



Celebrating **25 years** of excellence and opportunity

# Conference on Tax Strategies for the High-Income Individual

**MAY 5-6, 2011**

Bellagio

Las Vegas, NV



Dennis Belcher,  
McQuire Woods presents  
the *Legislative and  
Regulatory Update*



Carol Cantrell,  
Briggs & Veselka discusses  
*Handling S Corporations  
in Estate Administration*



William Freedman, Dinsmore &  
Shohl, delivers *Navigating the  
Murky Waters of Healthcare  
Reform After the 2010 Elections*



Stanley Johanson,  
University of Texas gives  
an *Estate Tax Update*

## Pre-Conference Value-Added Workshops

Wednesday, May 4<sup>th</sup>

Tax Section, PFP Section Members,  
PFS Credential Holders  
**SAVE AN ADDITIONAL \$100**

Highly-acclaimed tax experts and  
thought leaders present the most  
up-to-date information on:

- Individual & Estate Tax
- Legislative & Regulatory Updates
- Healthcare Reform
- AMT...and more

Attendees will have direct  
access to Conference  
Chairman Sidney Kess



**Hotel cut off date: 4/2/11**

Learn more or register

[cpa2biz.com/taxstrat](http://cpa2biz.com/taxstrat) | 888.777.7077

# Committee Chair Sid Kess



**Sid Kess**, Esq., CPA, J.D., LL.M., AEP® (Distinguished) recently selected “Most Influential Practitioner” by *CPA Magazine*, is a nationally renowned tax expert and author/coauthor of hundreds of tax books on financial and estate planning. Having lectured to more than 725,000 practitioners on tax, financial and estate planning, he is one of the nation’s best known lecturers in continuing professional education. Mr. Kess is Of Counsel, Kostelanetz & Fink, LLP, New York, NY. He is consulting editor of CCH Incorporated’s *Financial and Estate Planning Reporter*.

Mr. Kess was chairman of the advisory board of *Tax Hotline* and is a member of the PPC Tax Action Panel. He has edited a column on “Tax Tips” for the *New York Law Journal* for the past 41 years. Mr. Kess edits the AICPA’s *CPA Client Bulletin* and *CPA Client Tax Letter*. He is Executive Editor – Tax, of *CPA Magazine*. He has also written hundreds of AICPA tax workshops, audio and video programs, and is the recipient of the AICPA Distinguished Lecturer Award. Mr. Kess is often quoted in *The Wall Street Journal*, *The New York Times* and other national publications. He was included in *Accounting Today’s* “100 Most Influential CPAs in the U.S.” for several years as well as *CPA Magazine’s* “Most Influential CPAs in the U.S.”

Mr. Kess is the recipient of the AICPA’s “Special Recognition Award” for his many years of contributions to the AICPA’s Continuing Professional Education program and was elected to the Estate Planning Hall of Fame by the National Association of Estate Planners and Councils for his distinguished service in the field of estate planning. He received his J.D. from Harvard University School of Law, BBA from Baruch College and LL.M. from New York University Graduate School of Law.

## Conference Highlights

### Speakers Lounge

Located in the Exhibit Area, this lounge will offer a unique opportunity to network with select conference speakers during continental breakfasts, breaks and receptions. Get one-on-one time with speakers, ask any questions that still need answers, or review samples of their many excellent books on a wide variety of topics!

**Direct Access to Conference Chair Sidney Kess**, CPA, J.D., LL.M., the nationally renowned tax expert and author, whose accomplishments and credentials are fully detailed above.

### New Participants Orientation

This brief session—open to all—provides an overview of the conference and what to expect in the two intense days. Get tips on how to get the most out of the conference, answers to any questions, and meet other colleagues who are also first-time attendees or share similar interests.



### Town Hall Meetings

Attend a Town Hall Meeting—either Tax Division or PFP Division—and hear what is happening in your field, share best practices and get an understanding of the additional tools and resources that are available to help enhance your practice with value-added services.

## Thank You to Our Sponsors!

**PAYCHEX**

Gold



BNY MELLON  
WEALTH MANAGEMENT

Silver

**CONNELLFOLEY**  
ATTORNEYS AT LAW

Program

# Get the most current tax strategies and solutions to successfully manage your high-income clients' planning needs.

Critical questions on current tax laws and regulations continue to loom. Will the estate tax issue be resolved? Will exemption levels change for AMT? Will there be phase-outs of personal exemptions and itemized deductions? What's the status of the generation skipping transfer tax?

CPAs must be prepared for any number of possible changes by Congress and then effectively respond to high-income clients' expectations in this complex economic environment. The **AICPA Conference on Tax Strategies for the High-Income Individual** can help—delivering unrivaled insights and analyses of the most timely issues affecting tax planning for your high-income clients.

Now in its 25th year, this intensive two-day conference is specifically tailored to cover any late-breaking developments and hot-button issues, including the results of any Congressional sessions dealing with the expiring tax provisions or post-election updates. It's the one conference you cannot afford to miss!

## Don't Miss Out:

**Kick off your conference experience by attending the focused and in-depth Pre-Conference Workshops!**

These sessions are specially designed to allow for provocative discussions within a smaller group and a more intimate setting. Each of the 9 scheduled workshops provides 100 minutes of practical learning, allowing you to tap into new ideas, ask direct questions, share opinions, and walk away with innovative strategies to immediately benefit your clients.

This full day of intensive—and invaluable—workshops covers some key topics that will not be addressed elsewhere, including:

- Advising senior corporate executives on tax planning issues
- Planning for passive activity losses
- GST planning
- Importance of trusts in estate planning and review of trust documents
- Big ideas for small business

A new attendee orientation and two Town Hall Meetings round out the day.

**Our fluid agenda is constantly being updated to allow for up-to-the-minute informational sessions to ensure timely coverage on timely topics!**

These include the political outlook, the tax aspects of healthcare, best tax ideas discussion panel, and AMT strategies, to name just a few! Be sure to check the conference website for details and updates.

## Hot Topics

- Estate and Income Tax Updates
- IRS & Tax Practitioners
- Best Tax Ideas
- Preparing High-Income Clients for Retirement
- Navigating Healthcare Reform
- Planning with S Corps, Partnerships and LLCs
- "Shark-Fin" CLATs

## Who Should Attend

CPAs, attorneys, financial planners, estate planners, bank trust officers, insurance agents, family office managers, investment advisors, wealth managers, philanthropy specialists, trust officers, members of estate planning councils and individuals from firms who are responsible for helping their clients accumulate, retain and transfer wealth.

