

BOSTON TAX INSTITUTE, LTD.

201 OLD FARM ROAD
MILTON, MA 02186-3739

(617) 698 - 1833
FAX (617) 696 - 7577 FAX
Internet: www.bostontaxinstitute.com
E-mail: glucienp@aol.com



**\$210
Each**



**5 for
\$800**

**LUCIEN P. GAUTHIER
PRESIDENT**

AUGUST 29, 2016

PASSIVE ACTIVITIES FOR SS 469 & 1411
3.8% TAX ON NET INVESTMENT INCOME
GROUPING FOR PURPOSES OF SS 469 & 1411
REAL ESTATE PROFESSIONALS FOR SS 469 & 1411
TREATMENT OF RENTAL REAL ESTATE FOR THE 3.8% TAX
FINAL REPAIR/CAPITALIZATION/DISPOSITION REGULATIONS

Dear Practitioner:

The purpose of this letter is to announce our 2016 Fall Program! All of our seminars are designed to qualify for CPE credit under rules promulgated by the New England and NJ State Boards of Public Accountancy, and the Return Preparer Office in Washington, D.C. (federal tax seminars only). All of our 1-day seminars run from 9 a.m. - 5 p.m. (8:30 a.m. for registration, coffee, and pastry), are priced at \$210 each, and are designed to help you obtain and retain your best closely-held business and individual clients. As a special inducement to register with us this fall, you can obtain 24 or 40 hours of CPE credit by registering for any three 1-day seminars for only \$510 or for any five 1-day seminars for only \$800, respectively. Please note that any grouping of 3 or 5 registrants qualifies for the reduced fees, that our ½-day seminars are priced at \$160 each, and that two ½ day seminars on the same day are priced at \$240 (not \$320). Also, please note that our 2016 FASB/SSARS/SAS and Compilation & Review seminars qualify for Yellow Book. If you register for the 2016 FASB/SSARS/SAS Update or Compilation & Review, please add \$36 to your registration fee to cover the extra cost of the extensive manual.

This fall, we are offering a 1/2 day seminar entitled Accounting Ethics (9:00am-12:30pm) in Seekonk on 12/8 and in Waltham on 12/9 which is intended to qualify for 4 credit hours of instruction on Ethics. Also, we are offering a 1/2 day seminar on Preparer Penalties/Circular 230/Form 8275 (9:00am-12:30pm) which is intended to qualify for 4 credit hours of instruction on Ethics (including Enrolled Agents and Registered Tax Return Preparers) and has been revised to include a discussion of the final regulations on preparer penalties, final regulations on Circular 230, and Form 8275. This seminar is a must for anybody preparing and signing federal income tax returns!

We are delighted to announce that the 2016 FASB/SSARS/SAS Update will be led by Steven Fustolo, CPA on 11/22 in Waltham and by Prof. John A. Armstrong, CPA on 11/10 in Randolph, 11/17 in Marlboro and 12/1 in Seekonk and that Prof. John A. Armstrong will be presenting Compilation & Review on 12/8 in Waltham.

Seminars will be presented at the following locations:

1. Hyatt house, Waltham, MA, 54 Fourth Avenue – Exit 27A off of Route 128
2. The Chateau Restaurant, Waltham, MA, 195 School Street – Take Route 20 East off of Route 128
3. Comfort Inn, Randolph, MA, 1374 North Main Street – Exit 5A off of Route 128
4. Lakeside Inn, Wakefield, MA, 595 North Avenue – Exit 39 off of Route 128
5. Holiday Inn, Marlboro, MA, 265 Lakeside Avenue - Exit 24A (Route 20) off of Route I-495
6. Clarion Hotel & Conference Center, W. Springfield, MA, 1080 Riverdale Street at I-91 – Exit 4 off of the MA Pike
7. Clarion Inn, Seekonk, MA, 940 Fall River Avenue - Exit 1 in MA off of Route 195
8. Holiday Inn, Hyannis, MA, 1127 Route 132 (Bears Way / Iyannough Road)
9. Fireside Inn, Portland, ME, 81 Riverside Street - Exit 48 off of Route 95
10. Hampton Inn, White River Junction, VT, Route 5 South - Exit 11 off of Routes 89 & 91

Pages 2 and 3 list our dates and locations, pages 3 - 6 list our seminar descriptions, page 7 lists the Tentative Agenda for our 2-day seminars in January 2017, page 8 contains a List of Faculty, and page 9 has a Registration Form. All of our seminars have been updated to reflect recent tax legislation, and all of them come with a money-back guarantee in the unlikely event that you are dissatisfied with the presentation. We expect our 2016 Fall Program to be very heavily attended, so please register early and avoid being closed out!

**PLEASE RETAIN THIS BROCHURE
FOR FUTURE REFERENCE**

**SINCERELY,
LUCIEN P. GAUTHIER, ESQ., CPA**

BOSTON TAX INSTITUTE, LTD.

