

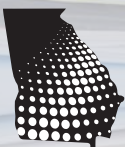
The Georgia Society of CPAs

GEORGIA FEDERAL TAX CONFERENCE

Presented by the Georgia Federal Tax Conference, Inc.



**June 11-12, 2015
Cobb Galleria Centre
Atlanta, Georgia**



**The Georgia Society
of CPAs**



2015 GEORGIA FEDERAL TAX CONFERENCE

June 11-12, 2015 | Cobb Galleria Centre, Atlanta, Georgia

Course No. 13075 (Both days); 13076 (Thursday only); 13077 (Friday only)

Credit: 16 hours CPE Credit | 12.3 hours CLE Credit (applied for)

16 hours CLU Credit (applied for) | 16 hours CFP® Credit (applied for)

The Georgia Federal Tax Conference is designed for experienced tax professionals and features up-to-date changes in tax law and the latest from Washington, D.C. in anticipation of future developments.

The Conference focuses on one specific area of knowledge each day. Day one will discuss trending topics related to estate planning. Day two will delve into income tax issues.

HIGHLIGHTS INCLUDE:

THURSDAY, JUNE 11, 2015 - ESTATE PLANNING

- Recent Wealth Transfer Developments with **Jeffrey Pennell**, Emory University School of Law
- Charitable Planning Strategies with **Don Ethridge**, National Christian Foundation
- Legislative and Administrative Outlook, **Ron Aucutt**, McGuire Woods

FRIDAY, JUNE 12, 2015 - INCOME TAX

- Mid-Year Individual and Business Tax Update with **Sharon Kreider**, Kreider CPA
- Affordable Care Act Update with **Sharon Kreider**, Kreider CPA
- Hot Topics in Partnerships with **Phillip Gall**, EY
- Retirement Planning with **Lisa Brown**, Brightworth

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EXHIBITOR:

STATE TAX CREDIT EXCHANGE

THURSDAY, JUNE 11 - ESTATE PLANNING

7 - 8 a.m.

Registration/Continental Breakfast

8 - 8:05 a.m.

Welcome and Announcements

8:05 - 10:05 a.m.

A - Recent Wealth Transfer Developments

Jeffrey Pennell, Esq.,

Emory University School of Law, Atlanta, Ga.

Address important estate, gift, and generation-skipping transfer tax developments, as well as procedure, income tax, and state law developments of significance to planners everywhere. All with an eye to practical significance to everyday planning and drafting and with a focus on how the law as it is developing may apply to situations that have not yet tested the boundaries of the law.

10:05 - 10:25 a.m.

Networking Break

10:25 - 11:15 a.m.

B - The 30,000 Foot View from the Trenches: A Potpourri of Transfer Tax Issues on the IRS's Radar Screen

John Porter, Esq., BakerBotts, LLP, Houston, Texas

Discuss a number of current transfer tax audit and litigation issues from the perspective of a seasoned litigator who deals with the IRS on a daily basis. The conversation will include hard to value assets, formula clauses, 6166 issues, GRATs, promissory notes, and avoidance of penalties.

11:20 a.m. - 12:10 p.m.

C - Legislative and Administrative Outlook

Ronald D. Aucutt, Esq.,

McGuireWoods, Tysons Corner, Va.

Review the current federal legislative landscape and the prospects, whether raging or meager, for meaningful tax legislation. Then shift focus to the other end of Pennsylvania Avenue and similarly analyze the prospects for meaningful administrative guidance, including the imminent portability regulations.

12:10 - 1:30 p.m. Lunch

D - Protecting the Best Laid Plans

Dana G. Fitzsimons, Jr., Esq.,

Bessemer Trust, Atlanta, Ga.

A discussion of contemporary developments under state law that illustrate the pitfalls and opportunities in trying to protect efficient transfer tax planning from the threats of family disharmony, lapses in judgment, misfortune, and litigation.

1:35 - 2:25 p.m.

E - The Ascendancy of Income Tax Planning

Charles A. "Clary" Redd, Esq.,

Stinson Leonard Street LLP, St. Louis, Mo.

Income tax rates and the estate tax exemption are high. Trusts may be designed and administered to avoid compressed trust income tax rates and trigger estate inclusion and basis step-up at a beneficiary's death. Strategies to minimize income taxes without an offsetting estate tax detriment will be discussed.

2:25 - 2:45 p.m.

Networking Break

2:45 - 3:35 p.m.

F - Charitable Planning Strategies with Business Interests and Other Non-Liquid Assets

Don Etheridge, J.D., LL.M., CPA,

National Christian Foundation, Alpharetta, Ga.

Explore an often overlooked opportunity to leverage charitable giving through gifts of privately-owned business interests, as well as other non-liquid assets. The various technical issues that come into play in making and facilitating such gifts will be discussed, including the unique issues that arise based on the underlying nature of the business entity or the type of asset being considered.

3:40 - 4:30 p.m.

G - Stepping Up in the World - It's all About the Basis

Terri E. Lawson, CPA,

Frazier & Deeter LLC, Atlanta, Ga.