## BENEFITS JUST FOR ATTENDEES!



**Free Access to  
Conference Session  
Recordings**

\*Be sure to supply a valid email address when registering. Instructions to access the conference recording website [[AICPAConferenceMaterials.com](http://AICPAConferenceMaterials.com)] are distributed via email approximately two weeks prior to the start of the conference. Also, add [service@aicpa.org](mailto:service@aicpa.org) to your safe sender list.

# Conference Agenda

**FIELDS OF STUDY** SKA-SPECIALIZED KNOWLEDGE AND APPLICATIONS T-TAX

Topics and speakers are subject to change

PRE-CONFERENCE TUESDAY, MAY 3

4:00 pm - 7:00 pm

Registration & Message Center Open

PRE-CONFERENCE WEDNESDAY, MAY 4 / VALUE-ADDED WORKSHOPS

8:00 am - 5:15 pm

8:00 am - 9:00 am

9:00 am - 10:40 am

Select One  
Concurrent  
Workshop

Registration & Message Center Open

Continental Breakfast in the Exhibit Area

Pre-Conference Value-Added Workshops (additional fee)

**101 Advising a Senior Corporate Executive in Uncertain Times** T

*Christopher Williams, J.D., Principal, Ernst & Young, Stamford, CT*

This session will provide the information you need to address the current tax and financial planning issues on the minds of senior corporate executives. It will include discussions on:

- The advantages and disadvantages of participating in company-sponsored non-qualified defined contribution plans
- Advising your client on the pros and cons of various payout elections on qualified and non-qualified retirement plans
- The importance of asset allocation in qualified and taxable accounts
- Nonresident state income taxation issues for the mobile executive
- Practical steps to change state domicile in retirement

**102 Can the Passive Activity Loss (PAL) Rules Be Deciphered? Pitfalls to Be Avoided** T

*John Connors, J.D., CPA, LL.M., Tax Educators' Network (TEN), Inc., Mequon, WI*

Despite the 25 years since the passage of the PAL rules in TRA '86, this area continues to baffle practitioners and clients alike. The IRS is taking these issues to court, winning the majority of cases due to poor planning by the taxpayers in question. This session will focus on those key areas which will allow clients to best utilize the exceptions and planning tools to safely navigate this maze of confounding rules, including:

- Using the grouping election to nullify the PAL rules
- When PAL income gets recharacterized as nonpassive or investment income
- Dealing with and freeing up suspended passive losses
- Meeting the "real estate professional" exception means detailed recordkeeping
- How "former passive activities" are treated
- Rental properties and the passive loss rules

**103 It's a Matter of Trust: Ten Reasons Why Trusts Must Be a Part of a Client's Estate, Tax & Financial Planning** T

*Martin S. Finn, CPA, LL.M., Partner, Lavelle & Finn, LLP, Latham, NY*

This session will provide a detailed discussion of the top ten reasons why high-income clients need to incorporate trusts into their planning, including:

- Estate tax (it's back!) savings with marital trusts and life insurance trusts
- Asset protection planning benefits of spendthrift trusts
- Discounted gifting with GRATs, GRUTs and QPRTs
- Income and estate tax savings with charitable trusts
- The opportunities and pitfalls of a trust as a beneficiary of a retirement plan
- Planning for long-term care costs with irrevocable income-only trusts and supplemental needs trusts
- Understanding the income tax implications of different types of trusts

## CLE and CFP® Credits

CLE and CFP® credits are available. After registering for the conference, attendees requesting CLE credits should contact [credit@aicpa.org](mailto:credit@aicpa.org) with their state and bar number. Each state approves the conference independently and approval can take up to six weeks.

10:50 am - 12:30 pm

Select One  
Concurrent  
Workshop

**Pre-Conference Value-Added Workshops (additional fee)**

**104 Clients with Foreign Bank Accounts: What Accountants and Financial Advisors Must Know About Reporting Requirements and Related Penalties SKA**

*Bryan Skarlatos, J.D., LL.M., Partner, Kostelanetz & Fink, LLP, New York, NY*  
Many of your clients have unreported foreign bank accounts. The IRS has become very aggressive about imposing civil and even criminal penalties for such accounts. This program will outline the IRS' current approach to foreign bank accounts and will tell you how to avoid or minimize penalties for both you and your clients. You will learn about:

- Reporting requirements for foreign bank accounts
- Civil and criminal penalties for failure to report foreign bank accounts
- History and operation of the IRS' voluntary disclosure program
- Strategies and tips for advising clients with foreign bank accounts

**105 Big Ideas for Small Business: Planning for Small Business T**

*Barbara Weltman, J.D., President, Big Ideas for Small Business, Inc., Millwood, NY*  
Small businesses face unique challenges and have unique opportunities to grow. Learn about special tax and business strategies for self-employed individuals and small companies.

- Tapping into free government assistance, such as mentoring from SCORE and SBDCs
- Understanding the special concerns of home-based businesses, including tax, insurance, and business matters
- Knowing what to do when customers and suppliers go bankrupt
- Getting new customers: federal, state, and local governments
- Using alternative financing options, such as factoring, angel investors, peer-to-peer lending

**106 CPA Review of Trust Documents: It's More Than Just the Tax Clauses! SKA**

*Jeff J. Saccacio, CPA, PFS, ChFC, Partner, PricewaterhouseCoopers LLP, Los Angeles, CA*  
The efficacy of a trust document in achieving desired planning results encompasses more than tax clauses alone. In order to appropriately advise clients, a CPA must have an in-depth understanding of available trust provisions and clauses. This session will highlight:

- Key provisions impacting (among other things) trust investments, safety of assets and building flexibility into trusts
- Common pitfalls to look for when reviewing a document
- A common sense approach to working with clients and their attorneys in the construction and review of trust documents

**Lunch on Your Own**

**Pre-Conference Value-Added Workshops (additional fee)**

**107 Generation Skipping Planning T**

*Dan Daniels, J.D., Wiggin and Dana LLP, Stamford, CT*

This session will provide you with an easy-to-understand overview of the complicated generation skipping transfer tax. Topics covered include:

- GST "primer" for those who haven't previously dealt much with the tax
- What's changed in GST planning now that EGTRRA 2001 has expired?
- Planning with "HEET" trusts to do GST planning with far more than the exempt amount
- How to avoid GST mistakes on Form 709

**108 Valuation Issues: FLPs and LLCs SKA**

*William Cousins, CPA, Attorney, Capital Partner, Meadows, Collier, Reed, Cousins, Crouch and Ungerman LLP, Dallas, TX*

