



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

May 19–20, 2014
Aria Resort & Casino
Las Vegas, NV

Featuring in-depth pre-conference
workshops and introducing the
NEW Private Foundation Workshop
May 18



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Online



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The Essential Conference for Tax Professionals

Brought to you by the AICPA, this high-impact conference is your chance to dig deep into new tax policies, measure their impact and define clear objectives for the future of your high-income clients. Top tax experts will get you up to speed on the 3.8% surtax, the Affordable Care Act and the implications of the Supreme Court decision on same-sex couples. Plus, you will learn strategies for minimizing the impact of increased tax rates, so you can take action on key issues with confidence.

Become an ally to your high-income clients and expand your role as a trusted adviser. Take your first step with this conference.



Join the **Tax Section** at aicpa.org/Tax.

50+ Dynamic Sessions

Keynote Speakers

Monday



Paul Lee

J.D., LL.M., National
Managing Director, Bernstein
Global Wealth Management

**Venn Diagrams: The
Intersection of Income
and Estate Tax (Planning
for the "ATRA-math")**

Monday



Vern Hoven

CPA, Vern Hoven Tax Seminars

Individual Tax Update: 2014 News



Sharon Kreider

CPA, kreidercpa.com

Tuesday



John Connors

CPA, J.D., LL.M., Professor,
Tax Educators' Network Inc.

**Critical Planning
Issues for Closely
Held Businesses**

Tuesday



Eddie Adkins

CPA, Partner, Grant Thornton
LLP, Washington, DC

**The Affordable Care Act:
Understanding the
Individual and Employer
Mandates**

New This Year!

CPAs Get Social

Curious about social media but not sure how to get started? Learn the basics in one of our short interactive training sessions: Twitter 101, Leveraging LinkedIn and Facebook for Business. Look for social media training sessions throughout the day in the exhibition hall. It's time to get social!

Valuable Networking

In addition to interactive sessions and Q&As with key speakers, you'll also connect with your peers through networking events. And don't forget to share the insights you've gained with live posts on Twitter (#AICPATaxSt) and Facebook.

Expert Access Lounge

Visit the Expert Access Lounge in the exhibit hall during breaks and the reception for a unique opportunity to network with select conference speakers, including Sid Kess, chair emeritus.

Attend On-Site or Online



Featuring All Sessions

You can attend on-site and in person, or online from your home or office! Conference sessions will be streamed live, in real time, direct to your PC. And this year, online attendees will have complete access to the full slate of conference sessions. Select a lineup that addresses your interests and goals for a fully personalized experience, just as if you were on-site.

PLUS! Group-rate discounts offer maximum savings for multiple registrants. Visit cpa2biz.com/TAXStratVirtual for more information and to register.

Sessions You Can't Miss

Taking It Home! Best Tax Ideas Panel

Karen Brosi, John Connors, Randy Gardner, Chuck Rettig
Moderated by Julie Welch

Planning for Clients With Less Than \$5 Million of Assets Panel

Jeremiah Doyle IV, Jacqueline Patterson, Steven Siegel
Moderated by Marty Finn

Professional Apps for Your iPad (Complimentary Sunday Session)

Daniel Moore

Hot Topics

4 Tracks of Focus

Discover critical insights and high-level guidance, directly from the experts, on how to address your clients' needs. Pick a track that suits your interests or attend sessions of interest from all tracks. Either way, you'll gain valuable technical knowledge and the know-how for immediate implementation in your practice.

- | | | | |
|---|------------------------------------|---|----------------|
| 1 | Charitable and Retirement Planning | 3 | Business Tax |
| 2 | Estate and Elder Law | 4 | Individual Tax |

Tracks

Who Should Attend

- CPAs
- Attorneys
- Financial planners, estate planners, wealth managers and investment advisers
- Bank trust officers
- Insurance agents
- Family office managers
- Small business owners
- Enrolled agents
- Members of estate planning councils
- Registered return preparers
- Individuals from firms responsible for helping their high-income clients accumulate, retain and transfer wealth
- Philanthropy specialists and advisers of clients involved with private foundations

Attendees

Pre-conference Workshops

In-depth pre-conference 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.

Other Learning

Early-Bird Discount **SAVE \$75** • Expires **4/21/14**

Tax and PFP Section Members/PFS™ Credential Holders **SAVE AN ADDITIONAL \$100**

An Exclusive Pre-conference Event

Private Foundation Workshop 2014

A full day of sessions on Sunday, May 18

Are you working with clients who need to propel their foundation forward but are worried about the additional demands of the current economic environment? Do you want to know how to successfully discuss establishing a PF with your high-net-worth clients? Private foundations continue to be one of the most important and desired components of the wealth strategy of high-net-worth individuals.

The Private Foundation Workshop is a full-day event featuring true thought leaders in philanthropy and experienced faculty on private foundations. Get practical insight you can't get anywhere else:

- Private foundation life cycle
- Rules on self-dealing and excess business holdings
- Trends in family philanthropy
- Activities of operating and non-operating foundations
- Boundaries and benefits of advocating to government officials

A must-attend for private foundation leaders, payout and investment advisers, strategists, management and operations professionals, officers, grant makers, grantee assessors, CPAs, attorneys and representatives from financial institutions.

See the workshop agenda and session details on the next page.

Private Foundation Workshop

8 CPE

AICPA member	\$675
Tax/PFP/PFS member	\$575
Nonmember	\$975

BUNDLE AND SAVE!

Private Foundation Workshop and Main Conference

up to 27 CPE

Early-Bird AICPA member	\$1,400
Early-Bird nonmember	\$1,700
Early-Bird Tax/PFP/PFS member	\$1,300
AICPA member	\$1,475
Nonmember	\$1,775
Tax/PFP/PFS member	\$1,375

Note: No other discounts apply. Early-Bird discount expires 4/21/14.

Don't miss this unique opportunity to learn and gain tools

Private Foundation Workshop

Topics and speakers are subject to change. Visit the website for the most up-to-date agenda.

