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- St. Croix Chippewa Indians of Wisconsin
- Stoel Rives LLP
- Three Affiliated Tribes
- United Tribes Technical College
- University of Michigan Law School

A Comprehensive Two-Day Conference on

Tax Management for Tribes

Current state of tribal taxation and business strategies

January 26 & 27, 2009

Minneapolis, Minnesota
Minneapolis Convention Center

Credits: MN CLE pending (call about others)
Quick when/where: 8:30 a.m., 1301 Second Avenue South

Tax Management for Tribes Conference
January 26 & 27, 2009 | Minneapolis, Minnesota
Minneapolis Convention Center

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- 8:00 Registration and Continental Breakfast**
- 8:30 Introduction and Overview**

Vanya S. Hogen, Esq., *Program Co-Chair*
 Jacobson, Buffalo, Magnuson, Anderson & Hogen, P.C.
 Saint Paul, MN

Michael P. O'Connell, Esq., *Program Co-Chair*
 Stoel Rives LLP ~ Seattle, WA
- 8:45 Overview of Current Federal, Tribal and State Taxation Authority on Indian Reservations**

Federal and state taxation of tribal members on and off reservations; state and tribal taxation of non-members on reservations; Indian Trader's Act exemptions

Jessica Intermill, Esq.
 Jacobson, Buffalo, Magnuson, Anderson & Hogen, P.C.
 Saint Paul, MN
- 9:30 The New Era of Increasing IRS Audits of Tribal Governments**

IRS' Office of Indian Tribal Governments (ITG) scrutiny of tribal government benefits to tribal members; other hot issues for ITG; preparing for the audit

Mary J. Streitz, Esq.
 Dorsey & Whitney LLP ~ Minneapolis, MN
- 10:15 Break**
- 10:30 Current IRS Policies Towards Tribal Tax Exempt Bonds**

Implications of the recent IRS ruling in the Agua Caliente Band of Cahuilla Indians case

Kent E. Richey, Esq.
 Faegre & Benson ~ Minneapolis, MN
- 11:15 Recent Developments with the IRS's Office of Indian Tribal Governments**

Update on pending guidance, tribal pension rules, tribal employment tax issues, recent law changes, and common audit issues

Kenneth G. Voght, Esq.
Group Manager, Office of Indian Tribal Governments
 Internal Revenue Service ~ Washington, DC

- 12:00 Lunch (on your own)**
- 1:15 Prospects for Federal Legislative Changes to Increase Tax Incentives for Economic Development on Tribal Lands**

The view from inside the beltway on what happened in the last Congress and what to expect in the next

Paul G. Moorehead, Esq.
 Drinker Biddle & Reath LLP ~ Washington, DC
- 2:00 State and Tribal Perspectives on Minnesota's State/Tribal Tax Agreement and Primary Remaining Issues**

State perspective

Terese Mitchell, Esq.
Director, Appeals and Legal Services Division
 Minnesota Department of Revenue ~ St. Paul, MN

Tribal perspective

Thomas M. Disselhorst, Esq., *General Counsel*
 United Tribes Technical College ~ Bismarck, ND
- 3:15 Break**
- 3:30 Case Study: Three Affiliated Tribes' Tax Agreement with the State of North Dakota to Spur Oil and Gas Production on the Fort Berthold Reservation**

Streamline the current two-tax system into one

Damon K. Williams, Esq., *Managing Attorney*
 Three Affiliated Tribes ~ New Town, ND

State perspective

Ryan M. Bernstein, Esq.
Chief Legal Counsel and Senior Policy Advisor
 Governor's Office of North Dakota ~ Bismarck, ND
- 4:30 Local Property Taxes: City of Sherrill v. Oneida Nation**

Impact of this case and its progeny on Indian tax cases

Colette Routel, Esq., *Visiting Professor*
 University of Michigan Law School ~ Ann Arbor, MN
- 5:00 End of Day One**



About the Conference

LAW SEMINARS INTERNATIONAL

We dedicate all of our efforts to producing high-quality professional education programs.

Our seminars provide an opportunity for lawyers to learn about their clients' businesses and for the clients to learn about the legal issues impacting their business.