Valuation of FLPs and closely-held corporations is a recurring issue in transfer tax controversies. All too often that process becomes mechanical, yielding uncertain evidence that undercuts both settlement and litigation options. A more thoughtful approach to the valuation process will be discussed, including:

- What to look for in an expert
- How your ideal expert changes depending on issue and choice of litigation forum
- Providing your expert with all the necessary information
- Maximizing the impact of the report

12:30 pm - 1:45 pm

1:45 pm - 3:25 pm

Select One  
Concurrent  
Workshop

# Conference Agenda

1:45 pm - 3:25 pm

Select One  
Concurrent  
Workshop  
(continued)

**109 Are You Prepared to Prepare the Complex Gift Tax Return? T**

*Anthony F. Vitiello, Esq., Partner and Chair, Tax and Estate Planning Group, Connell Foley LLP, Roseland, NJ*

This session focuses on the preparation and technical presentation of gift tax returns involving complex estate planning transactions, including personal residence trusts, limited partnership transactions, grantor retained annuity trust transactions and other technical issues. Time permitting, some discussion of defending a gift tax return audit will be covered.

3:45 pm - 4:15 pm

**New Member Orientation (complimentary)**

**110 Navigation for Newbies: Getting the Most Out of the Conference Experience**

*Martin S. Finn, CPA, LL.M., Partner, Lavelle & Finn, LLP, Latham, NY*

This brief session, open to everyone, will provide an overview of what to expect in the next two intense days, offering tips and advice for getting the most out of the conference. An experienced committee member will share all the things he wishes someone had told him, and take any questions. See who else is new and find colleagues with similar interests to chat with during the conference.

4:15 pm - 5:15 pm

Select One  
Town Hall  
Session

**Town Hall Meetings (complimentary)**

**111 AICPA Tax Division – Town Hall Meeting**

*Ellen Cook, CPA, University of Louisiana at Lafayette, Lafayette, LA  
Melissa Labant, J.D., CPA, CFP®, AICPA, Washington, DC*

Please join us as we provide an overview of the AICPA Tax Section, opportunities to volunteer on its technical resource panels and committees, recent advocacy efforts, as well as information regarding resources available to members, including:

- Tax Return Checklists
- Tax Section Home Page
- Webcasts

**112 AICPA PFP Division – Town Hall Meeting: Current Ideas Exchange**

*Lyle Benson, CPA/PFS, CFP®, President, L.K. Benson & Company, Baltimore, MD  
Jerry Love, CPA/PFS, CFP®, Davis, Kinard & Co., P.C., Abilene, TX  
Andrea Millar, Manager, PFP Section, AICPA, Durham, NC*

This town hall will include an overview of the focuses of the PFP Division that integrate with members serving their high-income clients, including:

- Current legislative and regulatory issues and AICPA advocacy efforts
- Formalizing PFP services within your tax practice to serve your clients most effectively while running a successful practice
- Where relevant, we will share AICPA PFP Section resources that can help increase the effectiveness of your practice

The open forum format allows attendees to discuss current events, issues and developments they are seeing in financial planning as well as exchange ideas with peers.

## MAIN CONFERENCE THURSDAY, MAY 5 / DAY ONE

6:45 am - 5:40 pm

6:45 am - 8:00 am

7:00 am - 7:50 am

**Registration & Message Center Open  
Continental Breakfast in the Exhibit Area  
Early Riser Breakfast Session**

**201 Estate Planning in a Low Interest Rate Environment T**

*Jeremiah W. Doyle IV, Senior Vice President, BNY Mellon Wealth Management, Boston, MA*

This session will cover estate planning techniques used to pass wealth to subsequent generations at little or no transfer tax cost in a low interest rate environment, including intra-family loans, Grantor Retained Annuity Trusts (GRATs), sales to intentionally-defective grantors trusts, and charitable lead trusts.

**202 The Perfect Hedge SKA**

*Anthony F. Vitiello, Esq., Partner and Chair, Tax and Estate Planning Group, Connell Foley LLP, Roseland, NJ*

This session offers an in-depth description of a creative and often overlooked estate planning strategy. The strategy utilizes a combination of GRATs and insurance to provide an almost no-risk planning vehicle for high net-worth and ultra high net-worth clients. Significant estate tax benefits are virtually guaranteed, regardless of premature death or long life.

8:00 am - 8:20 am

## Welcome & Introduction

*Sidney Kess, CPA, J.D., LL.M., Of Counsel, Kostelanetz & Fink, LLP, New York, NY*

8:20 am - 9:20 am

## General Session

### 1 Estate Tax Update T

*Stanley Johanson, Professor of Law, University of Texas, Austin, TX*

This session will cover the latest developments affecting estate planning strategies, valuation issues, special valuation rules, FLPs and LLCs, qualified plans and IRAs, marital and charitable deductions, disclaimers, and other estate planning issues.

9:20 am - 10:20 am

## General Session

### 2 Individual Tax Update T

*Vern Hoven, CPA, EA, CSPS, MT, Vern Hoven Tax Seminars, Gig Harbor, WA  
Sharon Kreider, CPA, EA, Sharon Kreider, CPA, Sunnyvale, CA*

This fast-paced session is designed to update the busy CPA on what's new from Congress, the Courts and the IRS as it affects our high-income individual clients. Topics include:

- Capital gains and losses
- Changing tax rates
- Extenders
- 3.8% Medicare tax
- AMT

10:20 am - 10:50 am

## Networking Break in the Exhibit Area

10:50 am - 11:50 am

## General Session

### 3 Best Tax Ideas Panel T

*Moderator: Julie Welch, CPA, Meara Welch Browne, Kansas City, MO*

*Panelists: Mark Klein, Attorney, Partner, Hodgson Russ LLP, Buffalo, NY*

*Charles Rettig, Esq., Hochman, Salkin, Rettig, Toscher & Perez, PC, Beverly Hills, CA  
Carolyn Turnbull, CPA, MST, Director of Tax, Moore Stephens Tiller LLC, Atlanta, GA  
Joseph Walloch, CPA, MBA, MBT, Walloch & Associates, Redlands, CA*

This fast-paced panel discussion with tax experts will focus on the best and most current tax planning ideas for high-income individuals. You will also learn tips for dealing with the IRS, if and when it comes knocking. The goal is to provide strategies you can take away and implement immediately with clients.

