



**\$225  
Each**

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**3 for  
\$525**

**LUCIEN P. GAUTHIER  
PRESIDENT**

**AUGUST 21, 2017**

**2017 TAX LEGISLATION/CURRENT TAX DEVELOPMENTS**

**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**  
**FORM 1040 WORKSHOP FOR MORE EXPERIENCED PREPARERS**

Dear Practitioner:

The purpose of this letter is to announce our 2017 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 fruit), are priced at \$225 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 \$525 or for any five 1-day seminars for only \$825, respectively. Please note that any grouping of 3 or 5 registrants qualifies for the reduced fees, that our ½-day seminars are priced at \$165 each, and that two ½ day seminars on the same day are priced at \$250 (not \$330). Also, please note that our 2017 FASB/SSARS/SAS and Compilation & Review seminars qualify for Yellow Book. If you register for the 2017 FASB/SSARS/SAS Update or Compilation & Review, please add \$36 to your registration fee to cover the extra cost of the extensive materials.

This fall, we are offering a ½ day seminar entitled Accounting Ethics (9:00am-12:30pm) on 12/7 in Seekonk and on 12/8 in Waltham which is intended to qualify for 4 credit hours of instruction on Ethics. Also, we are offering a ½ day seminar on Preparer Penalties/Circular 230/Form 8275 (9:00am-12:30pm) on 11/17 in Waltham 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 2017 FASB/SSARS/SAS Update will be led by Prof. John A. Armstrong, CPA on 11/09 in Marlboro, 11/16 in Seekonk, and 12/7 in Waltham. Jack also will be presenting Compilation & Review on 11/30 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 - 7 list our seminar descriptions, page 7 also lists the Tentative Agenda for our 2-day seminars in January 2018, 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 2017 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.**

**NOVEMBER / DECEMBER 2017**

<b>MONDAY</b>	<b>TUESDAY</b>	<b>WEDNESDAY</b>	<b>THURSDAY</b>	<b>FRIDAY</b>
		Nov. 1	Nov. 2	Nov. 3
Nov. 6	Nov. 7	Nov. 8 Purchase & Sale of a Corporate Bus. Clarion Inn, Seekonk	Nov. 9 Purchase & Sale of a Corporate Bus. Lakeside Inn, Wakefield  2017 FASB/SSARS/SAS Update Add \$36 for Extensive Materials Holiday Inn, Marlboro	Nov. 10 Strategic Tax Planning Clarion Hotel, W. Springfield
Nov. 13	Nov. 14 Section 199 DPAD Revisited ½ Day \$165 9:00am-12:30pm Hyatt house, Waltham 1099 Reporting & Backup Withholding ½ Day \$165 1:30pm-5:00pm Hyatt house, Waltham	Nov. 15 Sp. Probs. of S Corps & No/Low Wages Holiday Inn, Marlboro  Multi-State Taxation with Inez Mello Clarion Inn, Seekonk	Nov. 16 How to Handle IRS Audit/Appeals Conf Hyatt house, Waltham  2017 FASB/SSARS/SAS Update Add \$36 for Extensive Materials Clarion Inn, Seekonk  NH Tax of Businesses & Owners Lakeside Inn, Wakefield	Nov. 17 Preparer Penalties/Cir 230/Form8275 ½ Day \$165 9:00am-12:30pm Hyatt house, Waltham Taxpayer Penalty Relief ½ Day \$165 1:30pm-5:00pm Hyatt house, Waltham  Multi-State Taxation with Inez Mello Holiday Inn, Marlboro  Strategies for College ½ Day \$165 9:00am-12:30pm Clarion Inn, Seekonk Financial Aid Tactics ½ Day \$165 1:30pm-5:00pm Clarion Inn, Seekonk
Nov. 20 Strategic Tax Planning Holiday Inn, Marlboro	Nov. 21 2017 Tax Legislation/CTD Hampton Inn, WRJ, VT  Medicaid Planning ½ Day \$165 9:00am-12:30pm Clarion Inn, Seekonk Basic Estate Planning ½ Day \$165 1:30pm-5:00pm Clarion Inn, Seekonk	Nov. 22	Nov. 23  <b>THANKSGIVING DAY</b>	Nov. 24
Nov. 27	Nov. 28 Final Repair/Capitalization Regs Hyatt house, Waltham  2017 Tax Legislation/CTD Clarion Inn, Seekonk	Nov. 29 Multi-State Taxation with Inez Mello Hyatt house, Waltham  Sp. Probs. of S Corps & No/Low Wages Lakeside Inn, Wakefield  Partnerships, Partners & LLCs Clarion Inn, Seekonk	Nov. 30 Compilation & Review Add \$36 for Extensive Materials Hyatt house, Waltham  2017 Tax Legislation/CTD Fireside Inn, Portland ME	Dec. 1 Strategic Tax Planning Comfort Inn, Randolph
Dec. 4	Dec. 5 2017 Tax Legislation/CTD Lakeside Inn, Wakefield  Federal Income Tax of Real Estate Clarion Inn, Seekonk  1040 W/S - Experienced Holiday Inn, Hyannis	Dec. 6 Passive Activities for SS 469 & 1411 Hyatt house, Waltham  Retirement Plans for Small Business ½ Day \$165 9:00am-12:30pm Comfort Inn, Randolph Financial Aid Tactics ½ Day \$165 1:30pm-5:00pm Comfort Inn, Randolph	Dec. 7 2017 FASB/SSARS/SAS Update Add \$36 for Extensive Materials Hyatt house, Waltham  GROUPING for Sections 469 & 1411 ½ Day \$165 9:00am-12:30pm Holiday Inn, Marlboro Real Estate Professionals ½ Day \$165 1:30pm-5:00pm Holiday Inn, Marlboro  Accounting Ethics ½ Day \$165 9:00am-12:30pm Clarion Inn, Seekonk Social Security ½ Day \$165 1:30pm-5:00pm Clarion Inn, Seekonk  1040 W/S - Experienced Lakeside Inn, Wakefield	Dec. 8 2017 Tax Legislation/CTD Comfort Inn, Randolph   Accounting Ethics ½ Day \$165 9:00am-12:30pm Hyatt house, Waltham Social Security ½ Day \$165 1:30pm-5:00pm Hyatt house, Waltham  1040 W/S - Experienced Fireside Inn, Portland ME
Dec. 11	Dec. 12 Complete Liquidations ½ Day \$165 9:00am-12:30pm Hyatt house, Waltham Sale of Personal Goodwill ½ Day \$165 1:30pm-5:00pm Hyatt house, Waltham  1040 W/S - Experienced Clarion Inn, Seekonk	Dec. 13 Changing Domicile for MA Inc. & Estate ½ Day \$165 9:00am-12:30pm Hyatt house, Waltham MA DOR Audits & 1099-K Matching ½ Day \$165 1:30pm-5:00pm Hyatt house, Waltham  2017 Tax Legislation/CTD Holiday Inn, Marlboro	Dec. 14 2017 Tax Legislation/CTD Hyatt house, Waltham  1040 W/S - Experienced Clarion Hotel, W. Springfield	Dec. 15 GROUPING for Sections 469 & 1411 ½ Day \$165 9:00am-12:30pm Hyatt house, Waltham Real Estate Professionals ½ Day \$165 1:30pm-5:00pm Hyatt house, Waltham  1040 W/S - Experienced Comfort Inn, