BOSTON TAX INSTITUTE, LTD.
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NOVEMBER / DECEMBER 2016

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
	Nov. 1 Strategic Tax Planning Clarion Inn, Seekonk	Nov. 2 Passive Activities for SS 469 &1411 Hyatt house, Waltham	Nov. 3 Strategic Tax Planning Lakeside Inn, Wakefield	Nov. 4 Sp. Probs. of S Corps & No/Low Wages Clarion Inn, Seekonk
Nov. 7	Nov. 8 Complete Liquidations ½ Day $160 9:00am-12:30pm Clarion Inn, Seekonk Sale of Personal Goodwill ½ Day $160 1:30pm-5:00pm Clarion Inn, Seekonk	Nov. 9	Nov. 10 Strategic Tax Planning Holiday Inn, Marlboro 2016 FASB/SSARS/SAS Update Add $36 for Extensive Manual Comfort Inn, Randolph	Nov. 11 VETERANS DAY
Nov. 14	Nov. 15 Federal & State R&D Credits ½ Day $160 9:00am-12:30pm Hyatt house, Waltham THE IC-DISC ½ Day $160 1:30pm–5:00pm Hyatt house, Waltham Multistate Taxation with Inez Mello Clarion Inn, Seekonk NH Tax of Businesses & Owners Lakeside Inn, Wakefield How to Handle IRS Audit/Appeals Conf Holiday Inn, Marlboro	Nov. 16 Sp. Probs. of S Corps & No/Low Wages Clarion Hotel, W. Springfield	Nov. 17 2016 FASB/SSARS/SAS Update Add $36 for Extensive Manual Holiday Inn, Marlboro 2015/2016 Tax Legislation/CTD Hampton Inn, White River Jct., VT	Nov. 18 Preparer Penalties/Cir 230/Form8275 ½ Day $160 9:00am-12:30pm Comfort Inn, Randolph Taxpayer Penalty Relief ½ Day $160 1:30pm-5:00pm Comfort Inn, Randolph Strategies for College Clarion Inn, Seekonk
Nov. 21	Nov. 22 2016 FASB/SSARS/SAS Update Add $36 for Extensive Manual Hyatt house, Waltham DPAD Revisited ½ Day $160 9:00am-12:30pm Clarion Inn, Seekonk Medicaid Planning ½ Day $160 1:30pm-5:00pm Clarion Inn, Seekonk	Nov. 23	Nov. 24 THANKSGIVING DAY	Nov. 25
Nov. 28	Nov. 29 2015/2016 Tax Legislation/CTD Clarion Inn, Seekonk Multistate Taxation with Inez Mello Holiday Inn, Marlboro	Nov. 30 Final Repair/Capitalization Regs Hyatt house, Waltham Sp. Probs. of S Corps & No/Low Wages Lakeside Inn, Wakefield . .	Dec. 1 2016 FASB/SSARS/SAS Update Add $36 for Extensive Manual Clarion Inn, Seekonk 2015/2016 Tax Legislation/CTD Fireside Inn, Portland ME	Dec. 2 Retirement Plans for Small Bus. ½ Day $160 9:00am-12:30pm Hyatt house, Waltham Financial Aid Tactics ½ Day $160 1:30pm-5:00pm Hyatt house, Waltham 2015/2016 Tax Legislation/CTD Comfort Inn, Randolph
Dec. 5	Dec. 6 Multistate Taxation with Inez Mello Hyatt house, Waltham DPAD Revisited ½ Day $160 9:00am-12:30pm Comfort Inn, Randolph 1099 Reporting & Backup Withholding ½ Day $160 1:30pm-5:00pm Comfort Inn, Randolph Federal Income Tax of Real Estate Clarion Inn, Seekonk 1040 W/S - Experienced Holiday Inn, Hyannis	Dec. 7 MA Sick Pay & ACA Employer Mandates ½ Day $160 9:00am-12:30pm Hyatt house, Waltham Health Ins S/C Shareholder-Employees ½ Day $160 1:30pm-5:00pm Hyatt house, Waltham	Dec. 8 Compilation & Review Add $36 for Extensive Manual Hyatt house, Waltham Accounting Ethics ½ Day $160 9:00am-12:30pm Clarion Inn, Seekonk Social Security ½ Day $160 1:30pm-5:00pm Clarion Inn, Seekonk GROUPING for Sections 469 & 1411 ½ Day $160 9:00am-12:30pm Holiday Inn, Marlboro Real Estate Professionals ½ Day $160 1:30pm-5:00pm Holiday Inn, Marlboro 1040 W/S - Experienced Lakeside Inn, Wakefield	Dec. 9 Passive Activities for SS 469 & 1411 Hyatt house, Waltham Accounting Ethics ½ Day $160 9:00am-12:30pm Hyatt house, Waltham Social Security ½ Day $160 1:30pm-5:00pm Hyatt house, Waltham 1040 W/S - Experienced Fireside Inn, Portland ME
Dec. 12	Dec. 13 Sp. Probs. of S Corps & No/Low Wages Hyatt house, Waltham 1040 W/S - Experienced Clarion Inn, Seekonk	Dec. 14 Changing Domicile for MA Inc. & Estate ½ Day $160 9:00am-12:30pm Hyatt house, Waltham MA Tax of Nonresidents & P/Y Residents ½ Day $160 1:30pm-5:00pm Hyatt house, Waltham 2015/2016 Tax Legislation/CTD Holiday Inn, Marlboro	Dec. 15 2015/2016 Tax Legislation/CTD Hyatt house, Waltham 1040 W/S - Experienced Clarion Hotel, W. Springfield	Dec. 16 GROUPING for Sections 469 & 1411 ½ Day $160 9:00am-12:30pm Hyatt house, Waltham Real Estate Professionals ½ Day $160 1:30pm-5:00pm Hyatt house, Waltham 1040 W/S - Experienced Comfort Inn, Randolph
Dec. 19	Dec. 20 1040 W/S - Experienced Holiday Inn, Marlboro	Dec. 21	Dec. 22	Dec. 23