Email: glucienp@aol.com

617/698-1833

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

- 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)**
- 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)**
- 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)**
- 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)**
- 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)**
- 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

- 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)**
- 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)**
- 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)**

III. OTHER TAX SEMINARS

10. **2015/2016 TAX LEGISLATION/CURRENT TAX DEVELOPMENTS** is a 1-day seminar (8 credits) led by Lucien Gauthier, Esq., CPA. Topics include a discussion of new tax legislation enacted in 2015 and 2016, recent Supreme Court, Court of Appeals, Tax Court, and other important judicial decisions and administrative pronouncements (regulations, revenue rulings, revenue procedures, notices, etc.) on issues such as the permitted use of the cash method; customer deposits; one year spread for taxpayer favorable adjustments; section 481 adjustments; unreasonable compensation; accumulated earnings; conversion to S; built-in gains; no/low wages from S corporations; personal goodwill; allocation to and amortization of covenants not to compete; passive activities; grouping and reporting responsibilities under Rev. Proc. 2010-13; real estate professionals; late elections to aggregate pursuant to Rev. Proc. 2011-34; conservation easements; contemporaneous written acknowledgments; qualified residence interest; AMT; the 3.8% tax on NII; IRS audits; backup withholding; section 530 relief; taxpayer penalty relief including First Time Abate Administrative Waiver; preparer penalties; and much more. **(11/17 VT, 11/29, 12/1 ME, 12/2, 12/14, 12/15, 01/09, 01/10, 01/26)**
11. **2016 FEDERAL TAX UPDATE** is a 2-day seminar (16 credits including 2 credits on Ethics) led by Lucien Gauthier, Esq., CPA and other distinguished panelists. The Tentative Agenda for this seminar appears on page 7 and will include a discussion of the new tax legislation enacted in 2015 and 2016 and other current tax developments including judicial decisions and administrative pronouncements. The price for this 2-day seminar is \$359 in West Springfield and \$369 in Waltham (which includes lunch on each day) and is not eligible for the special pricing which applies only to our 1-day or ½ day seminars. **(1/5 (Thursday) and 1/6 (Friday) in W. Springfield and 1/12 (Thursday) and 1/13 (Friday) in Waltham).**
12. **PASSIVE ACTIVITIES FOR PURPOSES OF SECTIONS 469 & 1411** is a 1-day seminar (8 credits) led by Lucien Gauthier, Esq., CPA. Passive activity loss issues are being raised much more frequently today in examinations by IRS. Topics in the morning include a detailed analysis of the statute, regulations, judicial decisions, and administrative pronouncements involving the definition of passive activity, passive activity loss, grouping, material participation, real estate professional (REP), aggregation, and more. Topics in the afternoon include a discussion of the treatment of passive activities for purposes of section 1411 including the treatment of self-rented property and the use of grouping, REP, and recharacterization under Reg. 1.469-2(f)(6) in order to avoid the 3.8% tax on net investment income that applies to tax years beginning after 12/31/12; and much more. **(11/2, 12/9)**
13. **GROUPING FOR PURPOSES OF SECTIONS 469 & 1411** is a ½ day seminar (4 credits) led by Lucien Gauthier, Esq., CPA. The proper grouping of activities can be extremely important for purposes of both sections 469 and 1411 (the 3.8 tax on NII). Topics include a detailed analysis of the rules for grouping that are contained in Reg. 1.469-4 and all of the judicial decisions and administrative pronouncements involving grouping including: Eugene B. Glick, Stephen A. Gregg, Sidney C. Shaw, Vincent S. Sciabica, Eugene J. Schumacher, Tony R. Carlos, Leroy Candelaria, TAM 200747018, Carlos A. Senra, CCA 201411025, Scott Wesley Williams, Jose A. Lamas, Roy E. Stanley, and TAM 201634022; the application of grouping for purposes of sections 469, 1411 and 1.1411-4(g)(6); Rev. Proc. 2010-13 regarding the requirement to report new groupings and additions to existing groupings for tax years beginning on or after 1/25/2010; the difference between grouping under Reg. 1.469-4 and aggregation under Reg. 1.469-9 and a special chart depicting these differences; the use of Form 8275 to disclose issues involving grouping; and much more. **(12/8 AM, 12/16AM)**
14. **TAX TREATMENT OF REAL ESTATE PROFESSIONALS FOR PURPOSES OF SECTIONS 469 & 1411** is a ½ day seminar (4 credits) led by Lucien Gauthier, Esq., CPA. Topics include a detailed analysis of section 469(c)(7), Reg. 1.469-9, and several cases involving the requirements which have to be met in order to qualify as a real estate professional (REP) including a discussion of the election under Reg. 1.469-9(g) to aggregate rental real estate activities and Rev. Proc. 2011-34 that allows this election to be made on an amended return for a prior taxable year and its effect on PAL carryovers and prior and subsequent dispositions of property; the consequences of REP status for purposes of section 1411; and much more. **(12/8PM, 12/16PM)**