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As business activity on Indian reservations grows and diversifies, tribal tax issues become increasingly important. Tribes must balance the need to support tribal services and programs with encouraging development. They must also keep abreast of federal and state tax law and its implications for tribal governments.

For attorneys, tribal, industry and governmental representatives, non-tribal businesses interested in doing business with tribes and financial institution executives, this conference offers a comprehensive view of current state, federal, and tribal tax issues in Indian country. We will cover on and off reservation jurisdictional issues, IRS treatment of tribal-member trusts, designing and administering tribal tax programs, tribal tax-exempt bond issuance, case-law and legislative updates, and practical strategies for working with states and the IRS.

This conference offers a comprehensive update on tribal tax management for anyone involved with business developments on and off reservations.

~ Program Co-Chairs: Vanya S. Hogen, Esq. and Michael P. O'Connell, Esq.



8:00 Registration and Continental Breakfast

8:30 Incidence of Tax Issues

Defining "legal incidence" of a tax, determining who bears the legal incidence of a tax, and structuring transactions to minimize states' ability to impose taxes in Indian country

Vanya S. Hogen, Esq., Program Co-Chair

9:00 Taxing Tribal Corporations or LLCs (On and Off Reservations)

Why tribal governments should consider the creation of separate entities to conduct business

Andrew Adams, III, Esq., General Counsel
St. Croix Chippewa Indians of Wisconsin ~ Webster, WI

9:45 Tax Issues in Renewable Energy Development on Indian Lands

Special considerations for doing business in tribal jurisdictions

Michael P. O'Connell, Esq., Program Co-Chair

10:30 Break

10:45 Procedures and Strategies for Obtaining Private Letter Rulings

Lisa R. Pugh, Esq.
Faegre & Benson ~ Minneapolis, MN

11:30 Setting Up Tribal Tax Codes and Administrative Machinery

What you should think about to avoid issues later

Susan Allen, Esq.
Olson, Allen & Rasmussen LLC ~ Minneapolis, MN

Examples of tribal taxes, codes and administrative regulations to consider

Rob Roy Smith, Esq.
Ater Wynne LLP ~ Seattle, WA

12:30 Questions and Answers

12:45 Evaluations and Adjourn

Upcoming Seminars:

Table with 3 columns: Seminar Title, Date, Location. Includes seminars like Land Use in Montana, Bi State Compacts & Water Coordination, Green Development, etc.

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Registration & Other Conference Information

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Walk-ins are welcome, subject to space availability.

Registration is complete when we receive payment or agree to later payment.

Tuition: Regular tuition for this program is \$895 with a group rate of \$745 each for two or more registrants from the same firm. For government employees, we offer a special rate of \$595. For tribal members, students and people in their job for less than a year, our rate is \$447.50. All rates include admission to all seminar sessions, food and beverages at breaks, and all course materials. Make checks payable to Law Seminars International.

Substitution & Cancellation: You may substitute another person at any time. We will refund tuition, less a \$50 cancellation fee, if we receive your cancellation by

5:00 p.m. on Monday, January 19, 2009. After that time, we will credit your tuition toward attendance at another program or the purchase of a Homestudy. There is a \$25 cancellation fee for Course Materials orders and \$50 for Homestudy orders.

Seminar Location: The conference will be held at the Minneapolis Convention Center at 1301 Second Avenue South in Minneapolis, MN 55403. Call the Convention Center directly at (612) 335-6000 with any questions regarding the conference site. For nearby hotels, visit http://www.minneapolis.org/page/1/minneapolis-minnesota-hotels.jsp

Continuing Education Credits: MN CLE for this program is pending. Upon request, we will apply for CLE credits in other states and other types of credits.

If You Cannot Attend: Our complete Homestudy Course, consisting of a DVD recording and the written course materials, is available for \$905. The written course materials alone are available for \$100. We will ship your Homestudy order via UPS ground within two weeks after the seminar or the date we receive payment (whichever is later).

Faculty: Tax Management for Tribes Conference

Vanya Hogen, Program Co-Chair, partner at Jacobson, Buffalo, Magnuson, Anderson & Hogen, P.C, is an enrolled member of the Oglala Sioux Tribe. She represents tribal governments and their business partners in litigation and transactions, including Indian gaming and tribal financing. *Minnesota Law and Politics* named her a "Super Lawyer" for the fourth time.