JANUARY/FEBRUARY 2017

Jan. 2	Jan. 3 **1040 W/S - Experienced** Hyatt house, Waltham	Jan. 4 **FBAR/FATCA** **½ Day $160 9:00am-12:30pm** Hyatt house, Waltham **Passive Foreign Investment Companies** **½ Day $160 1:30pm-5:00pm** Hyatt house, Waltham	Jan. 5	Jan. 6 **2016 Federal Tax Update** **Special 2-Day Seminar** **$359, Lunch Included, 2 Credit Hours on Ethics** Clarion Hotel, W. Springfield 8:45AM – 5:15P
Jan. 9 **MA Taxes in Review** Hyatt house, Waltham **2015/2016 Tax Legislation/CTD** Comfort Inn, Randolph	Jan. 10 **1040 W/S – New Preparers** Hyatt house, Waltham **2015/2016 Tax Legislation/CTD** Lakeside Inn, Wakefield	Jan. 11	Jan. 12	Jan. 13 **2016 Federal Tax Update** **Special 2-Day Seminar** **$369, Lunch Included, 2 Credit Hours on Ethics** The Chateau Restaurant, Waltham 8:45AM – 5:15PM
Jan. 16	Jan. 17 **1120S Preparation W/S** Hyatt house, Waltham	Jan. 18 **1041 Preparation W/S** Hyatt house, Waltham	Jan. 19 **International Taxation of Individuals** Hyatt house, Waltham	Jan. 20
Jan. 23 **3.8% Tax on Net Investment Income** **½ Day $160 9:00am-12:30pm** Hyatt house, Waltham **Treatment of Rental RE for 469&1411** **½ Day $160 1:30pm-5:00pm** Hyatt house, Waltham	Jan. 24 **Int'l Corporate Tax Compliance** Hyatt house, Waltham	Jan. 25 **1040 W/S - Experienced** Comfort Inn, Randolph	Jan. 26 **2015/2016 Tax Legislation/CTD** Hyatt house, Waltham	Jan. 27 **1040 W/S – Experienced** **Please Add $17 for Required Lunch** The Chateau Restaurant, Waltham
Jan. 30	Jan. 31			

BOSTON TAX INSTITUTE, LTD. SEMINAR DESCRIPTIONS
I. FEDERAL INCOME TAXATION OF CORPORATIONS & SHAREHOLDERS

1. **STRATEGIC TAX PLANNING** is a 1-day seminar (8 credits) led by Lucien Gauthier, Esq., CPA. Topics include a detailed discussion of our finest strategic tax planning ideas in areas such as S corporations; sale of a personal goodwill; unreasonable compensation; accumulated earnings; personal service corporations and qualified personal service corporations; methods of accounting; the tax treatment of passive activities for purposes of sections 469 and 1411; deductible interest; independent contractors; discounts in valuing closely-held stock; abatement of taxpayer penalties using First Time Abate Administrative Waiver and U.S. v. Boyle; avoidance of preparer penalties; and much, much more. **(11/1, 11/3, 11/10)**

2. **SPECIAL PROBLEMS OF S CORPORATIONS & NO/LOW WAGES** is a 1-day seminar (8 credits) led by Lucien Gauthier, Esq., CPA. Topics include an analysis of the built-in gains tax including case law developments; a review of final regulations on the definition of passive investment income for purposes of SS 1375 and 1362(d)(3); highlights of recent tax legislation regarding S corporations including a permanent five calendar year waiting period for built-in gains; no/low wages from S corporations; a reconsideration of C vs. S in light of recent and anticipated tax legislation; a review of issues raised by IRS in recent audits of S corporations; and much more. **(11/4, 11/16, 11/30, 12/13)**

