GEORGIA TAX FORUM
ATLANTA

November 5-6, 2015
Cobb Galleria Centre, Atlanta
Event Code: 13065  |  LS13065

A MUST-ATTEND CONFERENCE FOR ALL TAX PROFESSIONALS

The Georgia Society of CPAs
The Georgia Tax Forum - Atlanta provides you with the knowledge and skills you need to survive the upcoming tax season. This program covers changes in the tax law that impact you and your clients.

Can't make it to Atlanta? See page 8 for more information on the Georgia Tax Forum in Savannah or attend the Atlanta forum via live stream from your home or office. See details below.

Who Should Attend: CPAs practicing in all areas of tax

Live stream attendance offers real-time interaction and Q&A with speakers in a convenient format. Sessions in the program indicated with the symbol are available to stream.

For more information or to register, visit olc.gscpa.org or call 404-504-2985 or 800-330-8889, Opt. 3.
KEYNOTE SPEAKERS

JOHN J. CONNORS, CPA, J.D., LL.M
Tax Educators Network, Inc.
As an accounting graduate of La Salle University in Philadelphia, Professor Connors went on for his law degree at the University of Notre Dame, graduating in 1980, and obtained his Masters of Law in Taxation at the University of Miami Law School in Coral Gables, Fla. His professional background includes experience in income and estate tax planning, as well as individual, partnership and corporate tax return preparation and research as a senior tax consultant for Price Waterhouse in the Philadelphia and South Bend offices. Professor Connors also worked on expatriate and corporate tax matters as an international tax consultant for the Chrysler Corporation in London, England.

CHIEF JUDGE LAWRENCE O’NEAL, JR.
Georgia Tax Tribunal
Chief Judge Lawrence O’Neal Jr. is a former Republican member of the Georgia House of Representatives, representing District 146 following his win in a special election on November 6, 2001, to April 30, 2015, when he resigned to become the chief judge on the Georgia Tax Tribunal. O’Neal served as the House Majority Leader from 2011 to his resignation. His professional experience includes working as a partner with O’Neal, Long and Hall, LLP, Manager of the Doctors Clinic of Warner Robins, and System Analyst of Burroughs Corporation.

LYNNE RILEY
Georgia Department of Revenue
Commissioner Lynne Riley comes to the Department of Revenue most recently from the Georgia General Assembly, where she served her fourth year in office as the House District 50 (Johns Creek) Representative. She served as one of Gov. Deal’s floor leaders and as a member of the Ways and Means, Natural Resources and Environment, Retirement and the Metropolitan Atlanta Rapid Transit Oversight committees. Commissioner Riley previously served as the Fulton County Commissioner for District 3 from July 2004 to December 2010. As Commissioner, Riley served on the Fulton County Employees Retirement Board and the Fulton County Defined Contribution Retirement Plan Committee.
DAY ONE
THURSDAY, NOVEMBER 5, 2015

6:30 – 8 a.m.
Registration and Continental Breakfast

7 – 7:50 a.m. (Optional) Early Session
A - The Criminal Tax Coffee Klatch
Vivian D. Hoard, J.D., Taylor English Duma LLP, Atlanta, Ga.
While the IRS has conceded that “avoidance of taxes is not a criminal offense” and “any attempt to reduce, avoid, minimize or alleviate taxes by legitimate means is permissible,” the IRS has established two tracks (civil and criminal) by which to determine whether one person’s “tax avoidance” has become the Government’s alleged “tax evasion.” We will examine what constitutes criminal tax activity vs. civil tax liability, followed by a case study, and how to deal with clients going down this path.

8 – 8:05 a.m.
Welcome and Announcements

8:05 – 9:45 a.m.
B – Tax Update: Current Developments Affecting Business
Focus on vital developments to closely-held businesses and their owners, which includes a thorough review of important cases and rulings and how they impact year-end planning for our closely-held business clients. Of special importance will be the impact of the Health Care Act on employers, including the excise tax on individual policy and Medicare premiums, as well as the continuing analysis of costs involving repairs v. capitalization.

