The Georgia Society *of* CPAs

GEORGIA TAX FORUM SAVANNAH

December 3-4, 2015

Coastal Georgia Center, Savannah

Event Code: 13060

A MUST-ATTEND CONFERENCE FOR ALL TAX PROFESSIONALS

The Georgia Society *of* CPAs

GEORGIA TAX FORUM SAVANNAH

December 3-4, 2015 | Coastal Georgia Center, Savannah

Event Code: 13060 (both days);

13062 (Thursday Only); **13063** (Friday Only);

CPE Credit: Up to 18 hours credit including 4 hours of A&A

14.2 hours of CLE (applied for)

17 hours of CFP® (applied for)

The Georgia Tax Forum - Savannah 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.

Who Should Attend: CPAs practicing in all areas of tax

GOLD SPONSOR

Ameris Bank

amerisbank.com

EXHIBITORS

Pritchard & Jerden

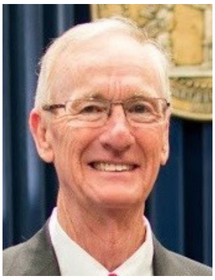
State Tax Credit Exchange

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, DECEMBER 3, 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
John J. Connors, CPA, J.D., LL.M., Tax Educators Network, Inc., Mequon, Wis.
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
John J. Connors, CPA, J.D., LL.M., Tax Educators Network, Inc., Mequon, Wis.
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
John J. Connors, CPA, J.D., LL.M., Tax Educators Network, Inc., Mequon, Wis.
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 Relief

George Strobel, 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.

DAY TWO

FRIDAY, DECEMBER 4, 2015

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)
Chris Rouse, CPA, Windham Brannon, PC, Atlanta, Ga.
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 - Flying High in the Perfect Financial Storm
Howard Neiswender, Esq., Sirote and Permutt, PC, Birmingham, Ala.
Learn how to integrate income tax, asset protection and estate planning in your practice. With clients today facing the perfect financial storm of lower returns, higher taxes and unprecedented risks, it is critical to engage in creative, out-of-the-box planning. Focus on creating a three-legged stool of income tax, estate tax, and asset protection strategies that can be incorporated into virtually any engagement to weather this perfect storm.

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.

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

Chris Rouse, CPA, Windham Brannon, PC, 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.

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.

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.

TAX SEMINARS IN YOUR AREA

Federal Tax Update: Individuals (Form 1040)
November 5, 2015 | Event Code: 11017
Coastal Georgia Center | 8 hours General

The Top Ten Tax Topics of 2015
November 5, 2015 | Event Code: 11018
Jekyll Island Convention Center | 8 hours General

Federal Tax Update: C&S Corporations, Partnerships & LLCs (Forms 1120, 1120S & 1065)
November 6, 2015 | Event Code: 11022
Coastal Georgia Center | 8 hours General

2015 Accounting and Auditing Update for the Real World
November 9, 2015 | Event Code: 11025
Jekyll Island Convention Center | 8 hours A&A

A&A for Tax People Who Hate A&A
November 10, 2015 | Event Code: 11029
Coastal Georgia Center | 8 hours A&A

Combating Fraud: Turning Vulnerability to Victory Every Day
November 12, 2015 | Event Code: 11040
Coastal Georgia Center | 8 hours A&A

Compilations and Reviews: Engagement Performance and Annual Update
November 13, 2015 | Event Code: 11085
Coastal Georgia Center | 8 hours A&A

Corporate Finance Check-Up: Renovate Your Analytical Toolbox
December 8, 2015 | Event Code: 12026
Coastal Georgia Center | 8 hours General

2015 FASB and AICPA Update (YB)
December 21, 2015 | Event Code: 12079
Coastal Georgia Center | 8 hours A&A

Managing Time, Stress and Burnout
December 30, 2015 | Event Code: 12075
Coastal Georgia Center | 8 hours General

To register, visit www.gscpa.org or call 800-330-8889, Opt. 3

REGISTRATION

Event Code: 13060, 13062, 13063

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

Course Number	Member Early Fee	Member Standard Member Late Fee	Nonmember Early Fee	Nonmember Standard Nonmember Late Fee
❑ 13060 - Both Days	$365 by 11/12	$425 by 11/30 $465 after 11/30	$465 by 11/12	$525 by 11/30 $565 after 11/30
❑ 13062 - Thursday Only	$255 by 11/12	$315 by 11/30 $355 after 11/30	$355 by 11/12	$415 by 11/30 $455 after 11/30
❑ 13063 - Friday Only	$255 by 11/13	$315 by 12/1 $355 after 12/1	$355 by 11/13	$415 by 12/1 $455 after 12/1

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 GSCPA 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 GSCPA at 404-237-1291

INTERNET registration available at www.gscpa.org

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

Turn Form Over for Breakout Session Selections & Payment Information

BREAKOUT SESSIONS

Choose one session per time slot

THURSDAY, DECEMBER 3

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, DECEMBER 4

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

Choose how you wish to receive conference materials

- ☐ Download eMaterials — **No printed materials provided at the conference**
- ☐ Printed Materials — **Will receive printed materials at the conference**

PAYMENT INFORMATION

- ☐ 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 ☐ MasterCard ☐ AmEx ☐ 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

Coastal Georgia Center

305 Fahm Street, Savannah, Georgia 31401

912-651-2005

HOTEL

Residence Inn Savannah Historic District

Telephone: 912-233-9996

Rate: $129 | $12/day Valet Parking

Deadline: November 6

Website: http://cwp.marriott.com/savdv/gscpa

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.

The Georgia Society
of CPAs

Six Concourse Parkway
Suite 800
Atlanta, GA 30328

GEORGIA TAX FORUM
SAVANNAH

Pre-sorted
Standard
U.S. Postage
PAID
Atlanta, Georgia
Permit No. 6495