15. **THE 3.8% TAX ON NET INVESTMENT INCOME** is a ½ day seminar (4 credits) led by Lucien Gauthier, Esq., CPA. Topics include a detailed analysis of section 1411 and the final and proposed regulations regarding the 3.8% tax on "net investment income" over a "threshold amount" for tax years beginning after 12/31/12 including a detailed analysis of what constitutes "net investment income", the concepts of passive activity and grouping, and how rents and income from passive activities are treated for purposes of section 1411; a list of questions regarding the possible application of the 3.8% tax to various types of income such as the gain on the sale of personal goodwill; and much more. **(1/23AM)**
16. **TAX TREATMENT OF RENTAL REAL ESTATE FOR PURPOSES OF SECTIONS 469 & 1411** is a ½ day seminar (4 credits) led by Lucien Gauthier, Esq., CPA. Topics include a discussion of the interrelationship between sections 469 and 1411 as applied to about 18 specific fact patterns including fact patterns involving the net income/loss from rental real estate that is per se passive, rental real estate owned by a real estate professional (REP), rental real estate that falls within one of the six exceptions of what is not a "rental activity" such as real estate that is rented for 7 days or less, the impact of the recharacterization rules such as Reg. 1.469-2(f)(6) on the net income from rental real estate and on self-rented and partially self-rented property to an S corporation and to a C corporation, the impact of grouping (Reg. 1.469-4) on various fact patterns including partially self-rented property; and much more. **(1/23PM)**
17. **FEDERAL INCOME TAXATION OF REAL ESTATE** is a 1-day seminar (8 credits) led by Cory Bilodeau, Esq. Topics include an overview and update on 1031 exchanges and the current trends in exchanging; tax planning for real estate developers in order to achieve long-term capital gain; investing in real estate through self-directed IRAs; other tax topics which are relevant to real estate owners, investors, and developers; and much more. **(12/6)**
18. **HOW TO HANDLE AN IRS AUDIT / APPEALS CONFERENCE** is a 1-day seminar (8 credits) led by Lucien Gauthier, Esq., CPA. Topics in the morning include the technical and practical aspects of representing a client on examination including audits under the Service's MSSP Program and by LB&I; the taxpayer's objectives in the audit process, tactics in dealing with an examining agent, and strategies for closing the case; technical considerations in handling a case including the burden of proof, applicable statute of limitations, and statutory interest; penalties to avoid in the audit process including the 20% taxpayer accuracy-related penalty, preparer penalties, and violations of Circular 230; how to negotiate a settlement at the agent level; minimizing the risk of audit in filing claims for refund; and techniques for managing tax risk in the planning process. Topics in the afternoon include factors in determining whether to appeal; how to write a "Protest"; conference procedure in docketed and nondocketed cases; settlement practice and procedure including the types of settlements and the hazards-of-litigation standard. Various cases will be discussed. **(11/15)**
19. **PREPARER PENALTIES / CIRCULAR 230 / FORM 8275** is a ½ day seminar (4 credits on Ethics) led by Lucien Gauthier, Esq., CPA. Topics include a detailed discussion of federal preparer penalties in section 6694(a) and (b) and Final Regs. Sec. 1.6694-1 to 1.6694-4; Disclosure Statement (Form 8275) and Regulation Disclosure Statement (Form 8275-R); rules applicable to practitioner conduct under Circular 230 as promulgated by the Office of Professional Responsibility (OPR); MA preparer penalties (Section 35C); ethics rules promulgated by the MA Board of Public Accountancy governing accounting and tax practice which incorporate the AICPA Rules of Professional Conduct including SSTs; and much more. This seminar is a must for anybody preparing and signing federal income tax returns! **(11/18AM)**
20. **TAXPAYER PENALTY RELIEF** is a ½ day seminar (4 credits) led by Lucien Gauthier, Esq., CPA. Topics include a detailed discussion of how to obtain penalty relief for taxpayers using the "advice" exception or the "disability" exception in U.S. v. Robert W. Boyle (Sup. Ct. 01/09/85) as applied in subsequent court decisions such as William O. Harrison, Jr., Estate of Kwang Lee, and Recovery Group, Inc. in the context of the 20% taxpayer accuracy-related penalty under S 6662, the late filing penalty under S 6651(a)(1), and other penalties. The use of the First Time Abate Administrative Waiver to obtain abatement of late file, late pay, and late deposits penalties. The hierarchy of preparation and advice standards, the use of Form 8275 (Disclosure Statement) to avoid taxpayer and preparer penalties, and taxpayer penalty relief as described in the IRS Penalty Handbook also will be discussed. **(11/18PM)**
21. **1099 REPORTING & BACKUP WITHHOLDING** is a ½ day seminar (4 credits) led by Lucien Gauthier, Esq., CPA. Topics include a detailed discussion of section 6041 and 6041A regarding who is required to file Forms 1099, for what types of income, and by what due dates; Forms W-9 and backup withholding; significantly increased penalties for non-filing and late filing of Forms 1099; filing Forms 1099 in order to secure relief under section 530 of the Revenue Act of 1978 which precludes IRS from recharacterizing workers from independent contractors to employees; how to answer the two questions regarding Forms 1099 which appear on business tax returns beginning in 2011; and much more. **(12/6PM)**