9:45 – 10 a.m.
Networking Break

10 – 11:40 a.m.
C – Tax Update: Current Developments Affecting Individuals
Focus on developments of vital importance to individual tax clients with an emphasis on year-end planning. It will include an overview of the expired tax provisions and the status of the extenders bill, as well as any new tax law proposals. Also, important issues that remain unanswered with the “net investment tax” and the continuing impact of the passive loss rules.

11:40 a.m. – 12:40 p.m.
Lunch

12:45 – 2 p.m.
D1 – Flowthrough Entity Basis: Taking K-1 Losses and Taxation of Distributions
Examine the rules side-by-side for taking K-1 losses as well as the taxation of distributions from partnerships v. S corporations. Look at the major differences and how guaranteed debt for S corps can be converted into additional shareholder debt basis.
D2 - Dealing with the “New” IRS During Planning, Reporting and Disputing Stages
Charles E. Hodges II, J.D., Kilpatrick Townsend & Stockton LLP, Atlanta, Ga.
The IRS's budget problems have created many difficulties for taxpayers and their advisors. Explore how to deal with these issues during the planning stages of transactions, as well as reporting of those transactions to minimize audit exposure. For the taxpayers that find themselves in an examination, the presentation will discuss how to expedite the resolution of the exam and handle any future disputes through alternative dispute resolution, appeals, or court.

2 - 2:20 p.m.
Networking Break

2:20 - 3:10 p.m.
E1 - State Tax Credits: Self-Help Tax
George Strobel, CPA, J.D., State Tax Credit Exchange, Atlanta, Ga.
Review the benefits available to taxpayers acquiring state tax credits in Georgia, North Carolina and South Carolina. Details concerning the structure, taxation and pricing will be provided. The presentation will include a discussion of the mechanics involved in acquiring these credits and their reliability.

E2 - Social Security: Your Questions Answered
Andrew Sullivan, Edward Jones, Atlanta, Ga.
Bert Hene, RHU, Hene Health Brokerage, Edward Jones, Atlanta, Ga.
The presentation will tackle the following questions: How does Social Security fit into my retirement income plan?; When should I start taking benefits?; What about taxes?; and How should my health insurance and Medicare figure into my plan?

3:20 - 4:35 p.m.
F1 - The Antidote for Rubbing Salt in the Wound: Every Conceivable Defense Against Penalties
David Aughtry, J.D., LL.M., Chamberlain, Hrdlicka, White, Williams & Aughtry, Atlanta, Ga.
While Congress and traditional constitutional principles contemplated that penalties should only be imposed upon a clear violation of a clear standard, the IRS now presumes the application of penalties and often measures them by way of hindsight. And trial courts facing an appeal may not be inclined to undermine their ruling on the merits. We will focus on defenses and strategies in pressing those defenses.

F2 - Retirement Planning for Your Clients and Yourself
Timothy Sheehan, BNY Mellon Wealth Management, Atlanta, Ga.
Peter Stewart, CFP®, BNY Mellon Wealth Management, Atlanta, Ga.
Learn tips to navigate the retirement planning process for your clients and yourself. Current tax strategies will be featured in this session led by two senior wealth strategists.
6:30 – 8 a.m.
Registration and Continental Breakfast

7 – 7:50 a.m. (Optional) Early Session
   G - Peer Review Update: Doing Quality Work (A&A)
The AICPA is pushing hard on peer reviewers to get it right, and on the profession to perform the audits, reviews, and compilations in accordance with all applicable standards. This early riser session with give you insights into what it means for your practice.

8 - 8:05 a.m.
Welcome and Announcements

8:05 - 9:20 a.m.
   H - State of the Estate and Gift Tax
   Howard Neiswender, Esq., Sirote and Permutt, PC, Birmingham, Ala.
Address important estate, gift, and generation-skipping transfer tax developments. But because the wealth transfer taxes are waning in importance for most estate planners, it also will focus on procedure, income tax, and state law developments of significance to planners everywhere.

