REAL ESTATE CONFERENCE

June 22, 2017

Cobb Galleria Centre, Atlanta, Ga.

Event Code: 13001 | • LS13001



REAL ESTATE CONFERENCE

June 22, 2017 | Cobb Galleria Centre, Atlanta, Ga.

Event Code: 13001 | DLS13001

8 hours of CPE credit with a possible 2.5 hours of A&A

The real estate market presents ongoing challenges for financial professionals. Take a deep dive into economic trends, interest rates, state credits, rulings from the Fed, FASB updates, lending and financing projects, debt allocations, and using public and private partnerships.

Who Should Attend: CPAs, CFOs, controllers, financial planners and financial professionals working with real estate clients or real estate organizations.

🔘 LIVE STREAM ATTENDANCE

Event Code: LS13001 | CPE Credit: 8 hours (including 2.5 hours of A&A)

Live stream allows you to attend the conference from your home or office. You view the sessions in real time as part of the audience and have interaction with other attendees via chat areas. Live streamed sessions are indicated with this symbol:

For more information or to register, visit www.gscpa.org or call 404-504-2985 or 800-330-8889, Opt. 3.

FEATURED SPEAKER



RYAN P. MCCORMICK

Ryan McCormick is Senior Vice President and Counsel at The Real Estate Roundtable, where he is responsible for managing the organization's tax policy activities. The Real Estate Roundtable brings together leaders of the nation's top publicly held and privately owned real estate ownership, development, lending and management firms and leaders of major

national real estate trade associations to jointly address key national policy issues relating to real estate and the overall economy.

The Roundtable (www.rer.org) is located in Washington, D.C. Ryan coordinates the activities of the Real Estate Roundtable's Tax Policy Advisory Committee. The Roundtable's Tax Policy Advisory Committee works to help lawmakers and federal officials understand how tax rules affect real estate activity, and it promotes pro-growth tax reforms that will facilitate sound, environmentally responsible real estate investment and development. Ryan joined the Roundtable in May 2013 after serving nearly 11 years in the U.S. Senate as a tax and economic policy advisor for Senators Bob Graham, Pat Moynihan, John Kerry, Joe Lieberman, and Bill Nelson.

EXHIBITORS:

KBKG

Leidigh & Associates (Allstate Agency)

PROGRAM SCHEDULE

7:15 - 8 a.m.

Continental Breakfast/Registration

8 - 8:05 a.m.

Welcome and Announcements

8:05 - 8:55 a.m.

A - Commercial Real Estate, Forward to the Past?

Brian Bailey, MBA, Federal Reserve Bank of Atlanta, Atlanta, Ga. Commercial Real Estate market conditions have improved decidedly over 2012; however, some sectors are experiencing rapid growth in new supply. Will the economy create enough growth for the market to digest the new supply, or will it take the market back to the oversupply conditions of the past?

8:55 - 9:05 a.m. Networking Break

9:05 - 10:20 a.m.

B - Georgia's Community Improvement Districts: Powering Partnerships, Attracting Investment

Carolyn Bourdeaux, Center for State and Local Finance, Georgia State University, Atlanta, Ga.

Kevin Green, Midtown Alliance, Atlanta, Ga.

Gerald McDowell, Aerotropolis CIDs, Atlanta, Ga.

Malaika Rivers, Cumberland CID, Atlanta, Ga.

The number of self-taxing CIDs in Georgia has jumped from less than 10 entities in 2000 to more than 25 today, with more soon to emerge. Get insight from a panel of CID leaders on how the unique funding model and mission align to create the conditions for stronger economic development in cities across the state.

10:20 - 10:30 a.m. Networking Break

10:30 - 11:45 a.m.

© C - Navigating the Current Lending Environment for Real Estate Developers

Scott Jordan, BB&T, Atlanta, Ga.

Jon Neville, J.D., Arnall Golden Gregory, Atlanta, Ga.

Forrest Speed, MBA, Colliers International, Atlanta Ga.

Robert H. West, TriBridge, Atlanta, Ga.

A panel of lenders and developers discuss opportunities and challenges faced by real estate developers in the current economic environment.

11:45 a.m. - 12:45 p.m. Lunch

12:45 - 2 p.m.

D1 - Accounting Issues from FASB (A&A)

Will Herman, CPA, Deloitte, Atlanta, Ga.

For companies that are heavy in real estate, is it time to reconsider your real estate strategy? With the upcoming implementation of FASB's new leases standard that affects all leased assets, you will want to explore beyond what you know now to plan for the future.

D2 - State Tax Incentives and Pitfalls

Jeff Weinkle and Jess Johannesen, CPA, Aprio, Atlanta, Ga.

