

**The Georgia Society of CPAs**

# **GEORGIA TAX FORUM SAVANNAH**

**November 30 - December 1, 2017**

**Coastal Georgia Center, Savannah**

**Event Code: 13060**

A MUST-ATTEND CONFERENCE  
FOR ALL TAX PROFESSIONALS



**The Georgia Society  
of CPAs**

# GEORGIA TAX FORUM

## SAVANNAH

**November 30 - December 1, 2017 | Coastal Georgia Center, Savannah**

**Event Code: 13060** (both days);

**13062** (Thursday Only); **13063** (Friday Only);

**CPE Credit: 16 hours with optional 2 hours A&A On Demand**

16 hours of CFP® (applied for)

The Georgia Tax Forum provides you with the knowledge and skills you need to survive the upcoming tax season. Georgia's leading taxation event brings you the most up-to-date information on changes in tax law that impact you and your clients, including international tax, professional liability issues, new partnership audit rules, and domestic international sales corporation.

**Who Should Attend:** CPAs practicing in all areas of tax.

### NEW IN 2017!

#### **Sleep in and earn extra hours when it fits your schedule!**

Included with your registration are 2 hours of A&A On Demand content. If you take advantage of these optional sessions you will receive a total of 18 credit hours for this conference! The On Demand hours will be loaded directly onto your account after the conclusion of the conference.

# KEYNOTE SPEAKERS



MARK J. PATRICK, CPA

*Packer Thomas*

Mark J. Patrick, CPA, is a Principle with Packer Thomas, a leading regional certified public accounting and business consulting firm. Mark has 27 years of experience specializing in taxation, and has developed expertise in corporate and partnership tax issues. In addition, he has extensive knowledge in business valuations and litigation support. He is a strong proponent of “face-to-face” involvement with his clients in order to provide pro-active planning and to take advantage of new developments in the tax law those clients are affected.



TONY TURNER, J.D.

*Cohen Pollock Merlin & Small*

Tony Turner is a partner in the law firm Cohen Pollock Merlin & Small. His practice includes estate and charitable planning, probate and estate administration, asset protection, and business succession. Mr. Turner is a Fellow of the American College of Trust and Estate Counsel. He was named a Top 100 Attorney in the United States by Worth Magazine, a Georgia Super Lawyer and has also been one of Georgia Trend Magazine’s Legal Elite. He is the President of The Georgia Federal Tax Conference.



RANDY L. WERNER, J.D., LL.M/TAX, CPA

*CAMICO*

Werner responds to CAMICO loss prevention hotline inquiries and speaks to CPA groups on various topics. Werner has Big Four public accounting experience in federal and state tax as well as regional accounting firm experience. She has practiced as a sole practitioner in estate planning since 1984. Werner has been a member of the California State Bar since 1983 and is a member of the Taxation section as well as the Taxation Section’s Procedure and Litigation Committee.

**7:15 – 8 a.m.**

**Registration/ Continental Breakfast**

**8 – 8:05 a.m.**

**Welcome and Announcements**

**8:05 – 9:45 a.m.**

**A – Current Federal Tax Developments Affecting Businesses:**

**Essential News for Tax Practitioners**

*Mark J. Patrick, CPA, Packer Thomas, Canfield, Ohio*

Review business federal tax development with commentary and analysis focusing on items of significance to CPAs serving businesses. Discussion will include review of new treasury regulations, revenue procedures, revenue rulings, and notices; letter rulings and technical advice memoranda of interest to your clients; court decisions that affect “average” taxpayers; IRS initiatives, audit technique guides and office of professional responsibility; and new tax law—monitoring changes and phase-ins.

**9:45 – 10 a.m.**

**Break**

**10 – 11:40 a.m.**

**B – Current Federal Tax Developments Affecting Individuals:**

**Essential News for Tax Practitioners**

*Mark J. Patrick, CPA, Packer Thomas, Canfield, Ohio*

Review individual federal tax development with commentary and analysis focusing on items of significance to CPAs serving individuals. Discussion will include review of new treasury regulations, revenue procedures, revenue rulings, and notices; letter rulings and technical advice memoranda of interest to your clients; court decisions that affect “average” taxpayers; and IRS initiatives, audit technique guides and office of professional responsibility.