9:20 - 9:35 a.m.
Networking Break

9:35 - 10:25 a.m.
   I - Tax Tribunal Update
   Chief Judge Lawrence O’Neal, Jr., Georgia Tax Tribunal, Atlanta, Ga.
The Georgia Tax Tribunal is in its third year of successfully helping to resolve hundreds of tax matters with the help of the Georgia Department of Law and the Georgia Department of Revenue. Review the structure of the Tribunal, the many unusual kinds of cases that have been brought to the Court’s attention in this its third year, and questions that have arisen in how to properly adjudicate and resolve certain matters, along with deficiencies in some cases filed with the Tribunal.

10:30 – 11:45 a.m.
   J - SALT Hot Topics
   Jeffrey C. Glickman, JD, LL.M., Habif, Arogeti & Wynne, LLP, Atlanta, Ga.
Learn about SALT and other multi-state tax news of the past year addressing issues such as nexus, transfer pricing, sales tax on technology-based services (i.e., cloud computing/ SaaS), apportionment, combined reporting, and many more. We will also review significant state/local tax legislation in Tennessee, Connecticut, New York City, Nevada, and others.
11:45 a.m. - 1:20 p.m.

Lunch

K - Georgia Department of Revenue Update

Lynne Riley, Georgia Department of Revenue, Atlanta, Ga.

Meet the new Commissioner, Lynne Riley, and receive an overview of the Department of Revenue, including agency priorities, customer service initiatives, fraud detection efforts, internal procedural changes, and tax law changes. We will also touch on what you may expect during the upcoming tax season.

1:20 - 2:35 p.m.

L1 - Affordable Care Act Best Practices: What to Expect in 2016 and Beyond

John Haslinger, ADP, LLP, Atlanta, Ga.

The Affordable Care Act’s (ACA) Employer Shared Responsibility provisions are in effect for Applicable Large Employer (ALE) and Annual Health Care Reporting is undoubtedly on your radar. You will walk away with best practices on: reporting on Forms 1094-C and 1095-C; who needs to report; who needs to get a report; when reports have to be filed; filing when employees are covered through Taft-Hartley Multi-Employer Trusts; section 4980H penalty assessments and appeals; types and sources of data required to comply; and the risk of contingent workers.

M1 - Taxing Times in Divorce

Elizabeth J. Garrett, CPA, JD, CVA, Frazier & Deeter LLC, Atlanta, Ga.

An in-depth look at the tax issues and pitfalls during and after the divorce. Planning tips for clients will also be discussed.

L2 - Compilation and Review: A Serious Update (A&A)

G. Bliss Jones, CPA, Jones and Kolb, CPAs, Atlanta, Ga.

Things have really changed in the compilation and review world. First and foremost, it has added a new service – preparation of financial statements. Next, all the reports have changed - again! Finally, peer review has gotten serious. Come hear the experienced professional make some sense of it all, and more importantly keep you in good standing with your clients.

2:35 - 2:50 p.m.

Networking Break

2:50 - 4:05 p.m.

M2 - Small Business Fraud: War Stories (A&A)

Laurie G. Dyke, CPA/CFF, CFE, CFC, IAG Forensics, Marietta, Ga.

Real-life examples of tax and accounting fraud perpetrated in small businesses will lead the discussion on methods of concealment, and provide techniques that practitioners can use to identify risk areas to better serve their clients.
GEORGIA TAX FORUM
SAVANNAH

December 3-4, 2015
Coastal Georgia Center, Savannah
Event Code: 13060

Can’t make it to Atlanta? The Georgia Tax Forum - Savannah provides you with the knowledge and skills you need to survive the upcoming tax season. This program covers updates and changes in the tax law that impact you and your clients.

CPAs practicing in all areas of tax will benefit from attending this two-day conference.

RESERVE YOUR ROOM NOW!