11:50 am - 12:50 pm

## Lunch

12:50 pm - 1:50 pm

## General Session

### 4 When Your Client Litigates With the IRS T

*William Cousins, CPA, Attorney, Capital Partner, Meadows, Collier, Reed, Cousins, Crouch and Ungerman LLP, Dallas, TX*

No matter how hard you try, some tax disputes end up in court. Shifting the playing field to litigation raises new concerns and options. This presentation will address some of those issues, including:

- Choice of forum: Tax Court or refund
- Timelines and budgeting costs
- Settlement opportunities
- Privacy and the high-profile client

2:00 pm - 3:00 pm

Select One  
Concurrent  
Session

## Concurrent Sessions

### 5 Healthcare Tax Aspects T

*Vern Hoven, CPA, EA, CSPS, MT, Vern Hoven Tax Seminars, Gig Harbor, WA  
Sharon Kreider, CPA, EA, Sharon Kreider, CPA, Sunnyvale, CA*

The Patient Protection and Affordable Care Act will implement fundamental healthcare reforms and require almost 32 million uninsured individuals to obtain healthcare coverage or pay penalties. This session examines the tax impact healthcare reform will have on our individual and business clients. Highlights will include:

- Examining the additional Medicare tax on higher-income individuals' investment income
- Defining the small employer tax credit to offset employer-provided coverage requirements
- Examining the penalty on employers who fail to provide minimum essential coverage

### 6 AMT: Strategies to Escape Its Reach T

*Joseph Walloch, CPA, MBA, MBT, Walloch & Associates, Redlands, CA*

This session will discuss Alternative Minimum Tax and strategies to minimize or eliminate the AMT, including a review of current developments and tax planning techniques.

# Conference Agenda

2:00 pm - 3:00 pm

Select One  
Concurrent  
Session  
(continued)

**7 What Every Tax Adviser Needs to Know About Hedge Funds T**

*Paul S. Lee, J.D., LL.M., National Managing Director, Bernstein Global Wealth Management, New York, NY*

Individuals, corporations, and non-profits are increasingly investing in hedge funds, and need to understand the tax and other risks such investments may carry. They are looking to tax practitioners for advice in this emerging area. This presentation discusses:

- How hedge funds are structured
- The taxation of financial derivatives
- The myriad of income, partnership, international, estate and gift tax considerations
- The interplay of the constructive sale and straddle rules
- The specific investment risks that are inherent in hedge funds

**8 Helping Clients With Start-Up Businesses SKA**

*Barbara Weltman, J.D., President, Big Ideas for Small Business, Inc., Millwood, NY*

Entrepreneurs starting businesses turn to their accountants for advice and guidance on how to proceed. Learn what you can do to help clients who are starting businesses by helping them understand concerns such as:

- The impact that choice of entity has on taxation, owner compensation, etc.
- Start-up money: debt versus equity (the practical and tax ramifications)
- Converting personal property to business use
- Knowing about the other tax responsibilities: employment taxes, payroll taxes, excise taxes, state-level taxes
- Putting together an advisory team

**9 CPAs Getting Into Trouble T**

*Charles Rettig, Esq., Hochman, Salkin, Rettig, Toscher & Perez, PC, Beverly Hills, CA*

Our system of taxation would not survive without the accounting community. Unfortunately, current tax practice issues involve the proper exercise of discretion on behalf of sometimes difficult clients in sensitive situations. This presentation will provide practical "in the tax trenches" advice for everyday issues faced by CPAs, including:

- Resolving conflicts of interest
- Best practices beyond Circular 230
- Avoiding practitioner penalties and sanctions
- Properly disclosing questionable return positions
- Unlawful use of taxpayer information

**Networking Break in the Exhibit Area**

**Concurrent Sessions**

**10 The Art of High-End Estate and Tax Planning – Part 1 T**

*David Gaw, Attorney, Gaw Van Male, Napa, CA*

*Jacqueline Patterson, J.D., MBT, CPA, Haney, Buchanan & Patterson, LLP, Los Angeles, CA*

This two-part presentation provides a systems approach to assist you in developing a high-end planning practice utilizing a team approach, modeling and tracking spreadsheets, software options and examples of sophisticated estate planning scenarios. This will include actual number-crunching demonstrations and live use of software. Come away from the Part 1 presentation with an understanding of:

- Modeling for individual client needs
- Communication portals
- Client goal setting for the current and future generations
- Use of advanced estate and tax planning tools
- Monitoring schedules that assist the client in understanding the value of your services

3:00 pm - 3:30 pm

3:30 pm - 4:30 pm

Select One  
Concurrent  
Session

3:30 pm - 4:30 pm

Select One  
Concurrent  
Session  
(continued)

**11 Wealth and the Common Man: Estate and Financial Planning for Parents of High-Income Caregivers T**

*Martin S. Finn, CPA, LL.M., Partner, Lavelle & Finn, LLP, Latham, NY*

A review of the top estate, financial, tax and long-term care planning opportunities for our senior clients, or parents of high-income clients, and their caregivers, including:

- Using trusts for asset protection and tax reduction
- Planning for inability to make own decisions with powers of attorney and healthcare proxies
- Understanding government healthcare programs including Medicare, Medicaid and the new Healthcare Bill
- The importance of coordinating beneficiary designations with estate and long-term care planning objectives
- Income tax planning ideas for senior clients and their caregivers
- An update on new federal and state developments

**12 Preparing Your High-Income Clients for Retirement SKA**

*Christopher Williams, J.D., Principal, Ernst & Young, Stamford, CT*

This interactive session will provide the tools and techniques you can use to prepare your high-income clients for retirement. It will also provide a perspective on the types of retirement planning questions clients are asking now, and how you can assist them. Discussions will include:

- Questions to ask a client to frame the retirement planning discussion
- Tools you can use to help clients assess their current financial situation (e.g., net worth and cash flow)
- Reviewing your clients' retirement income needs and sources of income
- Assumptions to consider when preparing long-term cash flow models
- Counseling your client on qualified and non-qualified retirement plan distribution options

**13 What Are We Doing With Estate Planning in an Uncertain Environment: A Panel Discussion T**

*Moderator: Dan Daniels, J.D., Wiggin and Dana LLP, Stamford, CT*

*Panelists: Jeremiah W. Doyle IV, Senior Vice President, BNY Mellon Wealth Management, Boston, MA*

*Charles Packer, J.D., MBA, Shareholder, Hopkins & Carley, A Law Corporation, Palo Alto, CA*

*Steven Siegel, J.D., LL.M. (Taxation), The Siegel Group, Morristown, NJ*

Join this distinguished panel for a lively discussion on current estate planning hot topics that impact your tax planning for wealthy clients.