Saturday, May 17

4:00–6:00pm

Registration and Message Center Open for Pre-conference Workshops and the Main Conference

Private Foundation Workshop **Sunday, May 18** (additional fee)

7:00am–5:45pm

Registration and Message Center Open

7:00–8:00am

CONTINENTAL BREAKFAST

8:00–8:05am

WELCOME AND INTRODUCTIONS

8:05–9:20am

PF-1. Part 1: Organizing a Private Foundation

SKA

Jody Blazek, CPA, Partner, Blazek & Vetterling, Houston, TX

The decision to form a private foundation has many facets. This session will offer ideas for helping private foundation creators achieve best results in choosing to start a PF, DAF or an SO, measuring charitable intention and enhancing deduction for funding PF. The session will also cover:

- Evaluating and measuring suitability for managing a PF
- How, when and with what will the foundation be funded?
- What types of activities will the foundation undertake — grant making, direct charitable activities or some combination?
- Who will staff and operate the foundation?
- How can one train funders to follow PF rules?

9:25–11:40am

PF-2. Part 2: Private Foundation (PF) Operational Oversight: Case Studies and Common Questions From Clients

SKA

Jody Blazek, CPA, Partner, Blazek & Vetterling, Houston, TX

Jennifer Becker Harris, CPA, MST, Senior Tax Manager, Clark Nuber P.S., Bellevue, WA

Jane Searing, CPA, Shareholder, Clark Nuber P.S., Bellevue, WA

This session will cover how to navigate PF rules and regulations in ways that keep foundations out of trouble and optimize operations to achieve desired results. Attendees will gain practical insights for:

- Understanding the excise tax on investment income
- Implementing practical procedures for identifying and avoiding self-dealing transactions
- Developing monitoring systems for the mandatory annual payout rules
- Learning what is and is not a taxable expenditure
- Making grants to non-public charities, foreign organizations and non-exempt entities
- Conducting direct charitable programs and developing procedures to measure outcome

NOTE: There will be a 10-minute break during PF-2.

11:40am–1:00pm

NETWORKING LUNCH

Early-Bird Discount **SAVE \$75** • Expires **4/21/14**

Tax and PFP Section Members/PFS™ Credential Holders **SAVE AN ADDITIONAL \$100**

that will strategically propel your foundation forward.

1:00–1:50pm

PF-3. Legal Issues for Private Foundations

SKA

Carolyn (Morey) Ward, LL.M. (Taxation), J.D., Counsel, Ropes & Gray, Washington, DC
This session will provide an overview of the legal issues private foundations face and a discussion on how to choose an entity — corporation or trust. Learn to spot the differences between a grant and a fee-for-service arrangement, and of what foundations need to be aware when entering into each type of contract. Legal issues surrounding governance — learn what is required, what to watch for at the state level and reporting requirements. Learn about the new Treasury Regulation examples regarding program-related investments, as well as equivalency determinations and upon whose opinion a private foundation may rely.

1:55–3:10pm

PF-4. Private Foundations Can't Influence the Government? Think Again!

SKA

Greg Colvin, J.D., Chairman of the Board, Adler & Colvin, San Francisco, CA
There is a general prohibition on lobbying and political activities by PFs. PFs can and do have a profound impact on public policy discussions. Join a leading expert on PFs and his role in advocacy to gain a clear understanding of:

- What exactly prohibited lobbying is
- What exactly prohibited political activity is
- What is and is not allowed to be funded by grants
- What language gives you the greatest latitude and protection for grant agreements
- How PFs are having an impact on public policy through advocacy

3:10–3:20pm

BREAK

3:20–4:35pm

PF-5. Part 3: Generational Issues in Philanthropy

SKA

Jane Searing, CPA, Shareholder, Clark Nuber P.S., Bellevue, WA
Carolyn (Morey) Ward, LL.M. (Taxation), J.D., Counsel, Ropes & Gray, Washington, DC
This session will discuss how family life events can impact the family foundation. Learn about real-life family foundation events, practical advice and critical questions to ask to best meet the needs of the family. The session will also cover:

- How foundations address the philanthropic goals of the next generations of leaders
- In-laws and out-laws: issues surrounding extended family members having a role in the family foundation
- Death, divorce and other permanent changes in family structures — discussions about and options for keeping foundations intact but operating with divisions vs. options for dividing the foundation into multiple foundations or even successor donor-advised funds

4:35pm

WORKSHOP ADJOURNS

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Conference Agenda

Fields of Study

SKA Specialized Knowledge and Applications

T Tax

Tracks for Main Conference

CR – Charitable and Retirement Planning

EE – Estate and Elder Law

BT – Business Tax

IT – Individual Tax

Topics and speakers are subject to change. Visit the website for the most up-to-date agenda.

Saturday, May 17

4:00–6:00pm

Registration and Message Center Open for Pre-conference Workshops and the Main Conference

Pre-conference Value-Added Workshops **Sunday, May 18** (additional fee)

7:00am–5:45pm

Registration and Message Center Open

7:00–8:00am

CONTINENTAL BREAKFAST (FOR VALUE-ADDED WORKSHOP ATTENDEES)

8:00–9:40am

CONCURRENT VALUE-ADDED WORKSHOPS (SELECT ONE)

101. Interaction of PAL Rules and the New 3.8% Medicare Surtax

T

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

What are the issues in the implementation of this entirely new tax system for our clients? Were there exceptions for "real estate professionals" and grouping of "self-rental activities"? Can rental activities meet the threshold for being treated as "trades or businesses"? Are S corp distributions to "active owners" completely free of the surtax? Did this include passive income that was merely re-characterized as "non-passive"?

How are dispositions of interests in flow-through entities, especially by "active owners" impacted by this surtax? These issues will be examined, along with the new IRS Form 8960 and the questions that it raises. **Note: This session complements Session #29** by Karen Brosi, who will discuss other issues beyond those posed by the Sec. 469 passive loss rules.