- 22. FINAL REPAIR/CAPITALIZATION/DISPOSITION REGULATIONS** is a 1-day seminar (8 credits) led by Peter Birkholz, MST. The final regulations, promulgated on 09/19/13 and effective for tax years beginning on or after 01/01/14 regarding amounts paid to acquire, produce, or improve tangible property, will be examined in detail; examination of the tools available to expense certain building improvement expenditures, determining when it is permissible to expense and when it is not, the ordering rules for which tools precede other tools, and when to elect one of the five safe harbor expense methods after applying the rules requiring capitalization; a list of elections will be provided and explained, as well as a summary of examples in the crucial area of capitalization (betterments and restorations); penalties for noncompliance and how to avoid them. The final regulations, promulgated on 08/18/14 and effective for tax years beginning 01/01/14 regarding the partial disposition election under Section 168 and the methodology for determining the cost associated with a portion of an asset and how to make the election will be discussed; and much more. **(11/30)**
- 23. 1040 WORKSHOP FOR MORE EXPERIENCED PREPARERS** is a 1-day seminar (8 credits) led by Peter Birkholz, MST. Topics include a forms oriented review (with annotations) of federal tax law in areas providing difficulty in preparation. Current federal tax law changes will be reviewed as well as recent pronouncements affecting Form 1040. Additional topics will include issues for preparers regarding the S 36B credit to help subsidize less affluent taxpayers for purchasing health insurance and the S 5000A penalty for noncompliance; issues regarding Form 8960 and the S 1411 3.8% tax on net investment income; implementation of repair/capitalization regulations; extension of various individual and business tax provisions including extension of increased section 179 expensing and bonus depreciation; other changes under the PATH Act and other recent tax law changes that affect the 1040; Medicare and COBRA premiums as a self-employed health insurance deduction; charitable contributions and the requirement for a contemporaneous written acknowledgement; passive loss limitations; analysis of miscellaneous itemized deductions and other itemized deductions; First Time Abate Administrative Waiver and taxpayer and preparer civil penalties; other new tax developments and tax planning considerations, electronic filing, PTINS; and much more. **(12/6, 12/8, 12/9 ME, 12/13, 12/15, 12/16, 12/20, 01/03, 01/25, 01/27)**
- 24. 1040 WORKSHOP FOR NEW & LESS EXPERIENCED PREPARERS** is a 1-day seminar (8 credits) led by Peter Birkholz, MST. Topics include those covered in our 1-day 1040 Workshop for More Experienced Preparers but are presented in a less technical manner. Examples will be discussed. **(1/02)**
- 25. SECTION 199 – DOMESTIC PRODUCTION ACTIVITY DEDUCTION** is a ½ day seminar (4 credits) led by Lucien Gauthier, Esq., CPA. For tax years beginning in 2010, this deduction is 9% of the lesser of QPAI or taxable income! Topics include a detailed discussion of section 199 as technically corrected and final regulations regarding the “50% of “W-2 wages” limitation; qualified production activities income (QPAI) and the Gibson case; domestic production gross receipts (DPGR); cost allocation rules (section 861 method, simplified deduction method, and small business simplified overall method); application to pass-thru entities; special rules applicable to individuals; treatment for purposes of AMT, self-employment tax, and MA; and much more. **(11/22AM, 12/6AM)**
- 26. FEDERAL & STATE R & D CREDITS** is a ½ day seminar (4 credits) led by partners from Tax Point Advisors, Inc. Topics include the significant changes to the Federal R&D program enacted into law in December, 2015 and earlier in the year. An important 2016 change to the MA state credit also will be presented. The Federal changes include making the credit a permanent part of the tax code, a permanent offset to alternative minimum tax for certain taxpayers, and enactment of a brand new payroll tax offset for certain taxpayers. The qualification requirements for these new provisions will be discussed, as well the mechanics of applying them to taxpayers' returns. Dozens of industries which previously did not qualify for R&D credits can now file for these tax benefits, and this seminar pays special attention to small and mid-size companies across a wide range of qualifying industries, examining how and why these companies now can qualify, as well as the credit calculation, typical credit results, the R&D tax credit study process, and also the most current audit issues and areas of IRS focus in R&D examinations. **(11/15AM)**
- 27. THE IC-DISC AND HOW IT APPLIES TO MANY OF YOUR CLIENTS** is a ½ day seminar (4 credits) led by Paul Ferreira, CPA who manages 100+ IC-DISCs. Topics include the legislative history of the IC-DISC; IRS requirements to be treated as an IC-DISC; the implementation and corporate structuring of the IC-DISC; calculation of the lucrative federal income tax savings; methods available to calculate the federal income tax savings including marginal costing and the special no-loss rules; filing requirements; sales and services that qualify for the IC-DISC that many practitioners overlook; time to ask questions about how the IC-DISC can apply to your specific clients; and much more. **(11/15PM)**
- 28. FBAR (FINCEN 114) & FATCA (FORM 8938)** is a ½ day seminar (4 credits) led by Kenneth Vacovec, Esq. Topics include a detailed discussion of the requirements to file FinCen 114 with respect to certain foreign financial accounts and the harsh penalties for failing to do so, including a discussion of recent cases; the requirements to report specified foreign financial assets on Form 8938 as required by section 6038D and applicable regulations including a discussion of penalties and interpretive issues such as whether real estate which is located in a foreign country is a specified foreign financial asset; reporting retirement plans that are located outside of the U.S.; and much more. **(01/04AM)**
- 29. PASSIVE FOREIGN INVESTMENT COMPANIES (PFICs)** is a ½ day seminar (4 credits) led by Kenneth Vacovec, Esq. Topics include an overview of the PFIC rules; determining PFIC status; PFIC stock ownership and attribution rules; the excess distribution regime; making the QEF election; income inclusions under the QEF regime; deferral of tax payments; the mark-to-market election; purging the PFIC taint, with a special emphasis on the PFIC distribution calculation; reporting on Form 8621 and the instructions; the treatment of PFICs under Regs. 1.1411-10 after 12/31/12 for purposes of the 3.8% tax on net investment income; and much more. **(01/04PM)**
- 30. INTERNATIONAL TAXATION OF INDIVIDUALS** is a 1-day seminar (8 credits) led by Kenneth Vacovec, Esq. Topics include the U.S. tax treatment of citizens and resident aliens located outside of the U.S.; return preparation techniques for individuals located overseas including Forms 2555, 1116, and 3903F; tax return preparation for resident and non-resident aliens including Form 1040NR and part-year resident alien tax reporting; planning for foreign tax credits; qualification for the S 911 earned income and housing exclusions after the 2006 tax law changes; tax rules related to an individual's expatriation from the United States for U.S. citizens and long-term residents; the MA tax aspects of international relocations; taxation of non-U.S. citizens; a review of the S 7701(b) definition of resident alien; an analysis of various U.S. tax treaties relating to individuals; a discussion of numerous case studies; “Foreign Bank Account Reporting (FBAR), the Voluntary Disclosure Program, Tax Amnesty”; the offshore bank account reporting provisions of the HIRE Act; and much more. **(1/19)**
- 31. INTERNATIONAL CORPORATE TAX COMPLIANCE** is a 1-day seminar (8 credits) led by Kenneth Vacovec, Esq. Topics include the proper preparation of Forms 926-transfers to foreign corporations, 1118-foreign tax credit, 1120F-foreign corporation income tax return, 5471-US owned foreign corporation, 5472-foreign owns US corporation, 8621-passive foreign investment company (PFIC), 8802-residency certificate, 8832-entity classification, 8865-US owned foreign partnership 8938-specified foreign asset entity reporting, 1042/1042S-US tax withholding, W-8BEN-treaty benefit claim, W-8IMY-flow-through/branch withholding, W-8ECI-effectively connected income, Foreign Bank Account Reporting (FBAR); and more. The seminar also will include a discussion of tax issues related to corporations operating internationally: source of income, residence of the business entity, foreign tax credits; controlled foreign corporations and subpart F income, tax treaties, and related topics; **(01/24)**
- 32. CHANGING DOMICILE FOR MA INCOME & ESTATE TAX PURPOSES** is a ½ day seminar (4 credits) led by Philip Dardeno, CPA, MST. Topics include a discussion of the law of Domicile and the state tax benefits and risks associated with changing domicile; the indicia of domicile; the difference between domicile and residence; the 183 day rule in MA; a discussion of recent domicile cases; the audit process involving domicile; appealing an adverse domicile determination; and much more. **(12/14AM)**
- 33. MA TAXATION OF NONRESIDENTS & PART-YEAR RESIDENTS** is a ½ day seminar (4 credits) led by Philip Dardeno, CPA, MST. Topics include The taxation of Non residents is a critical part of Massachusetts Taxation, and there are many unique aspects to this part of anyone's practice. Through a review of the statute, a critical look at the Regulations, and an analysis of DOR rulings, we will examine the effect of Mass Source income on your clients who are not residing in Massachusetts. We will address specific issues, planning ideas, as well as the many pitfalls that clients may encounter while identifying the unique aspects contained in the Massachusetts practice. **(12/14PM)**
- 34. MASSACHUSETTS TAXES IN REVIEW** is a 1-day seminar (8 credits) led by Philip Dardeno, CPA, MST. Topics include a review of newly enacted tax legislation (corporate tax reform provisions including unitary combined reporting for multistate corporations and changes to the business entity classification rules); recent judicial decisions; recent administrative pronouncements including DOR's non-resident income tax regulation; a thorough review of Massachusetts tax practice and procedure including audit, assessment, abatement and appeal (including dispute resolution) and collection (liens, levies, seizures, and offers in compromise); and much more. **(01/09)**