Learn about the benefits and impact of state tax credits to businesses and their investors, as well as significant state tax risks relevant to the industry. Cover Georgia tax incentives including low-income housing, historic preservation, film/entertainment, and job tax credits, and discuss the problems that can arise with state withholding tax and sales and use taxes.

2 - 2:15 p.m.

Networking Break

2:15 - 3:05 p.m.

E1 - Business Combinations (A&A)

Emily D. Hache, CPA, Deloitte, Stamford, Conn.

The FASB's new guidance on the definition of a business will likely result in more real estate acquisitions being accounted for as asset acquisitions rather than business combinations. Learn about FASB's rules different accounting for business combinations and asset acquisitions and key provisions of ASC805.

E2 - Hot Topics in Partnership and Real Estate Taxation

Lynn Kawaminami, CPA, Deloitte, Atlanta Ga.

Cover recent developments in partnership and real estate taxation, including the final section 706 and section 707 regulations, as well as a mini-overview of the REIT-related provisions in the PATH Act.

3:10 - 4:25 p.m.

F1 - The Prospects for Tax Reform and What It Means for Real Estate

Ryan P. McCormick , The Real Estate Roundtable Washington, D.C.

Discuss the outlook for comprehensive tax reform under the Trump Administration and the potential implications for real estate. Examine how key elements of the major reform proposals could affect real estate owners and investors, as well as jobs and the broader economy.

F2 - Cyber Threats for Real Estate Professionals

Dr. Traci Carte, Kennesaw State University, Kennesaw, Ga.

Gone are the days when organizations could focus solely on the physical aspects of security; instead, attention today is turning to the new digital challenge - cybersecurity. As advancing technology integrates the Internet-of-Things (IOT) into the fabric of buildings and infrastructures, new threats are coming to the forefront, while the ever-present threats to management information and financial systems are still not resolved.

REGISTRATION

Event Code: 13001

ONLINE registration available at http://bit.ly/RE17_GSCPA

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

Name	MI	Last	Member #
Company/Firm Name			
Address			
City	State	Zip	
Phone	Fax	Email	
Registration Confirmation:	Mail OR 🗖 Emai	I	
Check here if registration include	es a change of addre	ss: 🗖	

PRICING INFORMATION

	Members	Nonmembers	LIVE STREAM Members	LIVE STREAM Nonmembers
Early Registration Fee by June 1	\$270	\$370	\$270	\$370
Standard Registration Fee	\$330	\$430	\$330	\$430
Late Registration Fee after June 19	\$370	\$470	\$370	\$470

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.

12	:45 - 2 p.m.				
	D1 - Accounting Issues from FASB (A&A)				
	D2 - State Tax Incentives and Pitfalls				
2:	15 - 3:05 p.m.				
	© E1 - Business Combinations (A&A)				
	E2 - Hot Topics in Partnership and Real Estate Taxation				
3:	10 - 4:25 p.m.				
	© F1 - The Prospects for Tax Reform and What It Means for Real Estate				
	F2 - Cyber Threats for Real Estate Professionals				
N	1ATERIALS Choose how you wish to receive conference materials				
	☐ Download eMaterials No printed materials provided at the conference				
	☐ Printed Materials Will receive printed materials at the conference				
	Live Stream Attendees will receive eMaterials				
	AVMENT INFORMATION				

PAYMENT INFORMATION

	In Person Attendance OR 🛛 🖸 Live Stream Attendance
	Use Money on Account
	Check for \$ made payable to The Georgia Society of CPAs
	Amount to charge credit card \$ Personal Card OR
	Discover ☐ MasterCard ☐ AmEx ☐ Visa
Ca	rd Number Expiration Date
Na	me as it appears on card
Sig	gnature

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

Renaissance Waverly Hotel

2450 Galleria Parkway, Atlanta, Ga. 30339 770-453-4500

Website: www.renaissancewaverly.com

FACILITY

Cobb Galleria Centre

2 Galleria Parkway SE, Atlanta, Ga. 30339 770-955-8000

Directions: http://cobbgalleria.com/attendees/ the-destination/directions-parking

TASK FORCE

CHAIR:

James Freeman, MBA, CPA, Strategic Capital Partners, LLC, Cumming, Ga.

VICE CHAIR:

John D. "Trey" Webb, CPA, Bennett Thrasher PC, Atlanta, Ga.

MEMBERS:

Mark Abrams, CPA/PFS, CFP*, Smith & Howard, Atlanta, Ga. Sandra Buttram, CPA, Aprio, Atlanta, Ga. James "Jim" Caylor, CPA, CohnReznick, LLP, Atlanta, Ga. Mark Wyssbrod, CPA, Pro-Active CPA, PB, Alpharetta, Ga.

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.



Six Concourse Parkway Atlanta, GA 30328 Suite 800

REAL ESTATE CONFERENCE

U.S. Postage

Atlanta, Georgia Permit No. 6495