of the webinar.

#### To join the teleconference only:

Call-in: (866) 646-6488

Global call-in numbers: <https://www.tconline.com/offSite/OffSiteController.jsp?cc=2709233213>

Conference Code: 270 923 3213

We hope you can join us on March 19!