Michael O'Connell, Program Co-Chair, partner at Stoel Rives LLP, focuses on natural resources, environmental, energy and Indian law, including tax and project development matters. Previously he was General Counsel to the Hopi Tribe and was in the Office of Reservation Attorney for the Quinault Indian Nation and the Confederated Tribes of the Colville Indian Reservation.

Andrew Adams, III, General Counsel for the St. Croix Chippewa Indians of Wisconsin, represents the tribe on all legal matters. He is Vice Chairperson of the Indian Law Section Board of the State Bar of Wisconsin.

Susan Allen, partner at Olson, Allen & Rasmussen LLC practices in commercial transactions, construction law, financing transactions, gaming regulatory compliance, employment law, corporate law, drafting of tribal codes, and tax planning for small businesses and non-profit organizations. She focuses on tribal, state and federal taxation issues and litigation, and promulgation of tribal tax codes and regulations.

Ryan M. Bernstein, Chief Legal Counsel and Senior Policy Advisor for the Governor's Office of North

Dakota, is responsible for preparing and reviewing legislation and legal documents, and works with the Indian Affairs Commission.

Thomas M. Disselhorst, General Counsel for United Tribes Technical College, teaches Federal Indian Law and is a legislative lobbyist for United Tribes. He assists with advocacy of national American Indian issues including economic development and health care. He also represents the Great Plains and North Dakota Indian Gaming Associations.

Jessica Intermill, tribal attorney at Jacobson, Buffalo, Magnuson, Anderson & Hogen represents Indian tribes, tribal members, and businesses in matters involving sovereign immunity, taxation, reservation boundaries, and tribal jurisdiction.

Kenneth G. Voght is Group Manager at the Office of Indian Tribal Governments with the Internal Revenue Service. He wrote and taught Tribal Protocol training, and directed the development of Casino Tax Law, Employment Tax, and Tip Compliance Training for ITG employees.

Terese Mitchell is Director of Appeals and Legal Services Division for the Minnesota Department of Revenue. Previously she was the Tax System Manager for Sales, Special and MNCare taxes at the Department.

Paul G. Moorehead, partner at Drinker Biddle & Reath LLP, focuses on federal Indian law and policy including initiatives, policies and programs that affect Indian Tribal governments and Native American people. He is listed in Chambers USA.

Lisa R. Pugh, partner in the tax practice at Faegre & Benson, advises public and private corporations on mergers and acquisitions, including taxable and tax-free transactions, and focuses on the tax aspects of public stock and debt offerings including convertible debt, trust preferred securities and debt securities.

Kent E. Richey, partner at Faegre & Benson LLP focuses on debt financing, including taxable and tax-exempt financings for long-term and acute health care facilities, multi-family projects, Indian enterprises and airports.

Colette Routel, Visiting Professor at the University of Michigan Law School teaches Federal Indian Law and Natural Resource Law. She focuses her practice on litigation, gaming, financing and other matters for Indian tribes, tribal members and businesses.

Rob Roy Smith, of counsel at Ater Wynne LLP, advises on federal law, including economic development, natural and cultural resource protection, taxation, tribal sovereignty and gaming

Mary J. Streitz, partner at Dorsey & Whitney LLP in the Tax Department and Indian Law Practice Group and Head of the Indian Tax Practice, focuses on representation of tribes, tribal entities and tribal members in federal, state and tribal tax matters. She is on the IRS Advisory Committee for Tax Exempt and Government Entities.

Damon Williams, Managing Attorney for Three Affiliated Tribes, focuses on economic development for the Tribe especially in the areas of oil and gas.

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Who Should Attend:

Attorneys, tribal, industry and governmental representatives, non-tribal businesses interested in doing business with tribes, and financial institution executives

You Will Learn About:

- Taxation authority on Indian reservations
- Tribal member trusts
- IRS policies towards bonds
- Priorities at the IRS office of Indian Tribal Governments
- Private letter rulings
- Three Affiliated Tribes tax agreement
- Local property taxes
- Taxing tribal corporations
- Renewable energy development
- Tax incentives for economic development
- Legislative changes
- Setting up tribal tax codes

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