- 35. MULTISTATE TAXATION** is a 1-day seminar (8 credits) led by Inez Mello, CPA, MBA. Topics include **Part 1: The Changing Face of Nexus:** Public Law 86-272 determines when a multi-state business is subject to state income taxes. When the law does not apply, states have taken various actions to fill the void such as: adopt a "doing business" standard for determining whether in-state activities create nexus for income tax purposes (regardless of a physical presence); adopt "economic nexus" standards based on the amount of income or sales derived from sources within the state; adopt "factor presence" standards, under which income tax nexus exists if in-state sales exceed a specified threshold; taxes NOT affected by Public Law 86-272: franchise taxes, net worth taxes, gross receipt taxes, sales taxes (i.e. those taxes that are classified as non-net income taxes). **Part 2: Multistate Apportionment:** RI Legislation enacted in June 2014 established; mandatory unitary combined reporting; single sales factor apportionment; market-based sourcing for tax years beginning on or after January 1, 2015; attendees will gain an understanding of how sales must be apportioned to the states; market-based sourcing vs. cost-of-performance; in-depth discussion of UDITPA; explain how business income is apportioned among the states; discuss how non-business income is allocated among the states; throwback sales vs. throw-out sales. **(11/15, 11/29, 12/6)**
- 36. NEW HAMPSHIRE TAXATION OF BUSINESSES AND THEIR OWNERS** is a 1-day seminar (8 credits) led by Jon Sparkman, Esq., CPA, and Maurice Gilbert, CPA, MST. Topics include the three major taxes affecting businesses and their owners in NH: the Business Enterprise Tax (BET), the Business Profits Tax (BPT), and the Interest & Dividends Tax (I&D). Topics involving the BET will include an overview of the components of the enterprise value tax base, the apportionment provisions for the BET, and issues related to leased employees. With respect to the BPT, topics include the economic nexus standard, definitions of business organization and business activity, the implications associated with market-based sourcing of receipts for purposes of apportionment, the additions and deductions to federal taxable income, the elimination of the basis step-up adjustment, and a brief overview of reasonable compensation and the combined reporting requirements for unitary businesses. The I & D segment of the seminar will include a review of the provisions relating to distributions from partnerships and limited liability companies, the importance of the definition of "transferable interests", conversions of corporations and other business organizations with transferable interests to minimize the tax impact on distributions, and the planning opportunities that result from the recent elimination of trusts as taxpayers and trust distributions from the definition of dividend. **(11/15)**

