



# Conference on Tax Strategies for the High-Income Individual

**MAY 20-21, 2013**

Bellagio  
Las Vegas, NV



**Eric Solomon**  
Ernst & Young LLP,  
presents the  
*Legislative Update*



**John Connors**  
Tax Educators' Network,  
discusses *Tax Strategies*  
for Closely Held Businesses



**Sharon Kreider**  
presents *Tax Update on*  
*Pass-Through Entities*



**Vern Hoven**  
on *Implementing the*  
*New Tax Provisions*  
of Obamacare

**Pre-Conference  
Value-Added Workshops**  
Sunday, May 19<sup>th</sup>

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## Conference Chair – Sid Kess



**Sid Kess, Esq., CPA, J.D., LL.M., AEP® (Distinguished)** is a nationally renowned tax expert and author/coauthor of hundreds of tax books on financial and estate planning. 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." 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 also received the AICPA's Gold Medal Award for Distinguished Service.

## Conference Highlights

### Expert Access Lounge

Located in the Exhibit Area, this lounge will offer a unique opportunity to network with select conference speakers during 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!

### Insightful Panel Discussions

**Best Tax Ideas Panel** – with Karen Brosi, Sharon Klein, Chuck Rettig and moderated by Julie Welch

**Estate Tax Panel** – with Jeremiah W. Doyle IV, Jacqueline Patterson, Steven Siegel and moderated by Marty Finn

**IRS & CPA Panel Discussion** – moderated by Bryan Skarlatos

### Direct Access to Conference Chair Sidney Kess

Find out about the newest tax strategies and more – direct from the expert!

## Special Discounts when You Register Online

See page 5 for details on additional 5% and 10% savings on conference packages.

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## Virtual Conference Sessions

All sessions indicated by the virtual session icon will be streamed live via the Web and available to view for the remainder of the year. This gives your or your staff, who cannot attend the conference in Las Vegas, the opportunity to earn CPE credits while learning about critical tax issues. Participants can choose to attend sessions on both days, or attend sessions on Monday only, or Tuesday only. To register as an individual, visit [cpa2biz.com/taxstratvirtual](http://cpa2biz.com/taxstratvirtual).

# Acclaimed tax experts present valuable insights, strategies, and solutions to help you manage the tax strategy needs of high-income clients.

The election is over. And changes in tax regulations and tax legislation are certain to create new challenges for your high-income clients. The 2013 **AICPA Conference on Tax Strategies for the High-Income Individual** will help you define clear objectives for your client's future by addressing newly implemented tax policies and their impact over the next four years. Top tax experts will zero in on changes in current regulations, latest estate changes, review the status of personal exemptions and itemized deductions. You'll gain a deep understanding of the latest trends and key issues that will affect your decision-making moving forward. In two intensive days of interacting with a full roster of prominent tax experts and thought leaders, you'll share ideas, network at the highest level, and learn how to expand your role as a trusted advisor to your high-income clients. Whether you are a first-time attendee, past attendee or tax section member, this conference is truly essential for tax professionals to be successful.

## COME EARLY!

### Take advantage of our in-depth pre-conference workshops!

Thirteen scheduled workshops, each in a smaller more intimate forum, are conducive to provocative discussions and practical learning. Ask direct questions, hear new ideas, share opinions, and walk away with innovative strategies to immediately benefit your clients. Topics include:

- Passive loss rules: critical issues & planning strategies
- International tax planning for small businesses
- Foreclosures and short sales
- From audits to collections
- Cash is king – maximizing your net operating loss refunds

## Hot Topics

- Post-Election 2013: Tax Impact – Accounting for the Next Four Years
- Legislative Update – November 2012's Election Is Over. Now What?
- Healthcare Update – Taking Our Nation's Pulse
- Real Estate Tax Update – Have We Mortgaged the Future?
- LLC/Partnership Tax Update – Rising Above It All

## Keep Current about the Conference!

The conference's robust agenda is constantly being updated to include real-time informational sessions to keep you on top of the latest topics. Be sure to check the conference website for details and updates.

## Who Should Attend

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



All conference presentation materials will be posted to [AICPAConferenceMaterials.com](http://AICPAConferenceMaterials.com). Attendees will have access to download materials in advance of the conference and after the conference concludes.



Free Access to Conference Session Recordings

\*Be sure to supply a valid email address when registering. Instructions to access the speaker materials and conference recording website 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 APPLICATION T-TAX

Topics and speakers are subject to change

Take advantage of a full slate of pre-conference workshops that provide more in-depth discussion on practical topics that are not offered during the main conference.

