

The Georgia Society of CPAs

# *Estate Planning Conference*

July 26-28, 2018

Event Code: 13000

The Ritz-Carlton Reynolds, Lake Oconee  
Greensboro, Georgia



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of CPAs



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**July 26-28, 2018 | Event Code: 13000**

**The Ritz-Carlton Reynolds, Lake Oconee, Greensboro, Georgia**

**16 hours of CPE credit | 16 hours CFP® credit (applied for)**

**16 hours CLU credit (applied for) | 12.5 hours CLE credit (applied for)**

Led by national experts, discussed at the local level, the Estate Planning Conference is designed for the unique needs of CPAs. Discuss a variety of topics, including how the Tax Cuts and Jobs Act will affect estate plans. Each session is designed to maximize your understanding of current estate planning developments. In addition to first-rate education, attendees will have the opportunity to network with peers throughout the three days.

**Who Should Attend:** CPAs, financial advisors, attorneys, and other financial professionals looking to further their estate planning knowledge.

## *Thursday, July 26*

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**7:30 - 8:30 a.m.**

**Registration/Continental Breakfast**

**8:30 - 8:35 a.m.**

**Welcome and Announcements**

**8:35 - 10:15 a.m.**

**A- The 2017 Tax Cuts and Jobs Act: The Individual and Business Provisions and What Planning May be Possible**

*Steve Siegel, The Siegel Group, Morristown, N.J.*

Address the leading individual and business changes enacted in the 2017 Tax Cuts and Jobs Act. Planning opportunities to address some of the more troublesome aspects of the Act will be highlighted. Discuss how the Act affects individuals in the loss of personal exemptions and miscellaneous itemized deductions, and the limitations of the deduction of "SALT" taxes.

**10:15 - 10:30 a.m.**

**Networking Break**

**10:30 - 11:45 a.m.**

**B- Attorney Panel of Experts**

*Mike Hoffman, CPA, J.D., Hoffman & Associates, Atlanta, Ga.*

*Tony Turner, LLM, Cohen Pollock Merlin Turner, P.C., Atlanta, Ga.*

*Rebecca Cummings, Esq., Rebecca Godbey Cummings LLC., Atlanta, Ga.*

Everything you wanted to know about the provisions in wills and trusts but were afraid to ask, including trust reform recently signed into law. Lawyers develop their own style, but which provisions should the CPA be looking for to understand whether a document is appropriate for their client? Discuss varying types of clients, drafting techniques, biases and styles.

**11:45 a.m. - 1:05 p.m.**

**Lunch**

**C- A Clean and Tidy Legacy**

*Rebecca Cummings, Esq., Rebecca Godbey Cummings LLC., Atlanta, Ga.*

Ask nearly anyone about the aftermath of a death in the family and you will hear about the nightmare of cleaning out someone else's home. Discuss the philosophies and strategies that make *The Gentle Art of Swedish Death Cleaning* and *The Life-Changing Magic of Tidying Up* best-sellers and what you (and your clients and families) can do to leave a clean and tidy legacy when departing this material world.

**1:10 - 2:25 p.m.**

**D- Estate Planning for the 99% of Us**

*Steve Siegel, The Siegel Group, Morristown, N.J.*

Given that only a small handful of persons will be estate tax payers under the 2017 Tax Cuts and Jobs Act, what planning is appropriate for everyone else? Discuss core reasons for executing an estate plan, as well as whether there is an ongoing role for planning with life insurance and retirement plan assets. A significant portion of the session will address the need for income tax planning – with basis planning as a centerpiece of a client's concerns.

## *Friday, July 27*

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**7:30 - 8 a.m.**

**Continental Breakfast**

**8 - 9:15 a.m.**

**E- Shutting Down Family Limited Partnerships**

*Steve Wyatt and Christopher Steele, Chamberlain, Hrdlicka, White, Williams & Aughtry, Atlanta, Ga.*

The Family Limited Partnership ("FLP") burst onto the scene in the aftermath of Rev. Rul. 93-12, and FLPs remain viable today because of the many benefits derived therefrom. Changes in careers, families, financial conditions, and attitudes can alter estate planning objectives, leaving some clients to wonder if an FLP structure still meets their needs. The Tax Cut and Jobs Act has limited the exposure of all but the wealthiest of families to the estate and gift tax. Come to this session to hear all of the details.

**9:15 - 9:20 a.m.**

**Break**

**9:20 - 10:35 a.m.**

**F - Flow Through Entities/Closely Held Businesses**

*Barbara Coats, CPA, Windham Brannon, Atlanta, Ga.*

Cover the rules, requirements, and issues associated with the taxation of flow-through entities and receive an overview of common issues that arise in the estate planning context.

**10:35 - 10:50 a.m.**

**Networking Break**

**10:50 a.m. - 12:05 p.m.**

**G - International Clients**

*Hale Sheppard, Esq., Chamberlain, Hrdlicka, White, Williams & Aughtry, Atlanta, Ga.*

The IRS continues to target international issues and assert large penalties. Review the latest international issues, cases, and rulings to stay updated. The IRS is focused on FBAR violations, expanded foreign asset reporting duties, taxpayers who ceased participation in voluntary disclosure programs, implementation of FATCA weapons, deprivation of passports for tax debtors, automatic penalties for late information returns, compliance initiatives targeting foreign investors in U.S. rental property, foreign trusts, gifts to U.S. persons by expatriates, and the new repatriation tax.