IV. ACCOUNTING AND AUDITING SEMINARS

- 37. 2016 FASB / SSARS & SAS UPDATE & REVIEW** is a 1-day seminar (8 credits including 2 credits on Ethics) led by Steven Fustolo, CPA on 11/22 in Waltham; and by Prof. John Armstrong, CPA on 11/10 in Randolph, 11/17 in Marlboro and 12/1 in Seekonk. Topics include new SSARS No. 22, a review of implementation issues relating to newly issued SSARS No. 21 standard, ASU 2016-02 – new lease standard, ASU 2016-01 – new financial instruments standards, changes to tax-basis financial statements, changes to compilation of prospective financial statements, GAAP changes to inventory valuation, presentation of deferred income taxes, review of recent changes to intangible assets, going concern, start up entities, fraud update, private company changes, auditing standards update, and much more. **If you register for this seminar, please add \$36 to your registration fee to cover the extra cost of the extensive FASB manual. Qualifies for Yellow Book. (11/10, 11/17, 11/22, 12/01)**
- 38. ADVANCED ISSUES - COMPILATION & REVIEW** is a 1-day seminar (8 credits) led by Prof. John Armstrong, CPA. This seminar focuses on when to issue a compilation or review report. Topics include differentiating between a trial balance and a financial statement, reporting on tax returns used as financial statements, reporting on financial statements generated as a result of write-up work, "plain" paper financial statements, and recent developments in compilation and review including the recent Compilation and Review Alerts; the discussion also will include modifications to the standard report because of departures from GAAP, accounting changes, and going concern and scope limitations; reporting on OCOBA and personal financial statements will be reviewed; and much more. **If you register for this seminar, please add \$36 to your registration fee to cover the extra cost of the extensive manual. Qualifies for Yellow Book. (12/8)**
- 39. ACCOUNTING ETHICS** is a ½ day seminar (4 credits on Ethics) led by Michael Pakaluk, Ph.D., author of the widely-used textbook *Accounting Ethics*, and Senior Research Consultant for Audit Analytics. What does being ethical mean for an accountant, especially for someone in private practice, practicing in a small firm or as a sole proprietor? The seminar answers that question by focusing each year on a different special topic. This year's special topic is "due care." After reviewing the AICPA Code of Professional Conduct, and rulings involving particular fact patterns, we will look at both a high profile case from 2014 involving a public company and a case taken from private practice. The seminar is a good mix of the conceptual and the concrete. Vigorous discussion is encouraged and fostered. Also covered in this year's seminar: the new Conceptual Framework for ethics, and the new online Code of Professional Conduct. This seminar received rave reviews in 2015! **(12/8AM, 12/9AM)**

V. OTHER SEMINAR OFFERINGS

- 40. SOCIAL SECURITY** is a ½ day seminar (4 credits) led by Daniel Moraski on 12/8 in Seekonk and by Robert Clark on 12/9 in Waltham. Daniel Moraski and Robert Clark were formerly with the Social Security Administration in N.E. Topics include a detailed explanation of Social Security's retirement, survivor, and disability programs; how benefits are computed; when someone can begin to collect; the impact of work in retirement; the components of Medicare; how the receipt of a public pension from MA will impact one's eligibility for benefits; strategies for maximizing one's Social Security benefits; and much more. This seminar received rave reviews in 2015! **(12/8PM, 12/9PM)**
- 41. STRATEGIES FOR COLLEGE** is a 1-day seminar (8 credits) led by Todd Weaver of Strategies For College, Inc. Topics include the college financial aid eligibility formulas, how to determine eligibility for both federal and institutional financial aid, and how to strategize with clients about college costs and planning. Special attention will be devoted to qualifying for non-need based aid (merit scholarships). The seminar also is suitable for those practitioners who will have children of their own entering college within the next five years. The seminar utilizes multiple case studies that model a range of incomes and net worth and how they are interpreted by the financial aid system. Each participant will receive one month's access to cloud-based software and other proprietary content for personal use. **(11/18)**
- 42. FINANCIAL AID TACTICS** is a 1/2-day seminar (4 credits) led by Todd Weaver of Strategies For College, Inc. This seminar, appropriate for both practitioners and selected clients who will be filing financial aid applications for current high school seniors, will focus on (1) how to complete the online FAFSA, online CSS Profile, and supplemental applications for business owners and supplemental applications for divorced/separated parents in a timely fashion; and (2) how to accurately forecast the outcome of the FAFSA and CSS Profile in terms of potential grants, scholarships, and interest-free student loans. This seminar provides a personalized, step-by-step walk-through of the financial aid process with an experienced professional. After completing this seminar, participants will be able to file required financial aid applications within 24 - 72 hours. Participants should bring their most recent federal income tax return, a financial statement (income statement and balance sheet if business owner). A calculator and tablet or laptop PC also would prove helpful. Tylenol is provided. NOTE: A completed 2016 FORM 1040 is NOT required to attend this seminar. Clients can be included in the 3 for \$510 and 5 for \$800 pricing. **This seminar qualifies for 4 credits for CFPs through the CFP Board of Standards. (12/2PM)**
- 43. MASS SICK PAY & ACA EMPLOYER MANDATE REPORTING** is a ½ day seminar (4 credits) led by Julie Carroll, HR Director. Topics include a discussion of the new Massachusetts Earned Sick Time provisions that were effective July 1, 2015 including who qualifies, how sick time is earned, use of earned sick time, if and when earned sick time will be paid out, conditions and restrictions on use, the importance of drafting policies that meet the notice requirements and other provisions of the law; avoiding pitfalls, and understanding employer and employee rights. Topics also include an overview of the ACA health care reporting requirements in sections 6055 and 6056 including reporting deadlines, filing requirements, applicable forms, who reports what, penalties for not reporting and possible relief from penalties, who is a full time employee and what is a full time equivalent employee (FTE), how to calculate the employee count; an overview of permissible reporting methods, how to decide on the best method of reporting, and more. **(12/7AM)**