**14 S Corporation Update T**

*Sydney S. Traum, BBA, J.D., LL.M. (Tax), CPA, Sydney S. Traum, P.A., Miami Beach, FL*

This session includes a discussion of recent legislation, cases, regulations, rulings and other developments involving S corporations. Audience questions will be encouraged so that your understanding of the topics covered may be enhanced.

- Legislation
- Treasury regulations
- IRS rulings
- Court decisions
- Planning

## Bellagio



The Bellagio is an AAA Five-Diamond hotel that provides a serene retreat in the center of exciting Las Vegas. With award-winning restaurants, spa services, a shopping promenade, casino and world-class entertainment, this renowned hotel offers everything you could want after your business day to network with friends and colleagues.

# Conference Agenda

4:40 pm - 5:40 pm

Select One  
Concurrent  
Session

## Concurrent Sessions

### **15 The Art of High-End Estate and Tax Planning – Part 2 T**

*David Gaw, Attorney, Gaw Van Male, Napa, CA*

*Jacqueline Patterson, J.D., MBT, CPA, Haney, Buchanan & Patterson, LLP, Los Angeles, CA*

The second part of the presentation provides a practical application of the techniques and strategies presented in Part 1 and applied to real life client situations, and will include:

- Entity analysis
- Preparation of client presentations
- Utilization of advanced estate planning tools
- Leveraging tools to maximize benefits
- Income tax aspects of advanced planning
- Tools to monitor and evaluate the ongoing process

### **16 Handling S Corporations In Estate Administration T**

*Carol Cantrell, CPA, J.D., Shareholder, Briggs & Veselka Co., Bellaire, TX*

When an estate or trust owns S corporation stock, it must pay attention to a number of critical factors. Problems often arise because the S corporation involves an active trade or business. They are flow-through entities, yet they can pay tax. But probably the most critical issue involves maintaining the corporation's S election. This discussion will focus on today's most challenging S corporation issues for fiduciaries, including:

- Avoiding excess passive income
- Funding problems with S corporations
- Minimizing the built-in gain tax
- How Crummey powers affect S corporations
- Which trusts are eligible to own S corporation stock
- Special problems in redeeming S corporation shareholders

### **17 Reeling, Rolling & Reining In "Shark-Fin" CLATs SKA**

*Paul S. Lee, J.D., LL.M., National Managing Director, Bernstein Global Wealth Management, New York, NY*

An IRS ruling, combined with a low 7520 rate, has injected new life into a rarely used estate planning vehicle: the CLAT; particularly if the CLAT is structured in a manner similar to what has been nicknamed the "Shark-Fin" CLAT. This presentation will discuss:

- How a properly structured CLAT can transfer more wealth than a GRAT and a sale to an IDGT
- Non-grantor and "intentionally defective" grantor CLATs
- How to structure transactions that avoid violation of the private foundation rules
- The investment implications of back-loaded annuity CLATs
- Specific applications pertaining to contributions of FLP interests, private equity investments, preferred investment FLP interests, highly appreciated single stock positions and life insurance

### **18 Financial Planning Roadmap Using Form 1040 T**

*Lyle Benson, CPA/PFS, CFP®, President, L.K. Benson & Company, Baltimore, MD*

*Jerry Love, CPA/PFS, CFP®, Davis, Kinard & Co., P.C., Abilene, TX*

CPAs can provide valuable assistance to their clients by using the tax return as a guide to help clients identify areas of concern and start the financial planning process. This session will discuss how to use the basic Form 1040 and the associated schedules to begin the financial planning process.

For clients who do not realize that their CPA provides financial planning services, it is a natural way to strengthen the relationship.

### **19 Must-Know Legislative Updates SKA**

*Michael J. Trabold, Compliance Risk Manager, Paychex, Rochester, NY*

Join this session and gain greater practical value and strengthen your client relationships. These critical updates will help you understand the existing tax impact of the latest legislation, and position you and your clients for success. This session focuses on:

- The latest legislative and regulatory trends and developments affecting accounting and financial professionals at both the federal and state level
- The tax impact of key legislation, including healthcare reform and the new disclosure requirements for retirement plan fees
- Updates on new laws and legislation emerging in payroll tax/HR and benefits, and employment law

5:40 pm - 7:00 pm

**Silver Anniversary Networking Reception in the Exhibit Area**

6:45 am - 5:10 pm  
 6:45 am - 8:00 am  
 7:00 am - 7:50 am  
 Select One  
 Early Riser  
 Session

**Registration & Message Center Open**  
**Continental Breakfast in the Exhibit Area**  
**Early Riser Breakfast Sessions**

☐ **301 AICPA Individual Income Tax Technical Resource Panel T**

*Moderator: Melissa Labant, J.D., CPA, CFP®, AICPA, Washington, DC*  
*Panelists: Janet C. Hagy, CPA, Hagy & Associates, PC, Austin, TX*  
*Jonathan Horn, CPA, Jonathan Horn, CPA, New York, NY*  
*Daniel T. Moore, CPA, The Moore Agency, Inc., Salem, OH*  
*Dennis Newman, CPA, Sharrard, McGee & Co., P.A., Greensboro, NC*

Don't lose any more sleep over those tough tax questions. Let this expert panel of top CPAs from across the country provide the practical guidance and useful answers you can bring home. This panel was created by the AICPA Tax Division to promote the interests of tax section members and be a resource for you.

☐ **302 Best Practices for Implementing a Paperless Tax Practice SKA**

*Mark Albrecht, CPA, MST, Founder & CEO, XCM Solutions, LLC, Braintree, MA*  
*Ed Jennings, President & CEO, Copanion, Inc., Andover, MA*

This session will introduce the key advantages of a paperless tax workflow and cover the essential steps to make your tax practice paperless. We'll review how to:

- Identify the fundamental technologies necessary and evaluate them for your firm's specific needs
- Adapt existing processes to maximize those technologies and work paperlessly (vs. just storing work digitally)
- Refine processes and adopt best practices from pioneering firms that have already embraced paperless workflow to achieve similar productivity gains quickly

8:00 am - 8:10 am  
 8:10 am - 9:10 am

**Morning Announcements**  
**General Session**

**20 Legislative and Regulatory Update T**

*Dennis I. Belcher, Partner, McQuire Woods LLP, Richmond, VA*

This up-to-the-minute presentation will cover legislation, regulations and rulings affecting estate planning for high-income individuals. Congress is expected to cure the massive confusion caused by the one-year repeal of the estate and GST tax in 2010, and the Treasury Department and IRS should issue regulations and guidance regarding the tax aspects of administering a 2010 decedent's estate. The session will also cover enacted and pending estate, gift and GST tax legislation, recent Treasury regulations, and rulings from the IRS affecting estate planning for high-income individuals.