**12:05 - 1 p.m.**

**Lunch**

**1:05 - 2:20 p.m.**

**H - Elder Care Law**

*Cindy Nelson, J.D., Nelson Elder Care Law, LLC, Woodstock, Ga.*

Previously many trusts were reserved for the wealthy. Today, the rapidly growing population of seniors, coupled with long life expectancies and the associated high cost of medical care have put many people at risk of losing their hard-earned, life savings. Trusts have become a more common place tool to protect assets and avoid probate. Walk through common "red flags" to look for and how to better prepare your clients for managing their trust

## *Saturday, July 28*

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**7:30 - 8 a.m.**

**Continental Breakfast**

**8 - 9:15 a.m.**

**I - Tax Controversy Update: The IRS Stays Busy Even Without Adequate Funding**

*Vivian Hoard, Esq., Taylor English Duma LLP, Atlanta, Ga.*

Although the IRS claims to have no funding, they are staying busy with campaign audits and causing many taxpayers and their advisors hours of torment. Learn about the latest IRS campaign initiatives and possible strategies for protecting clients who might capture the interest of the IRS.

**9:15 - 9:25 a.m.**

**Break**

**9:25 - 10:15 a.m.**

**J - 10 Most Important Things You Need to Know About Buy-Sell Agreements**

*Rett Peaden, LLM, Smith, Gambrell & Russell, LLP, Atlanta, Ga.*

Explore what should be on your radar when talking about buy-sell agreements with clients.

**10:20 - 11:35 a.m.**

**K - Pulling it all Together**

*David F. Golden, Esq., CPA Troutman Sanders LLP, Atlanta, Ga.*

Summarize the high points of each presenter, tying together all the sessions and solidify what you have learned over the three days.

# REGISTRATION

Event Code: 13000

Name \_\_\_\_\_ MI \_\_\_\_\_ Last \_\_\_\_\_ Member # \_\_\_\_\_

Company/Firm Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

**Registration Confirmation:**  Mail **OR**  Email

**Check here if registration includes a change of address:**

## PRICING INFORMATION

	Members	Nonmembers
Early Registration Fee by <b>July 9</b>	<input type="checkbox"/> \$555	<input type="checkbox"/> \$655
Standard Registration Fee	<input type="checkbox"/> \$615	<input type="checkbox"/> \$715
Late Registration Fee after <b>July 23</b>	<input type="checkbox"/> \$655	<input type="checkbox"/> \$755

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

**Turn Form Over for Payment Information** 

## REGISTER TODAY!

**ONLINE** registration available at [www.gscpa.org](http://www.gscpa.org)

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

**MAIL** your completed registration with credit card information or check made payable to The Georgia Society of CPAs to:

The Georgia Society of CPAs  
Six Concourse Parkway, Suite 800  
Atlanta, GA 30328

# MATERIALS

*Choose how you wish to receive conference materials*

Conference materials are available electronically as PDFs, making them easily viewed on your personal electronic device. Download the materials in advance and enjoy the convenience of going digital!

Participants who choose eMaterials will receive an email when the materials are ready to download, at least three days before the event. **For more information on eMaterials, visit: [ematerials.gscpa.org](http://ematerials.gscpa.org).**

Download eMaterials

**No printed materials provided at the conference**

Printed Materials

**Will receive printed materials at the conference**

# PAYMENT INFORMATION

Use Money on Account

Check for \$\_\_\_\_\_ made payable to The Georgia Society of CPAs

Amount to charge credit card \$\_\_\_\_\_

Personal Card

OR

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Discover  MasterCard  AmEx  Visa

Card Number

Expiration Date

Name as it appears on card

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# PHOTOGRAPHY

By attending this event, you are demonstrating your permission to allow your photo to be taken and published in GSCPA marketing, promotional and web materials.

## ITEMS TO NOTE

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



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



## *Hotel & Conference Facility*

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**The Ritz Carlton Reynolds, Lake Oconee, Greensboro, Ga.**

One Lake Oconee Trail | Greensboro, GA 30642

**Main Telephone:** 706-467-0600

**Room Rate:** \$215\* | **Cut-off date:** Tuesday, June 26 2018

*\*Can opt-out of \$45 additional daily resort fee upon check-in*

*Negotiated parking fee is \$10 per night for GSCPA*

**To reserve a room online:**

<http://bit.ly/EP18Hotel>

To call in your reservation: 1-800-944-5884

Please reference The Georgia Society of CPAs, when making reservations

## *Task Force*

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**MEMBERS**

Daniel Branch, IAG Forensics & Valuation

Jason Coleman, Carr, Riggs & Ingram, LLC

Stephanie R. Franek, Gruber Kingsley, PC

Michael W. Hoffman, Hoffman & Associates

Michael D. Imber, PNC Wealth Management

Stuart A. Jackson, The Jackson Group, PC

Kenneth J. Jimenez, Jones and Kolb, CPAs

Thomas W. Jones, Jones, Jones, Davis & Associates, CPA, PC

Nancy W. Ross, AGH, LLC



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Six Concourse Parkway  
Suite 800  
Atlanta, GA 30328

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