**BOSTON TAX INSTITUTE, LTD.
PROUDLY PRESENTS
A SPECIAL TWO-DAY SEMINAR**

2016 FEDERAL TAX UPDATE

**JAN. 5 & 6 CLARION HOTEL, W. SPRINGFIELD, MA &
JAN. 12 & 13 THE CHATEAU RESTAURANT, WALTHAM, MA**

Time	TENTATIVE AGENDA
8:00 - 8:45	REGISTRATION, COFFEE & PASTRY; INFORMAL Q & A
8:45 - 10:45	2015/2016 TAX LEGISLATION D.L. LUCIEN P. GAUTHIER, ESQ., CPA
11:00 - 1:00	2015/2016 TAX LEGISLATION (CONT'D) D.L. LUCIEN P. GAUTHIER, ESQ., CPA
1:00 - 2:00	LUNCH
2:00 - 3:30	CURRENT TAX DEVELOPMENTS D.L. LUCIEN P. GAUTHIER, ESQ., CPA
3:45 - 5:15	CURRENT TAX DEVELOPMENTS (CONT'D) D.L. LUCIEN P. GAUTHIER, ESQ., CPA

TENTATIVE AGENDA	
8:00 - 8:45	REGISTRATION, COFFEE & PASTRY; INFORMAL Q & A
8:45 - 10:45	FEDERAL & MA ESTATE PLANNING UPDATE: D.L. JOHN M. DISCENZA, ESQ. (W. SP.); JAY PABIAN, ESQ. (WALTHAM)
11:00 - 1:00	CURRENT TAX DEVELOPMENTS (CONT'D) D.L. LUCIEN P. GAUTHIER, ESQ., CPA
1:00 - 1:55	LUNCH
1:55 - 3:35	CIR. 230 / PREPARER PENALTIES / PROF. ETHICS (2 Credits) D.L. EDWARD DEFRANCESCHI, ESQ.
3:45 - 5:15	MASSACHUSETTS TAX UPDATE / NEW TAX LEGISLATION D.L. PHILIP R. DARDENO, CPA, MST

ONLY \$359 W. Springfield / \$369 Waltham
(Includes Lunch Each Day)

PLEASE REGISTER EARLY AND AVOID BEING CLOSED OUT!!!

LIST OF FACULTY MEMBERS

John A. Armstrong, CPA; Bentley College (B.S. in Accounting); Pace University (MBA in Finance); Professor of Accounting and Finance at Nichols College, Dudley, MA; Consultant on accounting, auditing, ethics, and peer review matters.

Cory J. Bilodeau, Esq.; Boston College (B.S. in Business Management); Roger Williams University School of Law; Boston University School of Law (LL.M in Taxation); Partner with McLaughlin & Quinn, LLC, Providence and Boston.

Peter A. Birkholz, MST; Marquette University (BBA); Bentley College Graduate Tax Program (MST); Tax Practitioner in Private Practice, Marlboro.

Stephen Bravo, ASA, CBA, CPA/ABV, PFS, CFP, MST; Suffolk University (B.S. in B.A.); Bentley College Graduate Tax Program (MST); Business Appraiser and Financial Analyst with Apogee Business Valuations, Inc.

Natalie B. Choate, Esq.; Radcliffe College (B.A.); Harvard Law School (J.D.); Of Counsel to Nutter, McClennen & Fish LLP, Boston; Concentrating in estate planning and specializing in estate planning for retirement benefits.

Robert E. Clark; University of Massachusetts (B.S.); Principal in R.E. Clark Consulting; Former 38 year employee with the Social Security Administration, including 14 years as the Public Affairs Specialist for Northern New England.

Steven M. Cohen, Esq.; Brandeis University (B.S.); Boston University School of Law (J.D.); Principal with Pabian & Russell, LLC, Boston; Formerly employed with Rogers & Wells in New York City and with Freedman & Fish, an elder law firm in New York.

Leo J. Cushing, Esq., CPA; University of Notre Dame (B.S. in Accounting); New England School of Law (J.D.); Boston University School of Law (LL.M. in Taxation).

Philip R. Dardeno, CPA, MST; College of the Holy Cross (B.A.); Bentley College Graduate Tax Program (MST); Tax practitioner in private practice; Specializing in representing clients in state and federal matters; Former Chief of the Abatement Bureau and former Chief of Audit Policies and Procedures.

Edward DeFranceschi, Esq.; Georgetown Law Center; Tax Attorney and Tax Litigator with DeFranceschi & Klemm, Boston; Lecturer in Law, Boston University Graduate Tax Program; Former Adjunct Professor, Bentley College Graduate Tax Program; Former Attorney with District Counsel, Boston.

John Michael Discenza, Esq.; Boston College (A.B.); Suffolk University (J.D.); University of Miami (LL.M. in Estate Planning).

Jeffrey Feingold, CPA; University of MA (B.S. in Accounting); Founder and Managing Partner of Tax Point Advisors, Inc. specializing in securing R&D Tax Credits.

Paul Ferreira, CPA; Stetson University (B.S. in Finance); University of South Florida (B.S. in Accounting). President of Export Tax Management, an international tax consultancy specializing in the IC-DISC.

Thomas P. Foley II, CPA, MBA; American International College (B.S. in B.A. in Accounting); Western New England University (MBA – Finance); Regional Manager Pieciak & Company, P.C., Brattleboro, VT; Active member of Community Association Institute (CAI) New England Chapter.

Todd Fothergill, MA; University of Vermont (B.A.); Towson State University (M.A.); Managing Director of Strategies for College, Inc., Rutland, Vermont.

Steven C. Fustolo, CPA; Bentley College (B.S.); Babson College (MBA); Tax Principal with James J. Fox & Company; Author of the UNICAP Rules: Recent Changes You Should Know About (Warren, Gorham & Lamont, in Publication).

Lucien P. Gauthier, Esq., CPA; Boston University School of Law (J.D. and LL.M. in Taxation); Tax Attorney in Private Practice, Milton, MA.