9:10 am - 10:00 am

**General Session**

**21 The Big Picture: Our Views on the Global Economy SKA**

*Benjamin Pace, Chief Investment Officer, Deutsche Bank Private Wealth Management, New York, NY*

This past year has brought many changes with it. Join us as we look at what's ahead for 2011. This session will discuss:

- Asset class views – equities
- Real Estate
- Private Equity Investment strategy and portfolio positioning
- Fixed Income
- Commodities
- Hedge Funds

10:00 am - 10:30 am  
 10:30 am - 11:30 am

**Networking Break in the Exhibit Area**

**General Session**

**22 Navigating the Murky Waters of Healthcare Reform After the 2010 Elections SKA**

*William Freedman, Attorney, Partner, Dinsmore & Shohl LLP, Cincinnati, OH*

This session will review the latest developments for implementing and — as a result of the 2010 elections — changing the Affordable Care Act to analyze healthcare cost trajectories and their effect on the structure, costs, and tax considerations of health benefit coverage:

- Apply the tools to analyze and compare the costs of the alternatives the Affordable Care Act (as amended) may provide to business owners and other sponsors of group health plans
- Plan for changes in provider reimbursement and its effect on business costs for health benefits
- Learn practical planning tips to cope with any individual or employer "pay or play" penalties

# Conference Agenda

11:30 am - 12:30 pm

## General Session

### **23 Critical Planning Issues for Closely-Held Business Clients T**

*John Connors, J.D., CPA, LL.M., Tax Educators' Network (TEN), Inc., Mequon, WI*

This session will focus on the proliferation of LLCs taxed as partnerships and the complex tax rules governing such entities. With the renewed emphasis on subjecting distributions to employment tax, S corporations in the service area might further diminish in significance. Highlights will include:

- How lower C corp rates could affect the choice of entity decision
- Can "personal goodwill" avoid the double taxation quagmire with C corporations
- Maximizing LLC flexibility with both owners and property
- Avoiding S/E tax on LLC managing members using the "varying interest" regs
- Are "investor members" of LLC considered to be automatically "passive"?
- What are the latest proposals on subjecting distributions of "service S corps" to employment taxes
- Review of the latest cases and rulings, and their effect on these clients

## Lunch

## Concurrent Sessions

### **24 State Nexus for Individuals T**

*Mark Klein, Attorney, Partner, Hodgson Russ LLP, Buffalo, NY*

Faced with growing deficits, states are aggressively targeting out-of-state individuals who might be liable for taxes. This program will discuss the rules that allow states to tax nonresidents, and provide guidance on how to reduce taxes, protect assets and avoid pitfalls when moving between multiple states.

- Overview of tax rules and compliance initiatives
- Credits for taxes paid in other states
- Planning opportunities and tips for the unwary
- Changing residency
- Working in multiple states

### **25 From Audit to Collection: A Primer on Tax Practice and Procedure T**

*Bryan Skarlatos, J.D., LL.M., Partner, Kostelanetz & Fink, LLP, New York, NY*

The IRS is becoming more aggressive about auditing taxpayers and collecting unpaid tax liabilities. The procedures the IRS uses to examine taxpayers and assess and collect taxes can be complex and confusing. This program will provide an overview of the nuts and bolts of IRS practice and procedure. Some of the things you will learn include: how the IRS selects returns for audit; the types of audits the IRS uses; what protections does a taxpayer have during an audit; when and how does the IRS initiate collection action; what can a taxpayer do to resolve a tax liability; and when and how the IRS assesses tax penalties.

### **26 Post-Mortem Tax Planning T**

*Carol Cantrell, CPA, J.D., Shareholder, Briggs & Veselka Co., Bellaire, TX*

This is an in-depth discussion of the most critical issues for estates in 2011, focusing on the particular opportunities of post-mortem administration, including:

- Minimizing income taxes in a transition year
- Determining the value and basis of assets
- Making protective claims for expenses and claims
- Addressing special issues for deaths in 2010
- Minimizing the executor's exposure to liability, and more
- Making funding decisions
- Considering disclaimers

### **27 Integrating Philanthropy Into Your Client's Wealth Planning: Family Private Foundations T**

*Charles Packer, J.D., MBA, Shareholder, Hopkins & Carley, A Law Corporation, Palo Alto, CA*

*Jeff J. Saccacio, CPA, PFS, ChFC, Partner, PricewaterhouseCoopers LLP, Los Angeles, CA*  
Effective legacy building often has a substantial philanthropic component to it, and, in many cases, the vehicle used is a non-operating private foundation. This session will highlight the variety of issues impacting the care and feeding of a "family foundation", including:

- Tax aspects of creating and maintaining the foundation
- Using the foundation as a galvanizing force in the responsible management and deployment of family wealth
- Issues confronted in investing foundation assets

12:30 pm - 1:30 pm

1:30 pm - 2:30 pm

Select One  
Concurrent  
Session

1:30 pm - 2:30 pm

Select One  
Concurrent  
Session  
(continued)

2:30 pm - 3:00 pm

3:00 pm - 4:00 pm

Select One  
Concurrent  
Session

**28 Advanced College Planning: Strategies for High Income Families to Reduce the Cost of College When They No Longer Have Time to Save SKA**

*Deborah Fox, College Financial Planner, Fox College Funding LLC, San Diego, CA*

*Jerry Love, CPA/PFS, CFP®, Davis, Kinard & Co., P.C., Abilene, TX*

Between continued tuition increases and stock and real estate market losses, many parents are far from full funds for college. Now, especially, they are looking for advice on how to reduce the cost of college. This session will expose you to in-depth advanced college planning focused on cost-cutting strategies for high-income parents or grandparent, with a child or grandchild in high school. It will be filled with technical training most tax and financial advisors are unaware of.

**Networking Break in the Exhibit Area**

**Concurrent Sessions**

**29 State Nexus for Businesses T**

*Mark Klein, Attorney, Partner, Hodgson Russ LLP, Buffalo, NY*

Faced with growing deficits, states are aggressively targeting out-of-state businesses that might be liable for taxes. This program will discuss the rules that impose taxes on businesses and the sales tax obligations of businesses that provide property or services in a number of states. Mail order and e-commerce issues will also be discussed.