**11:40 a.m. – 12:40 p.m.**

**Lunch**

**12:45 – 2 p.m.**

**C1 – Top 10 Tax Traps and How to Deal with Them**

*David Aughtry, J.D., LL.M., Chamberlain Hrdlicka, Atlanta, Ga.*

From claims for refund with omitted arguments or failure to timely contest denials, through limitations extensions that lead to larger deficiencies, to missed elections, inadequate disclosures and other dangerous practice problems, discuss best practices to deal with the things that keep you awake at night.

## **C2 – Pre Season Tax Prep**

*Colin Blalock, CPA, CGMA, PFS, CFP, Jones and Kolb, Atlanta, Ga.*

*Karen Drescher, CPA, Karen C. Drescher CPA PC, McDonough, Ga.*

*Amanda Carman, CPA, Amanda L. Carman, CPA, Atlanta, Ga.*

Now is the time to start planning your 2017 tax season. We will address actions and procedures needed before year-end, at the beginning, middle and end of filing season to make this the most successful season ever! New rules, dues dates, and procedures will be addressed for the sole practitioner, small firm and larger firm. What works, doesn't work and how to avoid problems will be addressed by practicing CPAs.

## **2 – 2:20 p.m.**

### **Break**

## **2:20 – 3:10 p.m.**

### **D1 – Emerging Issues in Tax Practice Due Diligence**

*Mark Mesler, J.D., EY, Atlanta, GA*

Overview of tax practice due diligence for preparing, approving and filing tax returns and other documents. Discuss current and emerging issues preparers are facing.

## **D2 – Tax Credits**

*Kevin Morelli, CPA and Brent Watts, Cabretta Capital, Savannah, Ga.*

Learn the best way to use tax credits to create equity for your clients. Hear from experts how government programs that produce tax credits such as low income housing and renewable energy can be utilized in public and private partnerships.

## **3:10 – 3:20 p.m.**

### **Break**

## **3:20 – 4:35 p.m.**

### **E1 – International Tax**

*Hale Shepphard, Esq., Chamberlain Hrdlicka, Atlanta, Ga.*

The IRS continues to protect the U.S. tax base through increased scrutiny on international tax compliance. Learn about the various reporting requirements facing individuals and businesses, and how the tax practitioner can assist their client in satisfying reporting obligations.

## **E2 – Georgia Tax Center**

*Ronald Johnson Jr. and Darcy Pyle, Georgia Department of Revenue, Atlanta, Ga.*

A comprehensive session with the Georgia Department of Revenue covering the Georgia Tax Center: Accessing and establishing an account, Tax Center updates and a question and answer portion

**7:15 – 8 a.m.**

**Registration/Continental Breakfast**

**8 – 8:05 a.m.**

**Welcome and Announcements**

**8:05 – 9:20 a.m.**

**F – Estate Planning Update**

*Tony Turner, J.D., Cohen Pollock Merlin & Small, Atlanta, Ga.*

Recent changes in the estate and gift tax laws, including proposed limitations on valuation discounts and new basis consistency rules, have a profound impact on estate planning. Explore those changes and what you should consider when advising you clients about estate planning

**9:20 – 9:30 a.m.**

**Break**

**9:30 – 10:20 a.m.**

**G – State Tax Update**

*Richard C. Litwin, Esq., The Litwin Law Firm, PC, Atlanta, Ga.*

In one of our best economies in several years, states still continue to suffer from revenue shortfalls. States are scrambling to find revenues through nexus legislation and stricter enforcement measures. Thus, practitioners must continue to navigate the rough landscape of state taxation. Highlight developments on nexus issues in multistate taxation and Georgia state tax developments, including recent Georgia tax cases, relevant Georgia tax legislation, Georgia tax regulations, Georgia Department of Revenue letter rulings and Georgia Department of Revenue policy bulletins.

