

Monday, June 10 2019

6/10 1:00PM–5:00PM

TAX19101. IRS WORKSHOP

6/10 1:30PM–2:45PM

ENG19K01. The Fat Tail: The Power of Political Knowledge for Strategic Investing

Ian Bremmer - *President & Founder, Eurasia Group*

The fallout from the still-unfolding global financial crisis provides several perfect examples of "fat tail" risk, those that flow from the low-probability, high-impact events that generate upheaval more often than we think. Bremmer shares with audiences how an understanding of the political dynamics generated by the financial crisis helps us forecast market risks, why politics matter more than ever for market performance, why the world's wealthiest countries have begun to behave like emerging market states, and what all this means for investors and companies.

At this presentation audiences will learn:

- 1) The risks that flow from low-probability, high-impact events...like the global financial crisis
 - 2) Why politics matter more for the performance of markets and for issues ranging from defaults to nationalization to regulatory reforms
 - 3) Why developed states are behaving more like emerging markets
 - 4) The shift from New York, Shanghai, and Mumbai to Washington, Beijing, and Delhi—and the risks that this trend creates
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6/10 5:10PM–6:00PM

TAX19102. INSIDE THE TAX STUDIO

Ted Sarenski - *CEO, Blue Ocean Strategic Capital*

Martin S Finn - *Founding Partner, Lavelle & Finn, LLP*

To Be Determined

Tuesday, June 11 2019

6/11 7:00AM–7:50AM

TAX19ER01. Comment Letters-Advocacy in Action

Dan Moore - *Sole Practitioner, D.T. Moore & Company, LLC*

Amy Wang - *Senior Manager, Association of International Certified Professional Accountants*

After this session, you will be able to:

- 1) Identify legislative and regulatory tax developments.
 - 2) Identify emerging tax policy and advocacy issues important to AICPA members.
 - 3) Understand how to develop comment letters and position statements on important advocacy issues.
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6/11 7:00AM–7:50AM

ENG19ER01. Tax Planning for Cryptocurrency (TAX, PFP)

6/11 8:00AM–9:15AM

ENG1905. 199A (EST, PFP, TAX)

Robert Keebler - *Partner, Keebler and Associates, LLP*

6/11 9:30AM–10:20AM

TAX1901. IRS Controversies

6/11 11:20AM-12:10PM

ENG1907. How to Move to a Zero-Tax State (TAX, PFP, EST)

Mark Klein - *Esquire, Hodgson Russ LLP*

The impact of the TJCA on the deductibility of state and local taxes has created an additional incentive for taxpayers in high-tax states to move to a low or no-tax state. This session will help participants to:

- 1) Identify the rules used throughout the United States to get a state to accept a taxpayer's change of residency;
- 2) Discuss planning opportunities and traps for the unwary; and
- 3) Understand the income and other tax implications of changing residency.

6/11 11:20AM-12:10PM

ENG1908. Life Insurance Planning Opportunities After the TCJA (EST, TAX, PFP)

Todd Steinberg

6/11 11:20AM-12:10PM

TAX1902. FACTA & FBAR

6/11 11:20AM-12:10PM

TAX1903. Schedule C Audit Issues

6/11 1:25PM-2:40PM

ENG1911. Planning for Clients with a \$2 million to \$22 million Estate (EST, PFP, TAX)

Steve Siegel - *President, The Siegel Group*

This session will address how persons not likely to be federal transfer taxpayers should address their income tax and estate planning issues. We will address basis planning, key decisions to be made with existing planning and why and how it may need to be changed. We will address whether existing trusts and wills should be modified, and consider what should be done with a client's life insurance and retirement plans.

Learning Objectives:

- 1) Gain a general understanding of the best planning considerations and decisions for persons not likely to be federal transfer taxpayers.
- 2) Review a variety of planning techniques highlighting the importance of income tax planning in today's environment.
- 3) Address specific suggestions to be addressed with clients to update and improve their planning decisions.
- 4) Focus on techniques to develop income tax basis enhancement strategies.

6/11 1:25PM-2:40PM

ENG1912. Portfolio Management for Non-Portfolio Managers (PFP, TAX)

6/11 1:25PM-2:40PM

TAX1904. Asset Protection

6/11 3:40PM-4:30PM

TAX1905. Creepy Nexus

Mark Klein - *Esquire, Hodgson Russ LLP*

The rules that allow states to force an out-of-state business to pay its income tax and collect its withholding and sales taxes were dramatically changed in 2018. This session will:

- 1) Explore the impact of these rules on multistate businesses;
- 2) Provide some practical advice dealing with sales across state lines in a post-Wayfair world; and
- 3) Identify and discuss the tax implications created by employees who work in more than one state.