PRE-CONFERENCE SUNDAY, MAY 19 / VALUE-ADDED WORKSHOPS

7:30 am - 5:45 pm

7:30 am - 8:30 am

8:30 am - 10:10 am

Select One  
Concurrent  
Workshop

## Registration Open

Continental Breakfast (for workshop attendees only)

Pre-Conference Value-Added Workshops (additional fee)

### 101 Passive Loss Rules – Critical Issues & Planning Strategies T

*John Connors, Professor, CPA, J.D., LL.M., Tax Educators' Network, Inc., Milwaukee, WI*

The passive loss area continues to be one of the most confusing topics for practitioners and their clients as the IRS persistently audits these write-offs, scoring nearly unanimous victories with the courts. Why, after 25 years on the books, does this set of rules continue to confound? It has even taken the IRS itself to finally begin challenging taxpayer positions, especially regarding rental losses. But, even where sufficient basis exists to take K-1 losses, the overriding passive loss restrictions are ignored to the detriment of those seeking immediate deductions. This session will help decipher these complexities, focusing on:

- Successfully establishing "real estate professional" status
- Understanding that merely being a "real estate professional" does not mean that rental losses are automatically allowed
- Properly using the grouping election to navigate around the passive loss restrictions
- Understanding how to treat losses from a "former passive activity"
- How the "disposition rule" is possibly negated by making a grouping election for rental activities

### 102 Form 1041 Issues & Updates T

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

Each year, navigating Form 1041 continues to challenge even the most seasoned practitioners. This session reviews some well established rules of fiduciary taxation as well as the impact of new legislation, the current economy, new regulations and recurring difficulty with applying individual tax rules to fiduciary entities. Topics include:

- Introduction/review of the distribution deduction, depreciation and AMT
- The impact of tax law changes on Form 1041
- IRS proposed regulations re: IRC Section 67
- The application of the 3.8% Medicare tax to trusts and estates
- The complexities of the charitable contribution deduction

### 103 LLCs/Partnership Tax Primer T

*Chuck Levun, J.D., CPA, Levun, Goodman, Cohen, LLP, Northbrook, IL*  
Session description TBA.

10:20 am - 12:00 pm

Select One  
Concurrent  
Workshop

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

**104 The Nuts & Bolts of Tax Procedure T**

*Megan Brackney, 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, assess and collect taxes can be complex and confusing. This session will provide an overview of the nuts and bolts of IRS practice and procedure.

Learning points include:

- How the IRS selects returns for audit
- 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
- When and how the IRS assesses tax penalties.

**105 Oshins 11 – Thinking Outside the Box: Eleven Estate Planning Ideas T**

*Richard A. Oshins, AEP (Distinguished), J.D., MBA, LL.M. (Taxation), Oshins & Associates, LLC, Las Vegas, NV*

This session will address 11 planning ideas or refinements of popular wealth planning strategies, many of which are counterintuitive, that should be considered for your clients. Topics include:

- Wealth shifting with life insurance - including transfers of fractional interests and techniques to avoid the three year contemplation of death rule
- Why many Crummey clauses do not work and how to cure them
- The power of estate tax depletion as a result of grantor trust status – more potent than estate freezing and valuation discounts combined – curative recommendations to avoid the economic and tax risks
- How to motivate your clients to implement their planning
- The “use” trust – the most protective, yet simplest estate planning technique
- FLPs – there is no IRC Sec § 2536

**106 Retirement Plan Primer SKA**

*Ted Sarenski, CPA/PFS, CFP®, AEP, Blue Ocean Strategic Capital, LLC, Syracuse, NY*

Join this fast-paced review of all the pieces developing a retirement plan for your clients (or for you!). The discussions includes:

- Social Security
- Sustainable withdraw rates
- Various types of pension plans
- Health insurance, and more

Learn how to speak with your Boomer clients as they approach retirement by adding the additional service of retirement planning to your billable fees.

**Lunch on Your Own**

**Pre-Conference Value-Added Workshop (complimentary)**

**Complimentary iPad Class SKA**

*Daniel Moore, CPA, Founder, D T Moore and Company LLC, Salem, OH*

Bring your iPad's to learn how to use the new technology of today! This complimentary session is designed to teach you some quick tips about using your device.

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

**107 International Tax Planning T**

*Carolyn Turnbull, CPA, MST, Tax Director, McGladrey, LLP, Orlando, FL*

Session description TBA.

12:00 pm - 1:30 pm

1:30 pm - 2:00 pm

2:10 pm - 3:50 pm

Select One  
Concurrent  
Workshop

## Special Discount Offers when You Register Online

**Save an Additional 5% on Tax Strategies Conference and Pre-Conference Workshops.** Purchase the conference and 4 pre-conference workshops together online and you will save 5% automatically at checkout.

**Save an Additional 10% on “Tax Training Week” in Las Vegas.** This year, when you register for the Conference on Tax Strategies for the High-Income Individual together with the AICPA Tax Planning, Compliance and Controversy Conference (May 15-17 at the Bellagio) save 10% automatically at checkout when you purchase online. In addition, if you purchase 4 Tax Strategies pre-conference workshops and 1 Tax Planning, Compliance and Controversy pre-conference workshop, you save 10% on those as well. Log onto [cpa2biz.com/tax](http://cpa2biz.com/tax) for details and to register.

# Conference Agenda

2:10 pm - 3:50 pm

Select One  
Concurrent  
Workshop  
(continued)

**108 2013 Tax Update on Pass-Through Entities T**

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

This upbeat session will catch you up on what the IRS is looking at and how the courts are ruling on pass-through entities, with discussions on:

- Which is better, an LLC or an S corporation? Does the new Medicare tax affect the choice of entity?
- Can the client change their mind on the entity choice and what might be the tax cost?
- What's important to know in a recession about the section 754 election?
- How is recharacterization a trap for a business operating in several entities?
- How is S corporation reasonable compensation defended after the *David Watson* case?
- How did Marc Barnes lose his S corporation losses and what should his CPA have done differently?
- What's being audited and litigated by the IRS for the LLC and the S corporation?