102. Preparing Form 709 Federal Gift Tax Returns

T

Steven Siegel, J.D., LL.M. (Taxation), The Siegel Group, Morristown, NJ

This workshop will address the highlights of preparing Form 709, with emphasis on issues involving the Deceased Spousal Unused Exclusion (DSUE) amount, determining adequate disclosure and how to report transfers on Form 709. Topics covered will include:

- When spouses should file separate Forms 709
- What direct and indirect transfers are
- How portability affects Form 709
- Determining when and how to allocate the Generation-Skipping Transfer Tax (GST) exemption

9:40–9:50am

CHANGE BREAK

9:50–11:30am

CONCURRENT VALUE-ADDED WORKSHOPS (SELECT ONE)

103. Schedule C and Other Schedules of the Form 1040

T

Eric Wallace, CPA, Boyer & Ritter CPAs and Consultants, Camp Hill, PA

When preparing a 1040 for a high-income or net-worth individual, the focus is typically on the Schedule C, Schedule E and Schedule A. The "ins and outs" of those schedules are addressed in this session. Other key topics include:

- Section 351 and 722 issues for incorporating or contributing a sole proprietorship to an S or P
- The change in accounting methods from the new tangible property regulations required for individuals related to Schedules C and E

11:30am–1:00pm

1:00–2:40pm

2:40–2:50pm

2:50–4:30pm

4:30–4:45pm

4:45–5:45pm

104. Stop the Machine! IRS Correspondence Audits: When It Doesn't Work Right the First Time

SKA

Claudia Hill, EA, MBA, Tax Mom Inc., Cupertino, CA

The National Taxpayer Advocate cites difficulties responding to correspondence audits as one of the most serious problems taxpayers encounter, yet the IRS has increasingly relied on correspondence audits to maintain its audit coverage of individual taxpayers. Since the IRS routinely issues Statutory Notices of Deficiency when there is delay or no-reply to the notice, it is likely that up to half of all taxpayers examined by correspondence receive deficiency notices automatically. This workshop discusses procedure, strategy for response, and what to do when the issues are not resolved correctly the first time.

LUNCH ON YOUR OWN

CONCURRENT VALUE-ADDED WORKSHOPS (SELECT ONE)

105. Choice of Entity: Does the LLC Beat out the S Corporation in 2014?

T

Vern Hoven, CPA, Vern Hoven Tax Seminars, Seattle, WA

Sharon Kreider, CPA, kreidercpa.com, Sunnyvale, CA

Every client starting a business asks the same question: "What is the best choice of entity for me?" This session will review all of the pros and cons to consider in analyzing this important decision. Bring your ideas and let's figure out what recent legislation, cases and IRS rulings have changed in choosing an appropriate business structure. Is the LLC or the S corporation the best choice in 2014, and where does the C corporation fit?

106. A Primer to the Income Taxation of Nonresident Aliens and the Preparation of Form 1040NR

T

Carolyn Turnbull, CPA, MST, CGMA, Independent Tax Consultant, Orlando, FL

Tax practitioners who assist foreign individuals with their U.S. tax filing requirements face many challenges. This workshop provides an overview of the special U.S. income tax rules that apply to nonresident aliens, including the following:

- When a foreign individual is considered a nonresident alien for U.S. income tax purposes
- Which form to file: Form 1040 or Form 1040NR
- Treatment of dual-status and dual-resident taxpayers
- U.S. taxation of Effectively Connected Income (ECI) vs. Fixed, Determinable, Annual or Periodical (FDAP)
- Source-of-income rules
- Allowance of deductions for dependents, personal exemptions and itemized deductions
- U.S. income tax treaty implications

CHANGE BREAK

CONCURRENT VALUE-ADDED WORKSHOPS (SELECT ONE)

107. A Spreadsheet Approach to Form 1041

T

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

Form 1041 has become more complicated since 1/1/2013 with the enactment of new income tax laws regarding taxes and rates. Distribution planning is more important than ever, as is the analysis of the types of assets that fund the fiduciary entity. This workshop presents a spreadsheet approach to the preparation and review of Form 1041 and provides a tool to assist the practitioner and the fiduciary in making tax-efficient investment and distribution decisions.

108. IRA and Retirement Plan Distribution Rules Made Simple

T

Barry Picker, CPA/PFS, CFP, Picker & Auerbach, CPAs, Brooklyn, NY

This in-depth workshop will cover the rules on retirement plan distributions, including age 70.5 minimum distributions, distributions on inherited accounts and early distributions penalties and their exceptions.

CHANGE BREAK

109. Professional Apps for Your iPad (Complimentary Session)

SKA

Daniel Moore, CPA, Principal, D.T. Moore & Company, Salem, OH

This session reviews apps for your iPad that you can easily incorporate and use to stay organized and more efficient. You will see the significance of reader apps, accounting apps, research apps, travel apps and many more. These apps are designed to keep you up to date and on top of your game.

Main Conference Monday, May 19 — Day 1

6:45am–5:45pm

6:45–8:00am

7:00–7:50am

EE/IT

Registration and Message Center Open

CONTINENTAL BREAKFAST IN THE EXHIBIT AREA

EARLY-RISER BREAKFAST SESSIONS (SELECT ONE)

201. The Latest Trends and Issues Facing Families and Individuals SKA

Jean-Luc Bourdon, CPA/PFS, Principal, BrightPath Wealth Planning LLC, Santa Barbara, CA
Michael E. Goodman, CPA/PFS, CFP, President, Wealthstream Advisors Inc., New York, NY
Ted Sarenski, CPA/PFS, CFP, AEP, Blue Ocean Strategic Capital LLC, Syracuse, NY

Join your peers who are involved with the AICPA Personal Financial Planning Division for an interactive discussion including such topics as:

- Common client concerns and how to address them
- Dealing with the aftermath of the 2013 surprise tax bills due to ATRA and NIIT
- Trends in the profession, like the evolution of family practice, and how the AICPA is helping members address them
- How they are providing financial planning services to better serve their clients and add to their bottom line

And much more!