- Overview of tax rules and compliance initiatives
- Planning opportunities
- Filing obligations in multiple states
- The application of Public Law 86-272
- Imposing sales tax collection obligations on out-of-state companies

**30 Unpaid Federal Tax Liabilities: The IRS Collection Process and Bankruptcy – The Better Alternative T**

*Bob Pope, Lawyer, White & Reasor, PLC, Nashville, TN*

CPAs may find clients with significant unpaid tax liabilities as a result of the economic downturn. The IRS options to resolve those debts are limited to: pay me and pay me now. The Bankruptcy Code has another set of options, which may be better. This presentation will examine how to evaluate the IRS "deals" and compare the bankruptcy options.

**31 Schedule C Taxpayers: IRS Update T**

*Karen Brosi, EA, CFP®, a LLC, Palo Alto, CA*

Update your knowledge on the latest laws, regulations and rulings affecting your small business clients. This session covers the newest Congressional hijinks, both favoring and frustrating sole proprietors.

- Decipher the new healthcare provisions for small businesses
- Understand the changing NOL rules
- Master techniques for capturing small business credits
- Get prepared for business changes in the coming year

**32 Form 1041: Current Issues in Fiduciary Income Tax Planning and Compliance T**

*Steven Siegel, J.D., LL.M. (Taxation), The Siegel Group, Morristown, NJ*

This session will address current issues arising in fiduciary income tax planning and compliance. Recent legislation and case law will be discussed. Special problems and opportunities involving the income taxation of trusts and estates will be considered, along with a description of how best to plan for clients in these areas and, where appropriate, report on Form 1041.

**33 Introduction for Foreign Trusts and Completing the Forms 3520 and 3520-A T**

*Carolyn Turnbull, CPA, MST, Director of Tax, Moore Stephens Tiller LLC, Atlanta, GA*

This session will discuss the fundamentals of the U.S. taxation of foreign trusts, and give an overview of the rigorous filing obligations faced by U.S. persons who have ties to foreign trusts. Some of the highlights will include:

- An examination of the U.S. tax treatment of foreign trusts, including persons who transfer property to a foreign trust and foreign trust beneficiaries
- A discussion of how the U.S. taxation of foreign trusts differs from the U.S. taxation of domestic trusts
- Classification issues for determining when a trust is a foreign trust
- Changes in the taxation of foreign trusts enacted by the Hiring Incentives to Restore Employment (HIRE) Act of 2010
- Purpose and preparation of Form 3520 and Form 3520-A

# Conference Agenda

4:10 pm - 5:10 pm

Select One  
Concurrent  
Session

## Concurrent Sessions

### **34 Tax Planning Ideas and Strategies for Businesses and Their Owners T**

*Carolyn Turnbull, CPA, MST, Director of Tax, Moore Stephens Tiller LLC, Atlanta, GA*  
This session will discuss some of the most important income and employment tax planning ideas and strategies for small -to-medium-sized businesses and their owners. The speaker will incorporate recent legislation, rulings and case law into her discussion.

### **35 Family Office Engagements: Trends, Tax Strategies and Benchmarking SKA**

*Marc Harper, CPA, J.D., West Family Holdings, LLC, Carlsbad, CA*  
Family offices are everywhere. What is a family office and how can you improve your practice by serving family offices? We'll discuss:

- Trends in the family office world
- Family office structures and alternatives
- What services do family offices need
- Tax strategies
- Defining the client in a family office engagement

### **36 The Tools of Domestic and International Asset Protection T**

*Elizabeth Schurig, Partner, Schurig Jetel Beckett Tackett, Austin, TX*  
This session is designed to help professionals:

- Understand the fundamentals of fraudulent transfer law
- Identify the U.S. state law methods for exempting a client's assets from the claims of future creditors
- Understand the vulnerabilities of limited partnerships and limited liability companies as asset protection tools
- Name the primary differences between U.S. and foreign protective trusts and the basic steps of implementing a foreign protective trust
- Understand the primary differences in offshore trust jurisdictions and when it is appropriate to "import the law" versus "export the assets"
- Identify the primary U.S. tax filings applicable to a foreign trust structure

## Conference Adjourns

5:10 pm

## Steering Committee

**Chair** Sidney Kess, New York, NY

**Members** Martin Finn, Lavelle & Finn, LLP, Latham, NY  
Jerry L. Love, Davis, Kinard & Co., P.C., Abilene, TX  
Jacqueline Patterson, Haney, Buchanan & Patterson, LLP, Los Angeles, CA  
Mark Plostock, IT Dept. Ltd., Syosset, NY  
Jeff J. Saccacio, PricewaterhouseCoopers LLP, Los Angeles, CA  
Carolyn R. Turnbull, Moore Stephens Tiller, LLC, Atlanta, GA  
Julie Welch, Meara Welch Browne, Kansas City, MO

## AICPA Staff

Barbara Berman, Senior Project Manager, Durham, NC  
Kathleen Horton, Conference Planner, Durham, NC  
Melissa M. Labant, Technical Manager – Tax Division, Washington, DC

**4 WAYS TO REGISTER FAST** ONLINE\*: [www.cpa2biz.com/conferences](http://www.cpa2biz.com/conferences) PHONE\*: 1.888.777.7077 or 1.919.402.4500  
FAX\*: 1.800.362.5066 or 1.919.419.4795  
MAIL: Complete and mail the form along with your promotion code and payment to:  
AICPA Member Service Center, Conferences, 220 Leigh Farm Road, Durham, NC 27707-8110  
\*Credit card registration only (American Express®, Diners Club®, Discover®, MasterCard® or VISA®)

### RECOMMENDED CPE CREDIT 18.5 (main), up to 6 (value-added workshops)

This conference was prepared in accordance with the Joint AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs effective on January 1, 2002. The recommended CPE Credits are in accordance with these standards; however, your individual state board is the final authority on the acceptance of programs for CPE credit.

### CONFERENCE FEE

Registration fees are determined by current membership status in the AICPA. Please indicate member number on the registration form to obtain the correct discount. Conference fee includes all sessions, conference materials, continental breakfasts, refreshment breaks, luncheons and a reception. Fee for value-added workshops includes all session materials and refreshment breaks. Registration for 2 or more individuals at the same time may qualify for group discounts; additional savings may be available for groups of 10 or more. For more information please call the AICPA Service Center at 888.777.7077 (9AM-6PM ET).