Maurice P. Gilbert, CPA, MST; Southern New Hampshire University (B.S. in Accounting); Bentley College Graduate Tax Program (MST); Director of State Taxation with Devine Millimet & Branch, PA.; Concentrating in state tax planning and representing businesses in audits and administrative appeals.

David F. Keefe III, CLU, ChFC; Northeastern University (B.S. in B.A.); Financial Advisor with Eagle Strategies, LLC, Waltham; Focusing on Estate and Retirement Planning; Registered Representative offering securities through NYLIFE Securities, LLC and Investment Advisor Representative.

David Klemm, Esq., CPA; University of Massachusetts - Amherst (BBA in Accounting); Bentley College Graduate Tax Program (MST); Suffolk University (J.D.); Former Lecturer in Law, Boston University Graduate Tax Program; Tax Attorney, Tax Litigator and Principal with DeFranceschi and Klemm, Boston.

Michael S. Marino, Esq.; Norwich Military University (B.S. in Economics and B.S. in Management); University of Connecticut (M.A. in Economics); New England School of Law (J.D.); Principal with Plourde, Bogue, Moylan & Marino, LLP, Providence and Boston.

Inez M. Mello, CPA, MBA; Bryant University (BS in Accounting); Bryant University (MBA in Taxation); Adjunct Professor at Bryant University; specializing in all facets of multi-state and local tax planning and compliance.

Patricia Ann Metzger, Attorney; University of Pennsylvania College for Women (B.A.) and its Law School. Tax Attorney with Vacovec, Mayotte & Singer, Newton; Former Tax Legislative Counsel, U.S. Treasury Department.

Daniel W. Moraski, Jr.; Westfield State University (B.A.); Consultant working with Czarnowski Consulting; Former 37 year employee with the Social Security Administration with 30 years' experience working in the area of public relations/public information in the Boston area.

Joseph J. Newpol, J.D., LL.M, CPA; Boston University (B.A, J.D. and LL.M in Taxation); Professor of Law, Taxation and Financial Planning at Bentley University, Waltham.

Jay Pabian, Esq.; Brandeis University; Northeastern University (MBA); Boston University School of Law (LL.M.); Principal, Pabian & Russell, Boston.

Michael Pakaluk, Ph. D.; Harvard College (A.B.), University of Edinburgh (M. Litt.), Harvard University (Ph.D.); University Associate Professor in philosophy and independent researcher on accounting issues and internal controls; recognized expert on ethics and co-author of Understanding Accounting Ethics.

Jon B. Sparkman, Esq., CPA; Bob Jones University (B.S.); Suffolk University Law School (J.D.); Shareholder with Devine Millimet & Branch, PA, Manchester, New Hampshire; Concentrating in representing businesses with respect to state tax issues in audits and administrative appeals.

Robert G. Stewart, Esq.; Notre Dame; Harvard Law School; Boston University School of Law (LL.M. in Taxation); Estate Planning Attorney in Private Practice in Gloucester, MA; Adjunct Professor, Boston University Graduate Tax Program.

Kenneth J. Vacovec, Esq.; Tufts University (B.A.); Suffolk University Law School (J.D.); Boston University School of Law (LL.M in Taxation); International Tax Attorney, Newton. Former President, Massachusetts Bar Association, Massachusetts Bar Foundation, and MCLE.

Todd C. Weaver, MBA; Vanderbilt University (B.A. Political Science); Northeastern University (M.B.A.); Formerly with the Office of Financial Aid at Northeastern University; Formerly with Oracle Corp., Currently Senior Director of Strategies For College, Inc., Norwood, Massachusetts.

Jeffrey G. West, CPA/PFS, CFP; Boston University (B.S. in B.A.); Bentley College (MBA); Principle with Financial Compass Group, LLC, Newton; Specializing in Retirement Plan Design and Consulting; Registered Representative and Investment Advisor Representative.

BOSTON TAX INSTITUTE, LTD.

201 OLD FARM ROAD
MILTON, MASSACHUSETTS 02186-3739
(617) 698-1833
FAX (617) 696-7577 FAX
Internet: www.bostontaxinstitute.com

PRSR STD
AUTO
U.S. POSTAGE
PAID
BOSTON, MA
PERMIT NO. 59100

REGISTRATION FORM

MAIL THIS FORM WITH YOUR CHECK TO: **Boston Tax Institute, Ltd., 201 Old Farm Road, Milton, MA 02186-3739**

Name: _____

Company Name: _____ Occupation: _____

Home Address: _____ -- _____

City: _____ State: _____ Zip: _____ - _____

Home Tel.: () _____ Bus. Tel.: () _____

Cell Phone: () _____

E-Mail Address (even if we have it): _____

Name of Seminar Date Presented & Location

- | | | |
|----|-------|-------|
| 1. | _____ | _____ |
| 2. | _____ | _____ |
| 3. | _____ | _____ |
| 4. | _____ | _____ |
| 5. | _____ | _____ |

Amount Enclosed: \$ _____

***1-Day seminars are priced at \$210 each; 3 1-Day seminars for \$510; and 5 1-Day seminars for \$800. 1/2 day seminars are priced at \$160 each; two 1/2 day seminars on the same day are \$240 (not \$320). The 2-day seminars in W. Springfield & Waltham are specially priced at \$359 & \$369, respectively. Please add \$36 for the FASB and Compilation & Review manuals and \$5 If you register at the door.**

* * * * *

PLEASE REGISTER EARLY AND AVOID BEING CLOSED OUT!

* * * * *

* * * * *

PLEASE REGISTER EARLY AND AVOID BEING CLOSED OUT!

* * * * *