**109 Business Succession Planning T**

*Steven Siegel, President, The Siegel Group, Morristown, NJ*

Learn about the many challenges and opportunities that confront owners of privately held businesses as they reach the point in their lives/careers when they must consider appropriate succession planning. Walk away being able to:

- Evaluate the viability of gifting one's family business interest to family members in light of the federal gift tax rules
- Determine if gifting the business to family members will leave sufficient liquidity within the family for ongoing support and eventual federal estate taxes, and what planning techniques can be used to improve this situation
- Address the different varieties of buy-sell agreements with third parties, and advise clients as to the many issues and decisions that must be taken into account in structuring an appropriate agreement
- Describe the various tax issues that arise when buying or selling a business, including distinguishing the tax consequences arising from the sale of the assets of the business and the sale of stock of the business

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

**110 Elder Law and Special Needs Planning SKA**

*Bernie Krooks, Esq., Littman Krooks LLP, New York, NY*

It is estimated that over 40 million Americans have disabilities – one in seven. As the population ages, it is anticipated that an even higher percentage will need assistance. In this climate, planning for seniors and individuals with disabilities takes on increased importance in an estate planning practice. Utilizing various elder law planning techniques, this session will discuss how to access government-financed healthcare while improving the quality of life for the family member with disabilities. Pertinent tax considerations will be discussed, including how to balance long-term care planning with traditional tax planning for the high-net-worth client.

**111 Taxation Issues with Divorce T**

*Jeremiah W. Doyle IV, J.D., LL.M. (Tax), LL.M. (Banking Law), BNY Mellon Wealth Management, Boston, MA*

Divorce raises ownership as well as income, estate and gift tax issues. Topics discussed include:

- Reviewing the estate plan
- Preserving the \$250,000/\$500,000 exclusion on the sale of a principal residence
- The income and gift tax issues of property settlements
- Tax consequences of dividing stock options and deferred compensation
- Tax-free division of an individual retirement account
- Naming beneficiaries of qualified retirement plans
- Exposure of trust assets to marital claims

4:00 pm - 5:40 pm

Select One  
Concurrent  
Workshop



4:00 pm - 5:40 pm

Select One  
Concurrent  
Workshop  
(continued)

**112 Are You Prepared to Prepare the Complex Gift Tax Returns? T**

*Anthony Vitiello, J.D., LL.M. Taxation, Chair, Tax & 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. The pitfalls regarding generation skipping transfer tax issues in preparing the return will also be covered. Time permitting there will be discussion of defending a gift tax return audit.

MAIN CONFERENCE MONDAY, MAY 20 / DAY ONE

6:45 am - 5:40 pm

6:45 am - 8:00 am

7:00 am - 7:50 am

Select One  
Concurrent  
Session

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

**201 Practice Management BMO**

*Jina Etienne, CPA, Director-Taxation, AICPA, Washington, DC*  
Session description TBA.

**202 AICPA PFP Division Town Hall Meeting: Current Ideas Exchange SKA**

*Jerry Love, CPA/PFS/ABV, CITP, CFF, Jerry Love CPA, LLC, Abilene, TX*  
*Andrea Millar, CPA/PFS, Senior Technical Manager, PFP Division, AICPA, Durham, NC*

This session includes an overview of the priorities of the PFP Division that integrate with members serving high-income clients, including:

- Current hot topics and legislative and regulatory issues
- Formalizing PFP services within your tax practice to serve clients most effectively while running a successful practice
- Where relevant, a review of 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 see in financial planning as well as exchange ideas with peers.

8:00 am - 8:20 am

8:20 am - 9:20 am



**Welcome & Introduction**

**General Session**

**1 Legislative Update T**

*Eric Solomon, Co-Director, National Tax, Ernst & Young LLP, Washington, DC*  
Current legislative, regulatory and IRS administrative developments, including the prospects for the reform.

9:20 am - 10:20 am



**General Session**

**2 Individual Income Tax Update T**

*Bob Jennings, CPA, EA, CITP, CFP®, Jennings Seminars, Clarksville, IN*  
This exciting and, yes, entertaining review of the latest 2013 tax changes, court cases and IRS regulations will provide the most up-to-the-minute individual tax changes available the day before the seminar. Congress may not get anything done, but the changes keep coming and we've got them, with practical guidance and real-life examples and stories to make them understandable.

10:20 am - 10:50 am

10:50 am - 11:50 am



**Networking Break in the Exhibit Area**

**General Session**

**3 Best Tax Ideas Panel T**

*Moderator: Julie Welch, CPA, PFS, CFP®, Meara Welch Browne, P.C., Kansas City, MO*  
*Panel: Karen Brosi, EA, CFP®, Karen Brosi, EA, CFP, a Limited Liability Company, Palo Alto, CA*

*Mark Klein, Partner, Hodgon Russ LLP, New York, NY*

*Sharon Klein, Managing Director & Head of Wealth Advisory, Lazard Wealth Management, New York, NY*

*Chuck Rettig, Esq., Hochman Salkin Rettig Toscher & Perez, P.C., Beverly Hills, CA*  
This fast-paced discussion with tax experts will focus on the best and most current tax planning ideas for high-income individuals. It will provide a variety of strategies you can take away and implement immediately with your clients.