Residence Inn Savannah Historic District
Tel: 912-233-9996
Rate: $129 | $12/day Valet Parking
Deadline: November 6

To register: Visit www.gscpa.org or call 404-504-2985 or 800-330-8889, Opt. 3
REGISTRATION

Event Code: 13065, 13067, 13068

Name        Mi        Last        Member #

Company/Firm Name

Address

City        State        Zip

Phone        Fax        Email

Registration Confirmation: ☐ Mail    OR    ☐ Email

Check here if registration includes a change of address: ☐

PRICING INFORMATION

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| LS13068 - Friday | $255 by 10/22 | $315 by 11/3 $355 after 11/3 | $355 by 10/22 | $415 by 11/3 $455 after 11/3 |

Cancellation Policy: Cancellations/Transfers made up to three weeks before the seminar or conference will not incur an administration fee. Cancellations/Transfers made during the Standard Fee time frame are subject to a $50 administration fee. Cancellations/Transfers made within three business days are subject to a $100 administration fee for members; $150 for nonmembers. Cancellations/No shows on the date of the event forfeit the entire registration fee. No refunds or transfers of course fee will be made after the date of the event.

REGISTER TODAY!

CALL GSCP A CPE Department at 404-504-2985 or 800-330-8889, Opt. 3 to place a credit card order

FAX a completed registration form with credit card information to GSCP A at 404-237-1291

INTERNET registration available at www.gscp a.org

MAIL your completed registration with credit card information or check made payable to The Georgia Society of CPAs: The Georgia Society of CPAs Six Concourse Parkway, Suite 800, Atlanta, GA 30328
BREAKOUT SESSIONS

THURSDAY, NOVEMBER 5
12:45 - 2 p.m.
- D1 - Flowthrough Entity Basis: Taking K-1 Losses and Taxation of Distributions
- D2 - Dealing with the “New” IRS During Planning, Reporting and Disputing Stages

2:20 - 3:10 p.m.
- E1 - State Tax Credits: Self-Help Tax Relief
- E2 - Social Security: Your Questions Answered

3:20 - 4:35 p.m.
- F1 - The Antidote for Rubbing Salt in the Wound: Every Conceivable Defense
- F2 - Retirement Planning for Your Clients and Yourself

FRIDAY, NOVEMBER 6
1:20 - 2:35 p.m.
- L1 - Affordable Care Act Best Practices: What to Expect in 2016 and Beyond
- L2 - Compilation and Review: A Serious Update (A&A)

2:50 - 4:05 p.m.
- M1 - Taxing Times in Divorce
- M2 - Small Business Fraud: War Stories (A&A)

MATERIALS

- Download eMaterials
- Printed Materials

Choose how you wish to receive conference materials

- No printed materials provided at the conference
- Will receive printed materials at the conference

Live Stream Attendees will receive eMaterials

PAYMENT INFORMATION

- In Person Attendance
- Live Stream Attendance

- Use Money on Account
- Check for $___________ made payable to The Georgia Society of CPAs
- Amount to charge credit card $___________
- Personal Card OR Company Card
- Discover OR MasterCard OR AmEx OR Visa

Card Number
Expiration Date
Name as it appears on card
Signature
TASK FORCE MEMBERS

CHAIR:
Karen C. Drescher, CPA, Karen C. Drescher, CPA, PC, McDonough, Ga.

VICE CHAIR:
William C. Harshman II, CPA, Harshman & Company, LLC, Atlanta, Ga.

MEMBERS:
David A. Hendelberg, CPA, J.D., PFS, CFP*, Jones and Kolb, CPAs, Atlanta, Ga.
Jeffrey H. Kess, CPA, J.D., Gomel, Davis & Watson, LLP, Atlanta, Ga.
Rick W. Rosell, CPA, Bennett Thrasher PC, Atlanta, Ga.

FACILITY

Cobb Galleria Centre
2 Galleria Parkway SE, Atlanta, Ga. 30339
770-955-8000
Directions: http://tinyurl.com/cobbgalleria

HOTEL

Renaissance Waverly Hotel
2450 Galleria Parkway, Atlanta, Ga. 30339
770-953-4500
Website: www.renaissancewaverly.com

*GSCPA does not have a room block established at any hotel

ITEMS TO NOTE

If you have a specific dietary or other need, please contact the CPE Department at least one week prior to the conference at 404-504-2985 or 800-330-8889, Opt. 3.

If you have special needs under the Americans with Disabilities Act, please attach a written description or call 404-504-2985 or 800-330-8889, Opt. 3.