**10:30 – 11:45 a.m.**

**H – Data Security is a Risk Management Problem**

*Randy Werner, J.D., LL.M./Tax, CPA, CAMICO, San Mateo, Calif.*

Cybersecurity threats continue to ramp up and cause a great deal of concern for CPAs. Security tools to protect against cyber attacks are becoming more sophisticated, but attackers are also becoming more sophisticated. An effective data security policy is a key part of a CPA firm's overall risk management program. Attendees will take away a greater awareness about cybersecurity best practices. This high-level presentation will cover topics such as:

- Common data security risks including risks associated with people, threats to data protection, and current trends in breaches
- Some cybersecurity best practices pre- and post-breach
- Recommended policies and procedures
- War stories from CAMICO's claims files



**11:45 a.m. – 1:20 p.m.**

**Lunch**

**I – State of the Profession (12:15 – 1:05 p.m.)**

*Boyd Search, The Georgia Society of CPAs, Atlanta, Ga.*

The number of legislative initiatives at the state and federal level impacting the profession is significant. With complexity ever increasing, now is the time to be more aware and more vigilant on legislation that can have an impact on your business and your clients. Discuss federal and state initiatives CPAs should be aware of, and will include some “behind the scenes” on what our level of concern should be.

**1:20 – 2:35 p.m.**

**J1 – This is Happening: The New Partnership Audit Rules**

*Anson Asbury, J.D., LL.M. Asbury Law Firm, Decatur, Ga.*

The sun has set on TEFRA and the new partnership audit regulations have been reissued. These new rules will be in place for all partnerships beginning after December 31, 2017. Are you ready? Are your clients ready? Discuss the new rules including how to count partners, what an imputed underpayment is, and, of course, the importance of the new partnership representative.

**J2 – Updates on How to Handle an IRS Appeal**

*Sheldon “Shelly” Kay, J.D., CPA, Crowe Horwath LLP, Atlanta, Ga.*

Hear the ins and outs of the appeals process from appeals expert and former IRS Chief of Appeals.

**2:35 – 2:50 p.m.**

**Break**

**2:50 – 4:05 p.m.**

**K1 – Where Do We Go from Here? The Current State of Civil Penalties**

*Anson Asbury, J.D., LL.M. Asbury Law Firm, Decatur, Ga.*

Recent court opinions about the application of negligence penalties in partnership cases (Malone), subjective standards for determining reasonable basis (Wells Fargo), and penalties with no statute of limitations (Groves) have raised eyebrows about the current state of penalties. In an era where penalties are increasingly applied, these decisions give us reason to reconsider how we view a reasonable basis for a return position, the application of penalties to certain parties, and the viability of reasonable cause defenses.

**K2 – Strategies for Exporters: Reduce/Defer Taxes, Increase Retirement Savings, Incentivize Employees**

*Walter Gornel Esq., Gornel, Davis & Watson, LLP, Atlanta, Ga*

If your client/company profitably exports finished goods that are manufactured, grown or produced in the U.S., its possessions or Puerto Rico for use outside of the U.S., its possessions and Puerto Rico, a Domestic International Sales Corporation (DISC) can provide benefits to increase after-tax funds, retirement funds, and/or key employee motivation/retention. With extra attention to export sales and related costs, your exporting client/company can enjoy significant tax benefits provided in the Internal Revenue Code.



# CLUSTERS

December 11-12, 2017

Cobb Galleria Centre

Atlanta, Georgia

Choose from 16 different sessions across four tracks of study: **Accounting & Auditing, Tax, Management** and **Governmental Accounting & Auditing.**

Mix and match across tracks to gain a breadth of knowledge or deepen your expertise in a specific area of interest by following one track. Get creative with a customized educational experience!

To register: Visit [www.gscpa.org](http://www.gscpa.org) or call 404-504-2985 or 800-330-8889, Opt. 3

## DON FARMER'S TAX SEMINARS

⌘ **Don Farmer's 2017 Federal Tax Update** | November 13, 2017

UGA Tifton Campus Conference Center, Tifton | Event Code: 11045

⌘ **Don Farmer's 2017 Federal Tax Update** | November 15, 2017

Infinite Energy Center, Duluth | Event Code: 12027

⌘  **Don Farmer's 2017 Federal Tax Update** | December 13, 2017

Cobb Galleria Centre, Atlanta | Event Code: 12054, LS12054



⌘  **Don Farmer's 2017 Pre-Tax Season Review for Individual Returns**

December 14, 2017 | Cobb Galleria Centre, Atlanta | Event Code: 12064, LS12064

⌘  **Don Farmer's 2017 Pre-Tax Season Review for Corporate Returns**

December 15, 2017 | Cobb Galleria Centre, Atlanta | Event Code: 12065, LS12065



Live Stream This Event!  
[olc.gscpa.org](http://olc.gscpa.org)