202. Avoiding the Residency Trap: How to Keep the State's Hands Off Your Wealthy Client's Wallet T

Marty Dakessian, J.D., Partner, Reed Smith LLP, Los Angeles, CA

Mike Wynne, J.D., Partner, Reed Smith LLP, Chicago, IL

Faced with growing deficits, states are aggressively targeting out-of-state individuals who might be liable for taxes. This session will discuss the rules that allow states to tax nonresidents, and provide guidance on how to reduce taxes, protect assets and avoid pitfalls when moving between multiple states. Topics will include:

- Changing residency
- Working in multiple states
- Overview of tax rules and compliance initiatives
- Credits for taxes paid in other states
- Planning opportunities and tips for the unwary

7:50–8:00am

8:00–8:10am

8:10–9:25am

IT

IT

CHANGE BREAK

WELCOME AND INTRODUCTION

GENERAL SESSIONS

1. Venn Diagrams: The Intersection of Income and Estate Tax (Planning for the "ATRA-math") T

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

ATRA has "permanently" changed the estate planning landscape. Planning will increasingly focus on tax-basis management and the intersection of the income and estate tax (namely, the "step-up" in basis). This presentation will discuss:

- How ATRA will make planning infinitely more complicated
- How estate plans will be radically different based on state of domicile
- Retaining a client's applicable exclusion amount and maximizing the "step-up" in basis
- Income-tax nature of different types of assets and how this will change their use in the planning process
- Techniques to multiply the applicable exclusion amount
- Techniques to get a "double step-up" in basis
- When to consider portability and ways to proactively use portability
- The importance of income-tax planning and managing tax basis
- How to maximize the "step-up" and "split" income across taxpayers

9:25–10:40am

IT

2. Individual Tax Update: 2014 News

*Vern Hoven, CPA, Vern Hoven Tax Seminars, Seattle, WA
Sharon Kreider, CPA, kreidercpa.com, Sunnyvale, CA*

2014 will be another expensive year for our high-income clients. Taxes are up, and deductions are down. The Affordable Care Act will continue to be a hot tax (and political) topic as provisions take effect, while the courts and the IRS produce decisions that clarify and confuse. This session will consolidate all of the tax news you need to formulate strategies to manage 2014 taxes.

T

10:40–11:10am

NETWORKING BREAK IN THE EXHIBIT AREA

11:10am–12:25pm

CONCURRENT SESSIONS (SELECT ONE)

CR

3. Beyond the 1040: Integrate Clients' Overall Financial Circumstances

*Jean-Luc Bourdon, CPA/PFS, Principal, BrightPath Wealth Planning LLC, Santa Barbara, CA
Michael E. Goodman, CPA/PFS, CFP, President, Wealthstream Advisors Inc., New York, NY
Ted Sarenski, CPA/PFS, CFP, AEP, Blue Ocean Strategic Capital LLC, Syracuse, NY*

ATRA and the 3.8% Net Investment Income Tax make it increasingly important for CPAs to seek income-smoothing opportunities on clients' balance sheets. However, personal assets have both a tax planning and personal finance aspect (e.g., retirement, education, estate planning) and, consequently, call for tax planning decisions made with clients' overall financial circumstances in mind. In response, this session will offer resources to address the interdependencies of tax and personal finance. This session will cover:

- A tax planning approach that integrates important and overlooked financial concerns
- Technical resources that address a wider range of planning opportunities
- The importance, art and science of integrative family practice

T

EE

4. There's No Place Like Home — Unless You Give It Away

David Handler, J.D., Attorney, Kirkland & Ellis LLP, Chicago, IL

This session will cover the tax and non-tax aspects of transferring homes to successive generations, the potential benefits of giving away a family home (primary or vacation), the practical issues associated with the ongoing use and maintenance of the house after transfer, methods of transferring homes and the pitfalls associated with continued use after the transfer.

T

BT

5. Partnership (LLC) Tips and Techniques

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

Chuck Levun will discuss, in his typical transactional format, various partnership (LLC) planning techniques and foot faults, the concepts of which should inhabit the scratch pad sitting next to your telephone.

T

IT

6. IRA and Retirement Plan Current Trends/Fringe Benefits (Retirement Plans)

Barry Picker, CPA/PFS, CFP, Picker & Auerbach, CPAs, Brooklyn, NY

This session will cover current developments, including latest rulings and cases related to retirement plans, as well as current options for funding and investing with retirement plans.

T

IT

7. Tax-Savings Ideas for Individuals

*Randy Gardner, CPA, CFP, J.D., LL.M., MBA, Estate Plan Inc., Laguna Beach, CA
Julie Welch, CPA/PFS, CFP, Meara Welch Browne, P.C., Leawood, KS*

This session will cover strategies in a variety of areas, such as sources of income, itemized deductions and fringe benefits.

- Often-overlooked ideas
- Potential planning opportunities
- Individual tax breaks

T

12:25–1:30pm

LUNCH

1:30–2:45pm

CONCURRENT SESSIONS (SELECT ONE)

