



2026 Federal Tax Institute of New England Saint Clements Castle and Marina, Portland November 5, 2026 8:00 am – 5:00 pm

Agenda

8:00 a.m. – 9:00 a.m.

Registration & Breakfast

9:00 a.m. – 9:05 a.m.

Introduction

Speaker:

Luke Tashjian, Cohen and Wolf PC, Westport

9:05 a.m. – 10:05 a.m.

Opening Plenary

The Economic Substance Doctrine – Navigating Recent Court Decisions
(2026FTINE-OP)

Speakers:

Joseph Wiener, RSM US LLP, New York, NY

Moderator:

Beth Ann Brunalli, Davidson, Dawson & Clark LLP, New Canaan

10:05 a.m. – 10:15 a.m.

Break

10:15 a.m. – 11:15 a.m.

Concurrent Seminar 1

**A. Striving for Inclusion for income Tax Savings: Basis Step-Up
Planning for trust Beneficiaries**
(Tax/Corporate Track) (2026FTINE-1A)

Speakers:

Brittany Cook, Alti-Global, Wilmington, DE

Travis G. Maurer, Young Conaway Stargatt & Taylor LLP, Wilmington,
DE

Karen E. Yates, Charles Russell Speechlys US LLP, New Haven

B. Estate Planning for Modern Families
(Estates and Probate Track) (2026FTINE-1B)

Speakers:

Marissa Dungey, Dungey and Dougherty PLLC, Greenwich

Raymond Prather, Prather Ebner Wilson LLP, Chicago, IL

C. Navigating Equity Compensation

(Young Attorney/Paralegal Track) (2026FTINE-1C)

Speakers:

Rachael E. Spina, Cohen and Wolf PC, Westport

Eitan Ulmer, Finn Dixon & Herling LLP, Stamford

11:15 a.m. – 11:25 a.m. Break

11:25 a.m. – 12:25 p.m. Concurrent Seminar 2

A. Determining Domicile: How Taxing Authorities Evaluate Domicile for Income and Estate Tax Purposes

(Tax/Corporate Track) (2026FTINE-2A)

Speakers:

Louis P. Bucari, Connecticut Department of Revenue, Hartford

Daniel Chavez, Hodgson Russ LLP, New York, NY

Robert Day, Green & Sklarz LLC, New Haven

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

B. QTIP of the Iceberg: Hidden Gift Tax Dangers in Trust Modifications

(Estates and Probate Track) (2026FTINE-2B)

Speakers:

Keri Brown, Baker & Botts, Houston, TX

Deborah Tedford, Tedford Law Firm PC, Mystic

C. Exit Planning for Closely Held Businesses and Their Owners

(Young Attorney/Paralegal Track) (2026FTINE-2C)

Speaker:

Clifford R. Ennico, Law Offices of Clifford R. Ennico, Fairfield

12:25 p.m. – 12:35 p.m. Break

12:35 p.m. – 1:35 p.m. Lunch and Awards

1:35 p.m. – 2:35 p.m. Afternoon Plenary

Washington Update - Pending and Potential Administrative and Legislative Changes

(2026FTINE-AP)

Speaker:

Carl C. Fiore, Andersen, New York, NY

2:35 p.m. – 2:45 p.m. Break

2:45 p.m. – 3:45 p.m.

Concurrent Seminar 3

A. State Taxation of Remote Workers
(Tax/Corporate Track) (2026FTINE-3A)

Speakers:

Ryan V. Leichsenring, Day Pitney LLP, Hartford

Christopher Mullen, Day Pitney LLP, Parsippany, NJ

B. Monsters in the Closet: The Issues that Keep Fiduciaries Awake at Night
(Estates and Probate Track) (2026FTINE-3B)

Speakers:

Amanda D’Arcy, M&T Bank, Wilmington, DE

Beth Shapiro Kaufman, Lowenstein Sandler LLP, Washington, DC

C. Cybersecurity
(Young Attorney/Paralegal Track) (2026FTINE-3C)

Speakers:

Alexander R. Cox, Troutman Pepper Locke LLP, Hartford

Brendon P. Levesque, Taylor & Levesque LLC, Moodus

3:45 p.m. – 3:55 p.m.

Break

3:55 p.m. – 4:55 p.m.

Closing Plenary

Trust Distribution Standards: Smoot Sailing into the Ascertainable Standard Safe Harbor
(2026FTINE-CP)

Speakers:

Allison R. Clapp, Stewart Plant & Blumenthal LLC, Baltimore, MD

Erica Howard-Potter, Pryor Cushman LLP, New York, NY

4:55 p.m. – 5:00 p.m.

Closing Remarks

Speaker

Deborah J. Tedford, Tedford Law Firm PC, Mystic