# Conference Agenda

11:50 am - 12:50 pm

12:50 pm - 1:50 pm



## Lunch

### General Session

#### **4 Implementing the New Tax Provisions of Obamacare T**

*Vern Hoven, CPA, EA, CSPS, MT, Vern Hoven Tax Seminars, Seattle, WA*

*Sharon Kreider, CPA, EA, Sharon Kreider, CPA, Sunnyvale, CA*

Master the taxing details of the landmark Affordable Care Act health reform legislation! Having survived the Supreme Court's constitutional challenge and the presidential election, Obamacare is the law of the land. The time to work through the 2,706-page bill is now as the client questions start to roll in. This session will discuss the provisions taking effect in 2013 and 2014.

#### **Employer Mandate**

- Which business clients will be caught in the 2014 employer mandate?
- Is employer-offered health insurance "affordable"?
- What minimum health benefit must be paid to avoid the \$2,000 per employee penalty?
- How to efficiently "shop" at the state exchange
- How to reduce costs when complying with the employer mandate
- What to advise individual and business clients who want to drop their health insurance and just pay the penalty

#### **3.8% Medicare Tax on Unearned Income**

- Who will pay the new 3.8% Medicare tax in 2013?
- What income is subject to the 3.8% Medicare tax?
- What planning moves will reduce the Medicare tax?

#### **Individual Mandate**

- Does the 2014 individual insurance mandate impact clients?
- How can individuals most efficiently "shop" at the state exchange

### Concurrent Sessions

#### **5 Trustee Problems that You Should Know About T**

*Seymour Goldberg, CPA, MBA, J.D., Goldberg & Goldberg, P.C., Woodbury, NY*

Being selected as a trustee is considered by many to be both an honor and a privilege. It also means authority, power and liability. Obviously, any discretion delegated to a trustee must be exercised in a proper manner and in an impartial way. In addition, the Uniform Trust Code creates additional compliance and liability issues for trustees.

#### **6 Alternative Minimum Tax (AMT) – Are You Sure Your Client Owes AMT? T**

*Joseph Walloch, CPA, CGMA, MBA, MBT, Walloch & Associates, San Diego, CA*

This session will offer strategies to minimize or eliminate the AMT, including a review of current developments and tax planning techniques. Many individual and corporate taxpayers are erroneously paying AMT. The IRS has developed an "are you sure you owe AMT" letter for corporate AMT taxpayers. A recent study indicates that even the IRS has a significant error rate for proper calculation of individual AMT.



#### **7 Tax Identity Theft: How to Advise Victims of Tax Identity Theft SKA**

*Daniel Moore, CPA, Founder, D T Moore and Company LLC, Salem, OH*

This session will dive into:

- Working with the IRS when you/your client are victims of tax ID theft
- How to clear up your record with Social Security and IRS
- Outlining the rigorous process to obtain a new Social Security number
- How to protect your firm against tax ID theft

#### **8 Retirement Planning Update SKA**

*Ted Sarenski, CPA/PFS, CFP®, AEP, Blue Ocean Strategic Capital, LLC, Syracuse, NY*

This session is designed for the practitioner with some knowledge of developing retirement planning strategies and looking for more speaking points and updates to enhance knowledge. Topics covered:

- Roth IRAs and Roth conversions
- What is the "new" retirement?
- Withdraw rates and their affect on wealth
- Other pension and savings ideas, and more

#### **9 Technical LLC/Partnership Tax Topic T**

*Chuck Levun, J.D., CPA, Levun, Goodman, Cohen, LLP, Northbrook, IL*

Session description TBA.

2:00 pm - 3:00 pm

Select One  
Concurrent  
Session



3:00 pm - 3:30 pm

3:30 pm - 4:30 pm

Select One  
Concurrent  
Session



## Networking Break in the Exhibit Area Concurrent Sessions

### 10 **Audit-Proofing (as Much as Possible) Family Limited Partnerships and LLCs T**

*Stephanie Loomis Price, Attorney, Shareholder, Winstead, P.C., Houston, TX*

This session will provide practical tips and discussion on recent developments in audits and case law related to creation and maintenance of family limited partnerships and LLCs.

### 11 **Cost Basis Reporting and the New Form 8949 – Issues and Solutions T**

*Jonathan Horn, CPA, CGMA, Jonathan Horn, CPA, New York, NY*

In tax year 2011, the IRS began implementing the three-year rollout of Cost Basis Reporting enacted by Congress in 2008 with equities being covered. Schedule D and Form 1099-B were redesigned and the new Form 8949 replaced Schedule D-1. Tax year 2012 saw the second stage take effect with mutual funds being added to the mix and more forms redesigned. Practitioners, taxpayers, brokers and software providers continue to face issues with properly implementing the new rules and reporting requirements. Learn how (almost) everything you thought you knew about using the new cost basis information in tax preparation is probably wrong. Hear what's being done by the AICPA, SIFMA, the IRS and others to try and fix the existing issues and minimize future problems. Learn what, if any, relief and remedies may be available from the IRS for those inadvertent or unintentional errors that have occurred on your clients' 2011 and 2012 tax returns.