- CR** **8. What You Can (and Can't) Do With Your Private Foundation** SKA
Jane Searing, CPA, Shareholder, Clark Nuber P.S., Bellevue, WA
 Private foundations are great vehicles for accomplishing philanthropic goals as well as transferring wealth. Private foundations can be as simple as a checkbook for making grants to domestic public charities, or as complex as operating direct charitable programs in foreign countries. This session is devoted to:
- Providing practical illustrations of the exciting ways a private foundation can be used to fulfill the philanthropic goals of individuals, families and even corporations
 - Understanding funding options for private foundations with *inter vivos* and testamentary gifts, including avoiding unintended consequences
 - Identifying common misconceptions about what foundations can and cannot do
 - Providing practical information and tools for understanding and complying with private foundation laws
- EE** **9. Estate Planning Developments** T
David Handler, J.D., Attorney, Kirkland & Ellis LLP, Chicago, IL
 This session will provide an overview of the various tools of wealth transfer, such as GRATs, grantor trusts (including sales), FLPs, QPRTs and RPMs. Recent developments in estate planning will be highlighted.
- BT** **10. Recourse or Non-recourse? Treatment of Liabilities in a Complex World** T
Chuck Levun, CPA, J.D., Levun, Goodman, Cohen LLP, Northbrook, IL
 The issues that arise in the partnership (LLC) arena concerning recourse and non-recourse debt are vast and complex. Chuck Levun will illustrate the tax treatment of partnership (LLC) debt in a number of common factual scenarios and discuss various techniques to deal with these issues.
- IT** **11. Tax Planning for the 99%: Tax and Financial Planning Issues Facing Individual Clients With Less Than \$5 Million and Married Clients With Less Than \$10 Million** T
Moderator: *Martin Finn, CPA, J.D., LL.M., Managing Partner, Lavelle & Finn LLP, Latham, NY*
Panelists: *Jeremiah Doyle IV, J.D., LL.M. (Taxation and Banking Law), Senior VP, BNY Mellon Wealth Management, Boston, MA*
Jacquelyn Patterson, CPA, J.D., Partner, Buchanan & Patterson LLP, Los Angeles, CA
Steven Siegel, J.D., LL.M. (Taxation), The Siegel Group, Morristown, NJ
 This spirited session will involve a rapid-fire discussion among an expert panel regarding tax 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 also be analyzed. Ample time will be afforded for audience questions.
- IT** **12. Same-Sex Couples in a Post-DOMA World** T
Karen Brosi, EA, CFP, Karen Brosi, EA, CFP, LLC, Palo Alto, CA
 This in-depth session will be your guide to filing returns for your same-sex couple clients. Find out what effect the Court's ruling has on individual filing status, estate and gift tax, property transfers and payroll issues. We'll discuss whether amended returns should be filed, and explore the myriad of marriage bonuses and marriage penalties in the tax laws. You'll also be prepared to identify federal- and state-filing issues for same-sex couples residing in both "recognition" and "non-recognition" states. Also in this session:
- Get the answers to what the Court's decision means for same-sex couples
 - Identify filing differences for registered domestic partners and civil unions vs. marriages
 - Find out why community property rules still matter
 - Troubleshoot return filing

2:45–3:15pm

3:15–4:30pm

NETWORKING BREAK IN THE EXHIBIT AREA

CONCURRENT SESSIONS (SELECT ONE)

CR

13. Hot Topics in Charitable Giving

Ofer Lion, J.D., Counsel, Hunton & Williams LLP, Los Angeles, CA

Creating a roadmap for a client seeking to achieve meaningful philanthropic goals and a lasting legacy can be a daunting task, with seemingly endless available variations. A strategic plan must consider the often significant available tax benefits, financial and family dynamics, and a firm understanding of available charitable giving vehicles and current trends. This session will include a discussion of:

- The junior board, who find the family foundation meetings boring
- Program-related investments by private foundations and creating a “social enterprise” incubator fund
- Beware the foot fault: The IRS’s “strict construction” take on substantiation and appraisal regulations
- Making pledges to be fulfilled out of donor-advised funds
- Third party enforcement rights over trusts and restricted grants after the Barnes case
- Supporting organizations and donor-advised funds vs. private foundations
- Gifts of charitable remainder interests

T

EE

14. Portability: An Estate Planning Game Changer

Steven Siegel, J.D., LL.M. (Taxation), The Siegel Group, Morristown, NJ

This session will address the portability election — how it works, how it is made and why it is important. It will focus on the planing advantages and disadvantages of making the election. The following topics will be covered:

- What portability is and what it is intended to accomplish
- Portability applies only to the Unused Exclusion of the Last Deceased Spouse (DSUE)
- Election required for portability to apply
- Whether or not “small” estates should bother to file Form 706 to elect portability
- Portability issues on Forms 706 and 709
- Advantages and disadvantages of portability

T

BT

15. The Ins and Outs of IC-DISCs

Carolyn Turnbull, CPA, MST, CGMA, Independent Tax Consultant, Orlando, FL

The IC-DISC is one of the few tax incentives that remain for U.S. exporters. This session will explore the benefits and pitfalls of forming an IC-DISC and will illustrate how the IC-DISC, when used properly, can save a U.S. exporter thousands of dollars in taxes.

T

IT

16. Oil and Gas Partnership K-1s: Interpretation and Issues

Mira Finé, CPA, Partner, National Director of Tax Services, Hein & Associates LLP, Denver, CO

Interpreting Form K-1s from oil and gas investments can be very challenging. Once the K-1 is reviewed for the amounts reported, how do the various partnership rules, and oil and gas rules, apply? What elections are available to taxpayers to minimize their tax obligations? Discussion points include:

- How to read the Form K-1s
- How to analyze the Form K-1 amounts to determine partnership basis
- How do the passive loss rules apply?
- What elections should be considered?
- What is the AMT impact?