6/11 3:40PM-4:30PM

TAX1906. Fiduciary Income Tax Return Topics

Jackie Patterson

6/11 3:40PM-4:30PM

TAX1907. IRS Due Diligence Requirements

6/11 3:40PM-4:30PM

ENG1915. New Qualified Opportunities Zone (TAX, EST)

Kelly Allen

6/11 4:45PM-6:00PM

TAX1910. Charitable Planning Pitfalls

6/11 4:45PM-6:00PM

TAX1908. International Tax Update

6/11 4:45PM–6:00PM

TAX1909. Partnership Tax Update

Gary McBride - Emeritus Professor, California State University, East Bay

During this session, with respect to partnerships and partners, we will explore planning opportunities relating to the TCJA.

Learning Objectives include:

- The new interest expense limit under section 163(j);
 - Bonus depreciation strategies for partners.
 - Maximizing the 199A deduction for partners.
 - Centralized Partnership Audit Rule (CPAR) considerations
 - Carried interest rules
 - Other TCJA developments.
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- how section 163(j) impacts partnerships and partners.
 - how to maximize bonus depreciation for partners.
 - how partners can maximize the 199A deduction.
 - how to determine the optimal CPAR strategy.
 - how to avoid the carried interest rules.

Wednesday, June 12 2019

6/12 8:00AM–9:15AM

ENG19K02. Professional Update

Barry Melancon - CEO, Association of International Certified Professional Accountants

William Reeb - CEO, Succession Institute, LLC

6/12 9:40AM–10:30AM

ENG19K03. Leading Through Organizational Transformation – A Conversation With Simon Sinek

Simon Sinek - Author & Speaker

6/12 11:30AM–12:45PM

TAX1911. Choice of Entity

Sharon Kreider

6/12 11:30AM–12:45PM

TAX1912. Family Office - Financial Planning Panel

Randy Abeles - Partner, RSM

Susan Tillery

6/12 11:30AM–12:45PM

ENG1918. IRA Planning Update (TAX, PFP)

6/12 11:30AM–12:45PM

ENG1919. Qualified Small Business Stock Advantages (PFP, TAX)

6/12 1:55PM–2:45PM

TAX1913. Family Office - Hot Topics

Randy Abeles - Partner, RSM

Eric L. Johnson - Partner, Deloitte Tax, LLP

Eric Johnson from Deloitte Tax LLP and Randy Abeles from RSM US LLP will cover recent hot topics for family offices, including recent case law and judicial activity, how the 2017 Tax Cuts and Jobs Act has impacted family offices, a review of family office entity selection (passthrough vs. C-corporation) in light case law and tax reform, and other relevant developments.

Learning Objectives:

1. Consider recent case law and judicial developments impacting family offices
2. Understand how tax reform has impacted family offices
3. Identify considerations for family office entity selection in light of case law and tax reform
4. Recognize other relevant developments in the family office space

6/12 1:55PM–2:45PM

ENG1921. Aging & Ill Clients (EST, TAX, PFP)

6/12 1:55PM–2:45PM

ENG1922. Marriage & Divorce After 2017 Tax Act (TAX, PFP)

6/12 1:55PM–2:45PM

ENG1923. Tax Disruption - Navigating the Future of Tax Technology (TAX, PST)

6/12 3:00PM–3:50PM

TAX1914. Dealing with Itemized Deductions

Joseph Walloch - *CEO, Walloch Corporation*

6/12 3:00PM–3:50PM

TAX1915. Depreciation and Cost Regs

Nathan Clark

6/12 3:00PM–3:50PM

TAX1916. Real Estate Tax Update

Karen Brosi - *Owner, Karen Brosi, EA, CFP, LLC*

6/12 3:00PM–3:50PM

ENG1924. Why Trusts (EST, TAX)

Missia Vaselaney - *Attorney, Taft Stettinius & Hollister, LLP*

6/12 4:50PM–6:05PM

TAX1918. Dealing with IRS Representation

6/12 4:50PM–6:05PM

ENG1928. Social Security Update (PFP, TAX)