### 12 **Social Security SKA**

*Bob Jennings, CPA, EA, CITP, CFP®, Jennings Seminars, Clarksville, IN*

Did you know that you lose your Social Security disability if you don't keep working? Did you know that there are ten Social Security benefits that are overlooked by even the most knowledgeable professionals? This ever-popular session provides new Social Security tips to put to use immediately.

### 13 **Hot Topics in IRS Enforcement – Tips from the Tax Trenches! T**

*Chuck Rettig, Esq., Hochman Salkin Rettig Toscher & Perez, P.C., Beverly Hills, CA*

This session provides practical advice for real-life client issues, focusing on current IRS tax enforcement priorities & procedures, practitioner representation strategies & techniques, and recent developments in tax controversy and procedure. Topics include:

- Voluntary disclosures of previously undeclared offshore financial accounts and assets (FBARs)
- IRS Wealth Squad examination techniques and IDRs
- FOIA requests during the examination
- LB&I issue practice groups
- Domestic voluntary disclosures issues
- Worker classifications and the IRS VCSP
- Penalty abatement considerations - taxpayer & practitioner

### 14 **The New Repair Regulations T**

*Karen Brosi, EA, CFP®, Karen Brosi, EA, CFP, a Limited Liability Company, Palo Alto, CA*

IRS has issued comprehensive new temporary regulations regarding repairs, improvements, materials and supplies. This session examines and condenses these sweeping new rules and provides insight into what every practitioner needs to know to be ready to implement them in 2014. Topics include:

- Defining units of property
- What's a betterment?
- When replacements can and cannot be repairs
- What to do when structural components are retired
- Changes of accounting methods

# Conference Agenda

4:40 pm - 5:40 pm

Select One  
Concurrent  
Session



## Concurrent Sessions

### 15 **Paying for the (Grand) Child's Education: Making Educated Choices** T

*Sharon Klein, Managing Director & Head of Wealth Advisory, Lazard Wealth Management, New York, NY*

No matter the economic climate, clients are always interested in consulting with their advisors regarding the best way to provide for the educational expenses of their children and grandchildren. This session offers a comprehensive review of planning strategies for educational expenses, including:

- Effective leveraging of the annual exclusion from gift tax
- Comparison of the benefits of custodial accounts; different types of trust structures ("Crummey trusts" and "2503(c) trusts"), and tax-advantaged accounts (529 plans and Coverdell accounts)
- Educational funding options that do not have a gift tax consequence
- Exploration of some more creative possibilities, such as dynasty trusts and "HEET" (health and education exclusion) trusts
- Innovative planning tips to utilize when implementing any of these strategies

With regard to each technique, we will examine:

- Advantages
- Disadvantages
- Income tax consequences
- Gift tax consequences
- Estate tax consequences
- Impact on eligibility for financial aid
- Generation-skipping transfer tax consequences

### 16 **Dealing with the Worst of Times** SKA

*Stefan Tucker, J.D., Partner, Venable, LLP, Washington, DC*

This session will focus on the federal income tax impact on real estate owners in the worst of times, including the consequences of debt modification and the loss of property through foreclosure or deed in lieu, as well as abandonment. Particular attention will be paid to whether the debt is recourse or nonrecourse and whether the gain or loss is capital or ordinary.

### 17 **"Cash is King" – Maximizing Your Net Operating Loss Refunds** T

*Joseph Walloch, CPA, CGMA, MBA, MBT, Walloch & Associates, San Diego, CA*

The opportunities for refunds resulting from the NOL for individuals tends to be misunderstood, misused, miscalculated, misapplied and just plain missed! This session will discuss maximizing and expediting NOL refunds using Forms 1045 and 1040X to free up past tax payments, when to make the election to forego the carryback, and what the statutes of limitations are for current and carryback years. Most importantly, it will provide examples from real life to illustrate the calculation, application and savings options. Corporate NOLs will also be briefly discussed. Mr. Walloch will share information regarding proper NOL calculation and procedure based on conversations with the "go-to-guy" on NOLs within the IRS.

### 18 **Financial Planning Report Card** SKA

*Jerry Love, CPA/PFS/ABV, CITP, CFF, Jerry Love CPA, LLC, Abilene, TX*

Comprehensive financial planning involves the examination of virtually all aspects of a person's financial life: earning and spending, risk management and insurance, tax planning, investments, and estate planning. In many ways, the most important service a CPA financial planner can offer is to provide questions rather than answers: the most serious financial crises are usually the result of unexpected events rather than risks a person recognized. This assessment represents a starting point that can be used to summarize a client's financial situation and was developed as a way to periodically review it.