**Program Code: TAX11**

**DRESS CODE** Business Casual

### CANCELLATION POLICY

You may cancel without penalty if written cancellation requests are received by **March 21, 2011**. Due to financial obligations incurred by the AICPA, a credit voucher less 50% of the registration fee will be issued for written requests received by **April 14, 2011**. No refunds or credits will be issued on cancellation requests received on or after **April 15, 2011**. For further information, call the AICPA Service Center at **888.777.7077**.

### HOTEL AND GROUND TRANSPORTATION INFORMATION

Contact the hotel directly to obtain their policy on reservations, deposits and cancellations. Rooms will be assigned on a space-available basis only. To receive our special group rates mention that you will be attending the **AICPA Conference on Tax Strategies for the High-Income Individual**.

**Bellagio** Hotel Phone: 702.693.7111  
3600 South Las Vegas Blvd. Hotel Reservations: 888.987.6667  
Las Vegas, NV 89109 Hotel Room Rate: Monday-Thursday \$209 single/double  
Friday & Saturday \$239 single/double  
Hotel Reservation Cutoff Date: April 2, 2011\*

**\* Please note that this conference is expected to sell out and the hotel room block may be sold out prior to the reservation cutoff date.**

Ground Transportation — to and from the hotel and airport (please note, rates and times are approximate)  
Taxi Service: \$15-\$20 each way, 30 minutes

Hotel Parking: Valet and self parking are complimentary

### AIRLINE INFORMATION

The AICPA has a special arrangement with Maupin Travel, Inc. of North Carolina to assist you with your travel arrangements. This travel agency may be reached at 800.345.5540. If you prefer to make your own travel plans, be sure to mention the participating airline's reference number (listed below) to take advantage of deeply discounted "Zone Fares" that do not require a Saturday night stay-over. Discounts are valid for round-trip registered AICPA meetings or conferences only. Some restrictions may apply.

**American Airlines** 800.433.1790 Index #21445  
**United Airlines** 800.521.4041 Refer to Meeting ID #531SI  
**Delta Airlines** 800.328.1111 Refer to Meeting ID #NM66P

For up-to-date airline information regarding special travel discounts, please visit [cpa2biz.com/conferences](http://cpa2biz.com/conferences). Due to recent airline industry fare restructuring, we cannot guarantee that the above group travel agreements will be in effect at the time when you are making your travel arrangements. Please contact the airline and/or your travel agency for latest applicable discounts and arrangements.

### CAR RENTAL

**Hertz Car Rental** — AICPA Member Discounts: Call 800.654.2240. Ref. Code CV#021H0018. Airline and car rental discounts are available only when you or your travel agent book through the 800 number. We strongly advise you to confirm your conference registration and hotel reservation prior to making your travel plans.

### EXHIBIT AND SPONSORSHIP OPPORTUNITIES

Don't miss the opportunity to present and sell your organization's services and products to thousands of CPAs and financial professionals at AICPA conferences. For detailed information on conference exhibit and sponsorship opportunities, please send your email to [exhibit@aicpa.org](mailto:exhibit@aicpa.org).

AICPA Store/CPA2Biz  
 220 Leigh Farm Road  
 Durham, NC 27707

Register by 3/21/11 SAVE \$75

PRSRT-STD  
 U.S. POSTAGE  
**PAID**  
 AICPA/CPA2BIZ

To register:

[cpa2biz.com/taxstrat](http://cpa2biz.com/taxstrat) | 888.777.7077

Conference on Tax Strategies for the High-Income Individual

**MEMBERSHIP/REGISTRATION INFORMATION**

AICPA Member?  Yes  No

AICPA MEMBER NO. \_\_\_\_\_

NICKNAME FOR BADGE \_\_\_\_\_ BUSINESS TELEPHONE \_\_\_\_\_

TITLE \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

Please photocopy this form for additional registrants.  
 If the information on your label is incorrect, please complete the following:

LAST NAME FIRST NAME MI \_\_\_\_\_

FIRM NAME OR AFFILIATION \_\_\_\_\_

STREET ADDRESS SUITE PO BOX \_\_\_\_\_

CITY STATE ZIP \_\_\_\_\_

In accordance with the Americans with Disabilities Act, do you have any special needs?  Yes  No (If yes, you will be contacted.)

10CPA-421 TAX11 050511

**CONFERENCE FEES** Please circle appropriate rate.

Tax/PPP Section AICPA Member Non-Member

MAY 5-6 - LAS VEGAS, NV (TAX11)

- Early Bird Registration** \$800 \$900 \$1,200  
 SAVE \$75 by 3/21/11
- Regular Registration** \$875 \$975 \$1,275

PRE-CONFERENCE WORKSHOPS - WEDNESDAY, MAY 4 (additional fee)

- 9:00 am - 10:40 am (select one)** \$175 \$175 \$175
- 101** Advising a Senior Corporate Executive in Uncertain Times
- 102** Passive Activity Losses: Critical Issues in Planning
- 103** It's a Matter of Trust: Ten Reasons Why Trusts Must Be a Part of a Client's Estate, Tax & Financial Planning
- 10:50 am - 12:30 pm (select one)** \$175 \$175 \$175
- 104** Clients with Foreign Bank Accounts: What Accountants and Financial Advisors Must Know About Reporting Requirements and Related Penalties
- 105** Big Ideas for Small Business: Planning for Small Business
- 106** CPA Review of Trust Documents: It's More Than Just the Tax Clauses!
- 1-45 pm - 3:25 pm (select one)** \$175 \$175 \$175
- 107** Generation Skipping Planning
- 108** Valuation Issues - FLPs and LLCs
- 3-45 pm - 4-15 pm** **complimentary**
- 110** Navigation for Newbies: Getting the Most Out of the Conference Experience
- 4-15 pm - 5-15 pm (select one)** **complimentary**
- 111** AICPA Tax Division - Town Hall Meeting
- 112** AICPA PPP Division - Town Hall Meeting

Total \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

**PAYMENT INFORMATION** Full payment must accompany registration form.

My check for \$ \_\_\_\_\_ payable to AICPA is enclosed.

OR Please bill my credit card for \$ \_\_\_\_\_

- American Express®  Diners Club®  Discover®
- MasterCard®  VISA®

CARD NO. \_\_\_\_\_ EXP. DATE \_\_\_\_\_

BILLING NAME \_\_\_\_\_

SIGNATURE \_\_\_\_\_

\_\_\_\_\_ AICPA USE ONLY - TAX11

Customer No. \_\_\_\_\_ Promotion Code \_\_\_\_\_