T

4:40–5:30pm

- IT** **17. Family Investment Partnerships (FLPs): Beyond the Valuation Discount** T
Paul Lee, J.D., LL.M., National Managing Director, Bernstein Global Wealth Management, New York, NY
 FLPs holding liquid investments are used for more than the valuation discount (which may become a thing of the past). This presentation will discuss:
- Alternative ways to structure the FLP from single class share to more exotic designs
 - The transfer tax (specifically, Section 2701), partnership and income issues
 - The unresolved partnership accounting and income-tax issues
 - How different structures might be applied in different estate planning techniques
 - Partnership provisions to consider to maximize the “step-up” in basis
 - Securities law issues that arise in light of the Dodd-Frank Wall Street Reform Act
- CONCURRENT SESSIONS (SELECT ONE)**
- CR** **18. Social Security: What You Need to Know** SKA
Ted Sarenski, CPA/PFS, CFP, AEP, Blue Ocean Strategic Capital LLC, Syracuse, NY
 A large part of your client base is going to retire in the next 15 years. Learn how to advise on a piece of their retirement package that can range from 20% to 50% of their retirement income. Ted Sarenski will cover the following topics:
- Planning for a couple, including spousal benefits
 - File and suspend
 - Repay and reapply
 - Who should start and when
 - Issues specific to divorce, disability and death
- And, get your questions answered!
- EE** **19. Intra-family Debt** T
Jeremiah Doyle IV, J.D., LL.M. (Taxation and Banking Law), Senior VP, BNY Mellon Wealth Management, Boston, MA
 Low interest rates provide a great environment to make loans to family members. This session will discuss:
- The income-tax and estate-planning advantages of making loans to family members
 - The use of the applicable federal rate (AFR)
 - Refinancing notes at a lower AFR
 - Forgiving family loans
 - Installment sale to a grantor trust
 - Self-cancelling installment notes (SCINs)
- BT** **20. Tax Accounting Method Update Including Final Tangible Asset Repair Regulations** T
Eric Wallace, CPA, Boyer & Ritter CPAs and Consultants, Camp Hill, PA
 The tangible property regulations (TPRs) are the most dramatic and pervasive tax issuance since the Tax Reform Act of 1986. Any taxpayer that has fixed assets, material and supplies, depreciation, repairs and maintenance, and/or makes improvements to assets is going to be required to file multiple CAM 3115 forms by tax year 2014. Preparers should consider three common annual elections for every tax year from 2014 and beyond: the *de minimis* safe harbor (DMSH), safe harbor for small taxpayers (SHST) and partial asset dispositions. Finally, beyond the new elections, the session will cover how taxpayers are required to make the required method changes.
- IT** **21. Tax Identity Theft — Detective, Corrective and Protective** T
Daniel Moore, CPA, Principal, D.T. Moore & Company, Salem, OH
 This session will include:
- Working with the IRS when your business or your client’s business is a victim of ID theft
 - How state laws will protect your business identity
 - How to develop a policy for protecting your clients’ personally identifiable information
 - How to protect your firm against ID theft

IT

22. Resolving an Outstanding IRS Tax Debt

T

Claudia Hill, EA, MBA, Tax Mam Inc., Cupertino, CA

If taxes are not paid timely, and the IRS is not notified as to why the taxes cannot be paid, the law requires that enforcement action be taken. This session will discuss IRS collection procedures with an overview of collection alternatives for those with and without ability to pay and strategies for working with collection-challenged clients.

5:30–7:00pm

NETWORKING RECEPTION IN THE EXHIBIT AREA**Main Conference Tuesday, May 20 — Day 2**

6:45am–4:45pm

6:45–8:00am

7:00–7:50am

Registration and Message Center Open**CONTINENTAL BREAKFAST IN THE EXHIBIT AREA****EARLY-RISER BREAKFAST SESSIONS (SELECT ONE)**

EE/IT

301. Understanding and Applying the New Personal Financial Planning Services Standards

SKA

Dirk L. Edwards, CPA/PFS, CGMA, J.D., MBA, Edwards Consulting LLC, Lake Oswego, OR

To adapt to a rapidly evolving profession and regulatory landscape and in addition to the already existing regulatory framework for CPAs, the AICPA is promulgating the Statement on Standards in Personal Financial Planning Services (SSPFPS) to protect the public and our members. These new standards are effective on July 1, 2014. This session will assist you in:

- Understanding the critical elements of what you must know to meet your requirements as a CPA practicing in personal financial planning
- Learning the specifics of the new rules
- Applying the standards in your practice and how they will elevate your practice
- Discovering the tools available that integrate the standards into your process and procedures

BT/IT

302. Possibilities and Pitfalls: How to Captivate Your Clients With the Fastest Growing Business Tool

SKA

Peter J. Strauss, Esq., Managing Member, The Strauss Law Firm LLC, Hilton Head Island, SC

With more than half a century of history, its own Internal Revenue Code Section and more than 65 domestic and international domiciles from which to choose for licensure, this \$200-billion-a-year industry continues to grow in popularity and gain recognition as a valid and oftentimes vital business tool. This session will focus on captive insurance companies, what they are, their potential for the client, service providers and local economies, as well as highlight the specific issues when they are poorly planned or improperly “sold.”

BT/IT

303. The Impact of the Affordable Care Act on Payroll

T

Stephen Dombroski, Compliance Risk Manager, Paychex Inc., Rochester, NY

The impact of the Affordable Care Act (ACA) and its sweeping regulations reach far beyond the health insurance landscape. With provisions already in effect or soon to be implemented, handling payroll responsibilities has undergone significant change for employers. This session reviews the main provisions of the ACA that relate to payroll, who it affects, key dates and actions your clients need to take to stay compliant.

BT/IT

304. Five Things We Learned From the 2014 Filing Season T

Moderator: Jonathan Horn, CPA, CGMA, New York, NY

Panel Members: David Baldwin, CPA, MBA, Partner, Cleveland Estes Avellone PLLC, Phoenix, AZ

Lawrence H. Carlton, CPA, MST, Carlton & Duran, CPAs, P.C., Bedford, MA

Susanne Morrow, CPA, Partner, EY, San Francisco, CA

Join members of the AICPA's Individual and Self-Employed Tax (ISET) Technical Resource Panel for an interactive filing season debrief. Our panel of experienced tax pros will guide a discussion on the best and worst of the just-finished filing season. Attendees are encouraged to bring their war stories and their "aha" moments to share, as well as get feedback and tips on how to start planning now for a better 2015 season.

7:50–8:00am

CHANGE BREAK

8:00–8:10am

MORNING ANNOUNCEMENTS

8:10–9:25am

BT

23. Critical Planning Issues for Closely Held Businesses T

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

This session will focus especially upon the latest developments of vital importance to closely held businesses and their owners. This session will include:

- How dramatically higher individual marginal tax rates are affecting K-1 flow-through owners
- Whether PSCs should be making the switch-over to S corp status or not
- Update on IRS attempts to tax S corp distributions as self-employment income
- Why holding rental properties in converted C to S corps can spell disaster
- Distinguishing COD income treatment for LLCs vs. S corps
- How Sec. 751 "hot asset" rules cause ordinary income recognition while simultaneously increasing capital losses when owners dispose of their partnership interests
- Thorough review of all of the latest cases and rulings and their effect