### 19 **What Every CPA Needs to Know About Captive Insurance Planning** T

*Peter Strauss, J.D., LL.M., The Strauss Law Firm, LLC, Hilton Head Island, SC*

This session will cover

- What a captive insurance company is
- What benefits a business owner would gain from utilizing a captive
- Overview on how captive insurance companies are structured
- Real-life examples of businesses that currently have a captive insurance company

## MAIN CONFERENCE TUESDAY, MAY 21 / DAY TWO

6:45 am - 5:15 pm

6:45 am - 8:00 am

7:00 am - 7:50 am

Select One  
Concurrent  
Session**Registration Open****Continental Breakfast in the Exhibit Area****Early Riser Breakfast Sessions****301 AICPA Individual Income Tax Technical Resource Panel – Q&A T***Moderator: Abe Schneier, Senior Technical Manager- Taxation, AICPA, Washington, DC**Panel: Jonathan Horn, CPA, CGMA, Jonathan Horn, CPA, New York, NY**Susanne Morrow, CPA, Ernst & Young, LLP, San Francisco, CA**Annette Nellen, J.D., CPA, Professor, San Jose State University, San Jose, CA**Don Zidik, CPA, MST, McGladrey, LLP, Boston, MA*

Don't lose any more sleep over those tough tax questions. This expert CPA panel will 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.

**Solutions Session****SS1 Tax Advantage Investing Strategies***David Lau, COO, Jefferson National, Louisville, KY*

Regardless of the headwinds investors face in the post-crisis economy – recession, rising taxes, or volatility – accumulation is the central issue, and maximizing accumulation requires new tools to address risk and deliver alpha. Learn how advisors are adapting by leveraging simplified, flat-fee, virtually unlimited, tax-advantaged accounts to manage assets more like endowments and institutional investors.

8:00 am - 8:10 am

8:10 am - 9:40 am

**Morning Announcements****General Session****20 Navigating Turbulent Estate Tax Waters 2013: A Panel Discussion T***Moderator: Martin Finn, J.D., CPA, LL.M., Partner, Lavelle & Finn, LLP, Latham, NY**Jeremiah W. Doyle IV, JD, LL.M. (Tax), LL.M. (Banking Law), BNY Mellon Wealth Management, Boston, MA**Jacqueline Patterson, J.D., CPA, MBT, Buchanan & Patterson, LLP, Los Angeles, CA*  
*Steven Siegel, President, The Siegel Group, Morristown, NJ*

A distinguished panel of estate planning experts will share what they are telling their clients in light of legislative, regulatory and case law changes in the estate and gift tax world. Lifetime gifting opportunities, trust planning and will drafting will be covered with time for audience Q&As.

9:40 am - 10:10 am

10:10 am - 11:00 am

**Networking Break in the Exhibit Area****General Session****21 Tax Planning for Closely-Held Business Clients T***John Connors, Professor, CPA, J.D., LL.M., Tax Educators' Network, Inc., Milwaukee, WI*

This session will focus on the proliferation of LLCs taxed as partnerships and the complex tax rules governing such entities. With the possible reduction of the highest corporate tax rate, while individual marginal rates on flow-through entity profits dramatically increasing, what is the best choice for the closely-held business moving forward? Areas of focus include:

- Can "personal goodwill" avoid the double taxation quagmire with C corporations
- Maximizing LLC flexibility with both owners and property
- Impact of new Form 1099-K reporting requirements on reporting gross receipts for small businesses
- Current status of, and planning for, "built-in gains" recognition period
- What are the latest proposals on subjecting distributions of "service S corps" to employment taxes
- Review of the latest cases and rulings, and their impact on closely-held business clients

# Conference Agenda

11:00 am - 12:00 pm



## General Session

### 22 Real Estate Tax Update SKA

*Stefan Tucker, J.D., Partner, Venable LLP, Washington DC*

This session will include an in-depth discussion of recent legislation, cases and rulings as they affect real estate transactions, as well as pass-through entities and their members. Actual and potential tax legislation will specifically be focused on.

12:00 pm - 1:00 pm

1:00 pm - 2:15 pm



## Lunch

## General Session

### 23 Crossing the Line: Civil and Criminal Liability for Accountants T

*Moderator: Bryan C. Skarlatos, Kostelanetz & Fink, LLP, New York, NY*

*Panel: Mark F. Daly, Senior Litigation Counsel, Tax Division, U.S. Department of Justice, Washington, DC (Invited)*

*Dirk Edwards, Edwards Consulting, LLC, Lake Oswego, OR*

*Karen Hawkins, Director, Internal Revenue Service, Office of Professional Responsibility, Washington, DC (Invited)*

*Chuck Rettig, Esq., Hochman Salkin Rettig Toscher & Perez, P.C. Beverly Hills, CA*

How sure do you have to be before you can tell a client that it is okay to take a deduction or to characterize income as capital gain? Do you have to audit everything a client tells you, and when can you just rely on what a client says? When can you be held responsible for problems on a client's tax return? This panel of expert tax practitioners will discuss these and other thorny issues that arise in everyday tax practice. The panel will review the ethical, civil and criminal penalty standards that apply to accountants who give tax advice and will discuss cases involving actual criminal prosecutions of tax practitioners.