3. **HEALTH INSURANCE OF SHAREHOLDER-EMPLOYEES OF S/C CORPORATIONS AND OTHER EMPLOYEES** is a ½ day seminar (4 credits) led by Lucien Gauthier, Esq., CPA. Topics include a discussion of Rev. Rul. 61-146, Rev. Rul. 91-26, Announcement 92-16, Notice 2008-1, Rev. Proc. 2013-54, Notice 2015-17 (in detail), SS 4980D, 9832, 5000, 4980H(c)(2), and proposed legislation as they apply to the health insurance of shareholder-employees and other employees of S/C corporations. **(12/7PM)**

4. **COMPLETE LIQUIDATIONS** is a ½ day seminar (4 credits) led by Lucien Gauthier, Esq., CPA. Topics include the tax treatment at the corporation and shareholder levels of distributions in complete liquidation of S and C corporations under sections 331, 332, 334, 336, 337, and 338: and much more. **(11/8AM)**

5. **SALE OF PERSONAL GOODWILL (PGW) AS A TAX PLANNING TOOL** is a ½ day seminar (4 credits) led by Lucien Gauthier, Esq., CPA. Topics include a discussion of decided tax cases involving PGW and the factual prerequisites necessary for its application; the potential application of the concept of PGW in a variety of contexts including the sale of assets by a C corporation; potential applicability of S1411; applicability of Form 8594; possible disclosure of issues on Form 8275 at the corporation and/or shareholder levels; and much more. **(11/8PM)**

6. **1120S PREPARATION WORKSHOP** is a 1-day seminar (8 credits) led by Lucien Gauthier, Esq., CPA. Topics include a discussion of the preparation of Form 1120S including the presentation of separately and nonseparately computed items of income, gain, loss, deduction, and credit including losses from passive activities; adjustments to basis of stock and debt on a worksheet specially designed for the purpose; treatment of distributions to S shareholders including the accumulated adjustments account and the other adjustments account; computation of the built-in gains tax under S 1374 and the tax on excess net passive income under S 1375 and how to avoid them; a review of recent tax legislation relating to S corporations; the penalty for late filed S returns; and much more. **(01/17)**

II. ESTATE, MEDICAID & RETIREMENT PLANNING

7. **FORM 1041 PREPARATION WORKSHOP** is a 1-day seminar (8 credits) led by Leo Cushing, Esq., CPA. Topics include the preparation of a decedent's final 1040 return and Form 1041 and Schedule K-1 for estates and simple and complex trusts including a discussion of electing small business trusts; the allocation of income and deductions between the decedent and the estate; selection of fiscal year and other post-mortem tax planning issues; computing DNI and the deduction for distributions; special problems of IRD; allocation of items such as depreciation and the S 691(c) deduction; special issues for a complex trust including distributions in kind and the 65-day rule; applicability of the 2% floor to irrevocable trusts under the final regulations (T.D. 9664) filed on 05/08/14; AMT considerations; grantor trust issues; changes made by recent tax legislation including the 3.8% tax on undistributed net investment income; MA changes in the tax treatment of certain estates and trusts as a result of Ch. 262 of the Acts of 2004; and much more. **(01/18)**

8. **RETIREMENT PLANS FOR SMALL BUSINESS** is a ½ day seminar (4 credits) led by Jeffrey West, CFP, MBA. Topics include an overview of the most popular small business retirement plan solutions together with practical real world case studies to help accountants gain a better understanding of which plans are appropriate based on the small business owner's financial objectives. Plans to be discussed include SEPs, SIMPLE, Solo K as well as various versions of 401(k), 403(b), Profit Sharing, and Defined Benefit combo plans. We also will provide a brief overview of some of the new DOL fee disclosure requirements imposed on your clients who sponsor a qualified retirement plan and some best practices for better plan management. You will also learn about some of the latest investment trends now available in the marketplace; and much more. **(12/2AM)**

9. **MEDICAID PLANNING FOR CLIENTS AND THEIR ADVISORS** is a ½ day seminar (4 credits) led by Eric Oalican, Esq. Topics include a detailed analysis of the Medicaid transfer rules; the Division of Medical Assistance's newest regulations and decisions; how to preserve assets; the risk to the primary residence; the use of trusts – revocable and irrevocable; liens and estate recovery; the basic rules of Medicaid eligibility; strategies for protecting the spouse of a nursing home resident; and trusts for the benefit of disabled children. The seminar also includes a discussion of Medicare benefits; durable powers of attorney; health care proxies; guardianship; and much more. (**11/22PM**)