9:25–10:40am

BT/IT

24. The Affordable Care Act: Understanding the Individual and Employer Mandates T

Eddie Adkins, CPA, Partner, Grant Thornton LLP, Washington, DC

One of the key goals of the Affordable Care Act is the expansion of health care coverage through holding employers responsible for offering coverage, holding individuals responsible for obtaining coverage and providing coverage to qualifying individuals through Medicaid and Medicare. This session will focus on the employer and individual responsibilities, including:

- Important technical aspects of the responsibility provisions and traps for the unwary
- Challenges faced by employers and individuals in complying with the provisions
- Actions employers and individuals are taking in response to the provisions

10:40–11:10am

NETWORKING BREAK IN THE EXHIBIT AREA

11:10am–12:25pm

CR

25. Looking Over Your Appraiser's Shoulder T

Craig Janes, CPA, National Director of Estate, Gift and Trust Services, Deloitte Tax LLP, Washington, DC

As much as CPAs would like to rely on an appraiser's credentials and work product, doing so can be perilous. Simply stated, appraisers are generally unacquainted with the related tax issues. It's the CPA that must fill that void. Similarly, there are elements of an appraisal report that must also be responsive to tax considerations and often aren't. We will discuss what information should be shared with the appraiser and what elements of the appraisal report should be reviewed by the CPA.

EE **26. Post-mortem Planning** **T**
Jeremiah Doyle IV, J.D., LL.M. (Taxation and Banking Law), Senior VP, BNY Mellon Wealth Management, Boston, MA

Planning does not end when the clients walks out the door. This session will discuss the numerous post-death estate planning elections available to the fiduciary to optimize an estate plan. Elections include: the administration expense election, alternate valuation election, distributions in-kind, elections available to a deceased partner or S corporation shareholder, disclaimers and a number of others.

BT **27. Getting the Family Business Ready to Sell** **T**
Michael V. Bourland, J.D., LL.M. in Taxation, Founding Shareholder, Bourland, Wall & Wenzel, P.C., Fort Worth, TX

One of the most critical times in a client's life is when he or she is selling the business they have spent years building. During this informative session, you will learn:

- Steps in the disposition of a privately held business
- Key issues at each juncture of the process
- Tax-planning tools to lower the overall tax burden

The session includes a pre-sale checklist that highlights key issues that need to be reviewed and addressed.

IT **28. Current Trends in Real Estate Tax Issues 2014** **T**
Vern Hoven, CPA, Vern Hoven Tax Seminars, Seattle, WA

This session will highlight 2014 news for tax-deferred exchanges, foreclosures and home sales. We'll discuss the IRS' scrutiny of real estate professionals, as well as their exposure to the 3.8% Medicare tax. Court cases, IRS rulings and legislation to track tax trends in real estate investments will also be reviewed.

IT **29. Section 1411: Medicare Tax on Net-Investment Income** **T**
Karen Brosi, EA, CFP, Karen Brosi, EA, CFP, LLC, Palo Alto, CA

The Affordable Care Act imposed a new 3.8% Medicare tax on investment income starting in 2013. This session will help you navigate this troublesome tax and explore top planning ideas you can use right now. We'll identify the components of net-investment income and dive into the most complicated areas. You'll come away with strategies to help reduce your clients' tax bills. Also in this session:

- Determine which net-investment income is subject to the 3.8% tax
- Identify deductible investment expenses
- Determine what is — and what is not — investment income
- Determine when retirement plan distributions are not included in net-investment income
- Calculate the 3.8% Medicare tax on trust's net-investment income
- Implement planning ideas to avoid net-investment income

12:25–1:30pm

1:30–2:45pm

LUNCH

CONCURRENT SESSIONS (SELECT ONE)

CR **30. Uses of Life Insurance in Benefit-Planning Strategies** **SKA**
Richard Weber, MBA, CLU, AEP, The Ethical Edge Inc., Pleasant Hill, CA

Life insurance is most often known to protect "widows and orphans," but it is also an especially useful tool in the financing and delivery of benefits for employees and business owners. "COLI," "BOLI" and "Welfare Benefit Plans" are just some of the buzzwords. This presentation will evaluate the appropriate and inappropriate application of life insurance to achieve personal and business client objectives and will include:

- Sweeping away janitor insurance
- Disqualified 419(A)(f)(6) and 412(i) plans
- How to recover when a policy's illustrated promise results in unmet expectations
- Differentiating the innovative from the too-good-to-be-true
- Putting the client's interest first

EE **31. Consider Qualitative and Quantitative Factors in Education Planning** T
Randy Gardner, CPA, CFP, J.D., LL.M., MBA, Estate Plan Inc., Laguna Beach, CA
 This session will discuss techniques for helping families, including:

- Choosing the right college
- Financing college
- Maximizing tax savings while paying for college

BT **32. When Problems Are Likely to Occur in a Tax or Estate Planning Practice** T
Charles P. Rettig, Esq., Hochman Salkin Rettig Toscher & Perez, PC, Beverly Hills, CA
 Practical and ethical advice for real-life client issues. Responding to IRS requests for information in the current tax enforcement environment, documenting relevant business or estate planning purposes within complex structures and investment arrangements, controlling client anticipations, identifying and preserving relevant privileges, adequate tax return disclosures, and the resolution of potential conflicts of interest will all be discussed within the context of an IRS Wealth Squad examination. Learn about current IRS tax enforcement priorities and procedures as well as techniques and strategies to protect your clients — and your practice.

IT **33. Current Leading Practices for Structuring the Family Office** SKA
Eric Johnson, Tax Partner, Deloitte Tax LLP, Chicago, IL
 This session will explore certain attributes for structuring the family office, including ownership and governance, scope of services provided, capital structure and funding, and entity selection and taxation. In addition, this session will discuss recent trends in establishing the family investment structure, review certain special considerations, and highlight additional advisory services that can be provided to family offices.

IT **34. Integrative Tax Practice** T
Jean-Luc Bourdon, CPA/PFS, Principal, BrightPath Wealth Planning LLC, Santa Barbara, CA
 This session shows how research from various disciplines can be applied to tax practice to augment its impact, effectiveness and value. Family tax practice is evolving rapidly due to its changing contextual complexity. We will take a look at current trends and studies to find their relevance and application to tax practice. Going from thought-provoking data to pragmatic takeaways, we will uncover how to adapt to changing circumstances and adopt new discoveries to increase tax-practice relevance to high-income individuals.