## General Networking Break in the Exhibit Area

## Concurrent Sessions

### 24 IRS Audits of IRAs T

*Seymour Goldberg, CPA, MBA, J.D., Goldberg & Goldberg, P.C., Woodbury, NY*

Many taxpayers have accumulated substantial assets in retirement plans and IRA accounts. This session will highlight many of the mistakes made by IRA account holders from an IRS compliance view. Reports from the Treasury Department Inspector General for Tax Administration and the General Accounting Office reveal a significant amount of noncompliance involving IRA accounts. The IRS plans to expand its examination program for IRA account holders.

The Inspector General's report from March 2010 estimated that 255,498 individuals did not take required minimum distributions, totaling \$348,480,200 for the tax years 2006 and 2007. Additionally, the report estimated that 295,141 individuals improperly made excess contributions amounting to \$812,339,722 for the tax years 2006 and 2007. A violation of the IRA rules can result in significant tax sanctions and penalties. Practitioners must become aware of the problems that clients may face. Discussion topics include:

- Common errors involving retirement distribution planning
- Why many beneficiary forms are defective
- Excess contributions to IRAs
- Required minimum distribution penalties
- Waiver of required minimum distribution penalties
- Statute of limitations on IRA penalties
- Personal liability of fiduciary for tax debts

2:15 pm - 2:45 pm

2:45 pm - 4:15 pm

Select One  
Concurrent  
Session

## Bellagio



The Bellagio, 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.

2:45 pm - 4:15 pm

Select One  
Concurrent  
Session  
(continued)



**25 Multistate Tax – Individual & Business SKA**

*Mark Klein, Partner, Hodgson Russ LLP, New York, NY*

Faced with growing deficits, states are aggressively targeting out-of-state businesses and individuals that might be liable for taxes. This session will discuss the rules that impose taxes on businesses that provide property or services in a number of states as well as on individuals who live or work in different places. It will provide guidance on how to properly plan for a change of residency, reduce taxes, protect assets and avoid pitfalls when moving between multiple states.

- Overview of tax rules and compliance initiatives
- Filing obligations in multiple states
- Changing residency
- The application of Public Law 86-272
- Sales tax collection obligations on out-of-state companies
- Working in multiple states
- Planning opportunities and tips for the unwary

**26 Estate, Income & Financial Planning for the “99%” – A Panel Discussion of Issues Facing Clients with Less than \$5 Million SKA**

*Moderator: Martin Finn, J.D., CPA, LL.M., Partner, Lavelle & Finn, LLP, Latham, NY*  
*Panel: Jeremiah W. Doyle IV, J.D., LL.M. (Tax), LL.M. (Banking Law), BNY Mellon Wealth Management, Boston, MA*

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

*Bernie Krooks, Esq., Littman Krooks LLP, New York, NY*

*Julie Welch, CPA, PFS, CFP®, Meara Welch Browne, P.C., Kansas City, MO*

*Steven Siegel, President, The Siegel Group, Morristown, NJ*

This rapid-fire discussion with an expert panel will focus on planning strategies for clients of more modest wealth. Topics to be discussed include: estate planning using marital trusts, lifetime gifting and disclaimers; income tax considerations for clients in this wealth strata and financial planning concerns including maintaining adequate lifetime resources, long-term care insurance and other elder law concerns. Will drafting issues will be also analyzed, with ample time for Q&As.

**27 What Every Tax Advisor Needs to Know About Hedge Funds: From Entity to Individual T**

*Claudia Hill, EA, MBA, TaxMam, Inc., Cupertino, CA*

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

Individuals, corporation, 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. The key to being sure your client's investment results are correctly reported is understanding the nature of the investment and approaching the integration of the K-1 into an individual's return methodically and completely. This session will discuss:

- How hedge funds are structured
- What strategies hedge funds deploy to generate returns
- The taxation of financial derivatives
- The myriad of income, partnership, international, estate & gift tax considerations
- The interplay of the constructive sale & straddle rules
- The specific investment risks inherent in hedge funds
- How to properly report complex, non-passive K-1s on the 1040
- Special techniques needed to correctly transfer the K-1 information into the 1040 return
- How IRS receives, interprets and audits individual taxpayers with partnership losses

**28 Foreign Reporting SKA**

*Carolyn Turnbull, CPA, MST, Tax Director, McGladrey, LLP, Orlando, FL*  
Session description TBA.

# Conference Agenda

4:25 pm - 5:25 pm

Select One  
Concurrent  
Session

## Concurrent Sessions

### **29 Growing Your Firm's Services for Your Individual Clients SKA**

*Jerry Love, CPA/PFS/ABV, CITP, CFF, Jerry Love CPA, LLC, Abilene, TX  
Deborah S. Fox, Founder, Fox Financial Planning Network, San Diego, CA*

Many CPA financial planners added financial planning to their tax practices because clients asked questions that went beyond taxes, including educating children, transferring wealth, protecting assets, funding retirement, etc. These CPAs have built financial planning practices on their existing tax practices, and take a holistic approach in the delivery of financial planning services to ensure clients' needs are met, including tax, estate, retirement, investments and insurance. This expansion of service offerings opens up new revenue streams, and increases client and staff retention. Learn what you need to know to establish a successful financial planning practice in your firm, including:

- Using clients' tax returns as the roadmap to understanding their overall financial situation, deriving opportunities to provide financial planning to clients, and taking a holistic approach clients' planning needs
- Key things you need to think through up front to effectively formalize financial planning services in your practice

### **30 Legislative & Regulatory Update: Hot Topics for CPAs and Their Clients SKA**

*Michael Trabold, Director of Compliance, Paychex Inc., Rochester, NY*

This session focuses on the current status of key active and pending legislative items, including payroll tax, retirement, health care reform, and employment law regulatory developments. The knowledge gained will provide a deeper understanding of the latest legislation in order to best respond to client inquiries, as well as proactively engage clients about critical regulations.