Ted Sarenski - *CEO, Blue Ocean Strategic Capital*

6/12 4:50PM–6:05PM

ENG1930. Advanced Post Mortem Estate Planning (EST, PFP, TAX)

Jeremiah Doyle - *Senior Vice President, BNY Mellon Wealth Management*

6/12 4:50PM–6:05PM

TAX1917. S. Corp Tax Update

Thursday, June 13 2019

6/13 7:00AM–7:50AM

TAX19ER02. 2019 Filing Season Debrief

Join members of the AICPA's Individual and Self Employed Tax Technical Resource Panel (ISET TRP) for a debrief of how this past filing season went, along with a review of current legislation developments- including how the AICPA is working to advocate for our members and regulations for the Tax Cuts and Jobs Act.

The panel will also cover new cases and revenue rulings, as well as report on significant code section cases that may affect your practice. Attendees are encouraged to bring their questions to the session as well as get feedback and tips on how to start planning now for a better 2020 filing season.

After this session, you will be able to:

- Identify legislative and regulatory tax developments in individual & self-employed tax area.
 - Identify emerging individual & self-employed tax policy and advocacy issues important to AICPA members.
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6/13 7:00AM–7:50AM

TAX19ER03. Change of Accounting Method

Annette Nellen - Professor, San Jose State University

What is a method of accounting and how and why should it ever be changed? Often when we find an error on a return, we think the solution is amending the return. But if a method is involved a different solution is required. Also, the TCJA allows more favorable accounting methods for small businesses. To change from a pre-TCJA method to a new permissible one, a change in method and Form 3115 is required. This session will:

1. Explain the change in method process, rationale, and practice tips.
2. Learn to recognize a method and how to change it if desired or required.
3. Learn how to compute a Section 481(a) adjustment and complete Form 3115 to change an accounting method.

6/13 7:00AM–7:50AM

TAX19ER04. When to Form Family Office

Randy Abeles - Partner, RSM

6/13 8:00AM–9:15AM

ENG19K04. Stress-Testing America's Prosperity

Zanny Minton Beddoes - Editor-In-Chief, The Economist

For years, America's economy has led the rest of the developed world, but will the U.S. remain the global dynamo or is the country's ongoing recovery built on an unsustainable pile of debt? Minton Beddoes examines the economic outlook from American and global perspectives, offering up-to-the-minute insight on policy-makers' priorities and expertise on the likely direction of issues, ranging from job creation to the deficit's effect on global interest rates to potential financial regulation.

6/13 9:30AM–10:45AM

TAX1919. Individual Income Tax Update

Sharon Kreider

6/13 11:15AM–12:05PM

TAX1920. K1 Session on the Hill

6/13 11:15AM–12:05PM

TAX1921. Succession Planning

Bob Barnett

6/13 11:15AM–12:05PM

TAX1922. Stock Options

Karen Brosi - Owner, Karen Brosi, EA, CFP, LLC

6/13 11:15AM–12:05PM

TAX1923. Tax Strategies for Life's Big Changes

Jim Grimaldi
Jim Revels

6/13 1:15PM–2:30PM

TAX1924. Like-Kind Exchanges

6/13 1:15PM–2:30PM

TAX1925. Should you Convert to a C-Corp

Annette Nellen - Professor, San Jose State University

The TCJA drop in the corporate tax rate to a flat 21% makes the C corporate form of doing business sound attractive. But Congress offered temporary rate relief for other entities with a new qualified business income (QBI) deduction of 20%, but not all business activities and owners qualify for it. Pre-TCJA changes to capital gains incentive Section 1202 makes C corporations useful for attracting capital, but not all types of businesses qualify. And some TCJA changes limiting deductions for employees might lead some employees to consider a 'loan-out' entity. This session will explore the pros and cons of C corporations after the TCJA and due diligence and planning tips in considering converting to or forming this type of entity.

Learning Objectives:

1. Describe the TCJA changes that make C corporations a favored or perhaps unfavored entity choice.
2. Understand the due diligence and planning considerations relevant to converting to or forming as a C corporation.

6/13 1:15PM–2:30PM

TAX1926. Family Investment Partnerships

6/13 1:15PM-2:30PM

TAX1927. Estate Planning Strategies

6/13 2:45PM-4:00PM

TAX1928. Advanced 199A Planning Strategies

6/13 4:15PM-5:05PM

TAX1929. Best Ideas Panel