2:45–3:15pm

NETWORKING BREAK IN THE EXHIBIT AREA

GENERAL SESSION

3:15–4:30pm

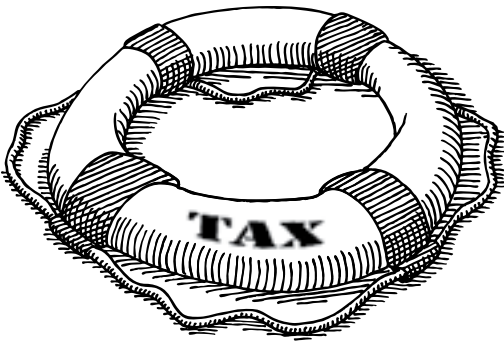
EE/ BT/ IT/ CR

35. Taking It Home! Best Tax Ideas: Panel Discussion T
Moderator: *Julie Welch, CPA/PFS, CFP, Meara Welch Browne, P.C., Leawood, KS*
Panelists: *Karen Brosi, EA, CFP, Karen Brosi, EA, CFP, LLC, Palo Alto, CA*
John Connors, CPA, J.D., LL.M., Professor, Tax Educators' Network Inc., Milwaukee, WI
Randy Gardner, CPA, CFP, J.D., LL.M., MBA, Estate Plan Inc., Laguna Beach, CA
Charles P. Rettig, Esq., Hochman Salkin Rettig Toscher & Perez, PC, Beverly Hills, CA
 This fast-paced panel discussion with tax experts will:

- Focus on the best and most current tax-planning ideas for high-income individuals
- Pull together the ideas from the conference
- Provide a variety of strategies you can take away and implement immediately with your clients

4:30pm

CONFERENCE ADJOURNS



TAX SEASON SURVIVAL GUIDE

Be Prepared for New Standards in PFP Services

Are You a Personal Financial Planner?*

**Yes, you probably are, even if you don't think of yourself that way. Here's why it matters.*

When it comes to your individual clients, it's only natural that they come to you with their financial questions. *How much do I need to save to retire comfortably? What amount is safe to withdraw from my portfolio during retirement? Should I have life insurance? What's the best way to share my estate?* If you're providing answers to these questions, even on a limited basis, then you are a personal financial planner.

This distinction will become critically important on July 1, when the new Statement on Standards in Personal Financial Planning Services No. 1 (the statement) takes effect. The statement elevates longstanding professional principles to authoritative, enforceable guidance for personal financial planning. It ensures that your clients receive the information they need to make sound financial decisions and that you meet the standard of care expected of a member holding out as a trusted adviser in the provision of these services.

Above all, the statement encompasses the highest levels of integrity, professionalism, objectivity and competence. It effectively aligns the AICPA Code of Professional Conduct and regulations from state boards of accountancy to the delivery of personal financial planning services, so you can best serve the public interest in an area that is growing rapidly. The statement provides a clear roadmap for consistent impartment of these services, which benefits and protects your clients and your practice.

Every member of the AICPA providing personal financial planning services, CPA or not, will be subject to the statement. To help all of our members understand the statement's depth and put it into practice, we prepared the **Standards in Personal Financial Planning Services: Compliance Toolkit**. Included in the toolkit are engagement letter templates, checklists, whitepapers, answers to frequently asked questions and more. The toolkit will give you time before and after tax season to prepare for the competency requirements — and help you define yourself, with confidence, as a personal financial planner.

The New Standard for Service

In addition to providing authoritative guidance, the new statement assists AICPA members in fulfilling their professional responsibility. The statement covers:

- General professional responsibilities
- Responsibilities of members in PFP engagements
- Planning the PFP engagement
- Obtaining and analyzing information
- Developing and communicating recommendations
- Implementation engagements
- Monitoring and updating engagements
- Working with other service providers
- Using advice provided by other service providers

Learn more at aicpa.org/ssfpf.

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Chair

Martin Finn, *Lavelle & Finn LLP, Latham, NY*



Chair Emeritus

Sidney Kess, *Kostelanez & Fink LLP, New York, NY*

Committee Members

Jean-Luc Bourdon, *BrightPath Wealth Planning LLC, Santa Barbara, CA*

Karen Brosi, *Karen Brosi, EA, CFP, LLC, Palo Alto, CA*

Jennifer Becker Harris, *Clark Nuber P.S., Bellevue, WA*

Eric Johnson, *Deloitte, Chicago, IL*

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Guest Activities \$250

A guest registration consists of:

- Breakfast in the exhibit hall on Monday and Tuesday
- Welcome reception on Monday evening
- Art tour of City Center on Monday afternoon
- One of the following activities on Monday
 - A tour of the Zappos plant
 - Access to the Tax Strategies Cabana at the pool on Monday

Please check the website for specific details on updated activities.



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RECOMMENDED CPE CREDIT

19 Main Conference (Sunday: 1, Monday–Tuesday: 18), up to 8 Pre-conference Workshops

This conference was prepared in accordance with the Joint AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs, effective on July 1, 2012. 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

Conference fee includes all sessions, access to conference materials, continental breakfasts, refreshment breaks, luncheons and a reception.

GROUP REGISTRATION

Registration for two 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 AICPA Member Service at 888.777.7077 (9am–6pm ET). Program Code: **TAX14**

CANCELLATION POLICY

You may cancel without penalty if written cancellation requests are received by **Apr. 4, 2014**. 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 **Apr. 28, 2014**. No refunds or credits will be issued on cancellation requests received on or after **Apr. 29, 2014**. For further information, call AICPA Member Service at 888.777.7077.

GROUND TRANSPORTATION

Taxi Service from Las Vegas Airport: \$15–20 each way, 30 minutes (Rates and times are approximate)
Hotel Parking: Complimentary valet and self-parking

HOTEL 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 rate, mention that you will be attending the AICPA Tax Strategies Conference.

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