With the increase in the lifetime exemption and the use of portability, estate planning has become less focused on the amount of tax, but rather maximizing the step up in the basis of assets as of date of death. Focus on planning around the step up with an eye on income tax savings for the heirs in conjunction with minimizing the transfer tax cost.

FRIDAY, JUNE 12 - INCOME TAX

7 - 8 a.m.

Registration/Continental Breakfast

8 - 10 a.m.

H - Mid-Year Individual and Business Tax Update

Sharon Kreider, CPA, EA, Kreider CPA, Sunnyvale, Calif.

Hear an update on cases and rulings about taxable and excludible income, foreign asset reporting, mortgage interest, charity deductions, the repair regs and their elections, ACA and HRAs, S corporation reasonable compensation, and SE tax for LLC members.

10 - 10:20 a.m.

Networking Break

10:20 - 11:10 a.m.

I - Prescription for the ACA's Individual and Employer Mandates

Sharon Kreider, CPA, EA, Kreider CPA, Sunnyvale, Calif.

Discuss the problems that clients and tax professionals faced in the first year of the ACA's individual health insurance mandate. The complexity of tax reporting will be reviewed, along with insurance requirements, exemptions, premium assistance tax credits, and penalties. Get tips for answering the "pay or play" question, and what planning is available to reduce costs and penalties.

11:15 a.m. - 12:05 p.m.

J - Partnerships: Hot Topics

Phillip Gall, J.D., LL.M., EY, New York, N.Y.

In recent years, partnerships have played a central role in many IPOs through the so-called "UP-C" Structure. Discuss how the structure works, the benefits of such structures, and the potential traps, as well as recently issued partnership tax guidance that may provide significant opportunities in partnership tax planning.

12:05 - 1:25 p.m. Lunch

K - Economic and Market Outlook

Sponsored by: Synovus Trust Company, N.A. Daniel Morgan, Synovus Trust Company, N.A., Atlanta, Ga.

The Federal Reserve's decision to keep the "Fed Funds" rate near zero to aid the struggling housing market has weakened the dollar and places the economy at risk once rates begin to rise. Find out how to navigate through these uncertain times through discussion of various tactics investors could apply.

1:30 - 2:20 p.m.

L - Income Tax Exit Strategies

Steve Gorin, Esq., CPA, CGMA, Thompson Coburn LLP, St. Louis, Mo.

Focus on how owners can transition their businesses to employees or others who buy over time. Topics include avoiding unnecessary capital gain tax on exit, deferred compensation, profits interests, redemptions, life insurance, and getting assets out of corporate solution to obtain a basis step-up (without self-employment tax).

2:20 - 2:35 p.m.

Networking Break

2:35 - 3:25 p.m.

M - How to Effectively Deal with the IRS Appeals Division

Shelly Kay, Esq., CPA, Sutherland Asbill & Brennan LLP, Atlanta, Ga.

We will discuss the various ways you can get your case before Appeals. Knowing your alternatives can help you proceed in a meaningful and effective manner. Receive guidance on how to write a convincing Protest and what happens at an Appeals conference. We will also cover the various Alternative Dispute Resolution options as well as the new AJAC provisions.

3:30 - 4:20 p.m.

N - Retiring Executives: Don't Let the Tax Door Hit Your Client on Their Way Out

Lisa Brown, CFP®, CIMA®, Brightworth, Atlanta, Ga.

Retirement is upon your executive client's doorstep. The 401(k), Pension, Stock Options, and Deferred Compensation Plans they've spent years accumulating are about to become "mobile." This could be the most critical income tax year of their life. From rolling over 401(k) plans to exercising stock options, we'll cover the lesser known tricks to maximize your clients' wealth and minimize their income taxes, as well as recent tax developments for retirement accounts.

REGISTRATION

13075, 13076, 13077

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

Select Course Number	Early Fee	Standard Fee
<input type="checkbox"/> #13075 - Both Days	\$465 by 5/21	\$510 after 5/21
<input type="checkbox"/> #13076 - Thursday Only	\$315 by 5/21	\$345 after 5/21
<input type="checkbox"/> #13077 - Friday Only	\$315 by 5/22	\$345 after 5/22

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. *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.*

FIRM DISCOUNT INFORMATION

Firms registering three or more professionals for **BOTH DAYS** of the event are eligible for the following discounts. You must register all professionals at the same time to qualify, and you must mail, fax or call to register on or before May 21, 2015. Please attach a list of the professionals attending.

- 3-4 people (10% discount) \$418 per person (You save up to \$188)
- 5-6 people (15% discount) \$395 per person (You save up to \$420)
- 7 or more people (25% discount) \$349 per person (You save a minimum of \$812)

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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.

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.

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

HOTEL

Renaissance Waverly Hotel

2450 Galleria Parkway, Atlanta, Ga. 30339

Hotel phone number: 770-953-4500

Guests can book by calling 1-888-391 8724 and asking for the discounted rate

Website: www.renaissancewaverly.com

A block of rooms has been reserved at the rate of \$159 per night

Special rate available until: May 20, 2015

To reserve a room visit: <http://tinyurl.com/GFTC15>

FACILITY

Cobb Galleria Centre

2 Galleria Parkway SE, Atlanta, Ga. 30339

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