To register: Visit [www.gscpa.org](http://www.gscpa.org) or call 404-504-2985 or 800-330-8889, Opt. 3



REGISTRATION

Event Code: 13060, 13062, 13063

NameMILastMember #

Company/Firm Name

Address

CityStateZip

PhoneFaxEmail

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

Check here if registration includes a change of address: ☐

PRICING INFORMATION

Course Number	Member Early Fee	Member Standard Member Late Fee	Nonmember Early Fee	Nonmember Standard Nonmember Late Fee
<input type="checkbox"/> 13060 - Both Days	\$430 by 11/9	\$490 by 11/24 \$530 after 11/24	\$530 by 11/9	\$590 by 11/24 \$630 after 11/24
<input type="checkbox"/> 13062 - Thursday Only	\$270 by 11/9	\$330 by 11/24 \$370 after 11/24	\$370 by 11/9	\$430 by 11/24 \$470 after 11/24
<input type="checkbox"/> 13063 - Friday Only	\$270 by 11/10	\$330 by 11/25 \$370 after 11/25	\$370 by 11/10	\$430 by 11/25 \$470 after 11/25

**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.*

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

Turn Form Over for Breakout Session Selections & Payment Information

# BREAKOUT SESSIONS

Choose one session per time slot

## THURSDAY, NOVEMBER 30

### 12:45 - 2 p.m.

- ☐ C1 - Top 10 Tax Traps and How to Deal with Them
- ☐ C2 - Pre Season Tax Prep

### 2:20 - 3:10 p.m.

- ☐ D1 - Emerging Issues in Tax Practice Due Dilligence
- ☐ D2 - Tax Credits

### 3:20 - 4:35 p.m.

- ☐ E1 - International Tax
- ☐ E2 - Georgia Tax Center

## FRIDAY, DECEMBER 1

### 1:20 - 2:35 p.m.

- ☐ J1 - This is Happening: The New Partnership Audit Rules
- ☐ J2 - Updates on How to Handle an IRS Appeal

### 2:50 - 4:05 p.m.

- ☐ K1 - Where Do We Go from Here? The Current State of Civil Penalties
- ☐ K2 - Strategies for Exporters: Reduce/Defer Taxes, Increase Retirement Savings, Incentivize Employees

# MATERIALS

Choose how you wish to receive conference materials

- ☐ Download eMaterials
- ☐ Printed Materials
- ☐ No printed materials provided at the conference
- ☐ 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    ☐ Company Card
- ☐ Discover    ☐ MasterCard    ☐ AmEx    ☐ Visa

Card Number

Expiration Date

Name as it appears on card

Signature

# TASK FORCE MEMBERS

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**CHAIR:**

Rick W. Rosell, CPA, Bennett Thrasher PC, Atlanta, Ga.

**MEMBERS:**

Jeffrey H. Kess, CPA, J.D., Gomel, Davis & Watson, LLP, Atlanta, Ga.

Rita Mathew, CPA, RTA Consulting, LLC, Athens, Ga.

William C. Harshman II, CPA, Harshman & Company, LLC, Atlanta, Ga.

Karen C. Drescher, CPA, Karen C. Drescher, CPA, PC, McDonough, Ga.

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Jim Alley, CPA, JBA CPA, LLC, Washington, D.C.

Veronica Caputo, CPA, Grant Thornton, Atlanta, Ga.

Kenneth Earnest, CPA, Kenneth Earnest CPA, Woodstock, Ga.

# FACILITY

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**Coastal Georgia Center**

305 Fahm St

Savannah, GA 31401

912-651-2005

# HOTEL

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**Courtyard By Marriott Savannah/Historic District**

912-790-8287

415 West Liberty Street, Savannah, GA 31401

GSCPA Rate: \$129/night | Deadline for room block: November 15, 2017

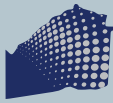
## ITEMS TO NOTE

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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.



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Six Concourse Parkway  
Suite 800  
Atlanta, GA 30328

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