### **31 Charitable Planning: Separating the Wheat from the Chaff T**

*Robert Farr, J.D., Tax Director, PricewaterhouseCoopers, LLP, San Francisco, CA*

Is charitable giving part your client's tax planning. Should it be? This session will discuss the practical and the complex of charitable giving in an uncertain tax rate environment. It will discuss the benefits and pitfalls of simple as well as the more complex ways to give, including charitable remainder trusts, charitable lead trusts, donor advised funds and private foundations.



### **32 Employee vs. Independent Contractor SKA**

*Claudia Hill, EA, MBA, TaxMam, Inc., Cupertino, CA*

The problem of worker misclassification has been with us for years! IRS efforts to sensitize small businesses to the issue have been increasing. Recent examination efforts of the National Research Project Employment Tax Audits discovered the expected: for some businesses the issue is confusing, for others, it appears to be intentional. IRS has offered a Voluntary Classification Settlement Program, with no stunning participation. What can you do to ensure your clients are making good decisions in this potentially costly arena? This session will give you the tools.

### **33 Marriage: 'Til Tax Do You Part? T**

*Karen Brosi, EA, CFP®, Karen Brosi, EA, CFP, a Limited Liability Company, Palo Alto, CA*

Tax law and the IRS continue to try to keep up with the states' definitions of marriage, but the Code is riddled with marriage penalties and traps.

This session examines marriage from the tax practitioner's point of view, with tips and strategies for married clients. Topics include:

- Common law marriage states
- Same-sex unions
- Community property rules
- Is "married filing separate" the right answer?
- Avoiding marriage penalties

## Conference Adjourns

5:25 pm



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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 access to all conference session materials, continental breakfasts, refreshment breaks, luncheons and a reception. Fee for value-added workshops includes all workshop materials and refreshment breaks.

### GROUP REGISTRATION

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: TAX13**

### DRESS CODE Business Casual

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You may cancel without penalty if written cancellation requests are received by April 5, 2013. 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 29, 2013. No refunds or credits will be issued on cancellation requests received on or after April 30, 2013. 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\***.

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	Hotel Reservation Cutoff Date: April 17, 2013*

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

**Ground Transportation** – to and from the hotel and airport (rates and times are approximate)

**Taxi Service:** \$15-\$20 each way, 20 minutes **Hotel Parking:** Valet and self parking are complimentary

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<b>American Airlines</b>	800.433.1790	Index #22047
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\*Zone Fares do not require a Saturday night stay over. These fares are available on all flights but are inventory controlled. Some restrictions may apply.

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, the AICPA cannot guarantee that group travel agreements will be in effect at the time you are making your travel arrangements. Please contact the airline and/or your travel agency for the latest applicable discounts and arrangements.

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## Conference on Tax Strategies for the High-Income Individual

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\*\*Guest refers to a non-business associate, staff colleague or fellow student, and is for **only meal functions**.

### PRE-CONFERENCE WORKSHOPS - SUNDAY, MAY 19 (additional fee)

<input type="checkbox"/> <b>8:30 am - 10:10 am</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>
<input type="checkbox"/> <b>101</b> Passive Loss Rules – Critical Issues & Planning Strategies			
<input type="checkbox"/> <b>102</b> Form 1041 Issues & Updates			
<input type="checkbox"/> <b>103</b> LLCs/Partnership Tax Primer			
<input type="checkbox"/> <b>10:20 am - 12:00 pm</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>
<input type="checkbox"/> <b>104</b> The Nuts & Bolts of Tax Procedure			
<input type="checkbox"/> <b>105</b> Oshins 11 – Thinking Outside the Box: Eleven Estate Planning Ideas			
<input type="checkbox"/> <b>106</b> Retirement Plan Primer			
<input type="checkbox"/> <b>1:30 pm - 2:00 pm (complimentary)</b>			
<input type="checkbox"/> iPad Class			
<input type="checkbox"/> <b>2:10 pm - 3:50 pm</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>
<input type="checkbox"/> <b>107</b> International Tax Planning			
<input type="checkbox"/> <b>108</b> 2013 Tax Update on Pass-Through Entities			
<input type="checkbox"/> <b>109</b> Business Succession Planning			
<input type="checkbox"/> <b>4:00 pm - 5:40 pm</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>
<input type="checkbox"/> <b>110</b> Elder Law and Special Needs Planning			
<input type="checkbox"/> <b>111</b> Taxation Issues with Divorce			
<input type="checkbox"/> <b>112</b> Are You Prepared to Prepare Complex Gift Tax Returns?			
<b>Total</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

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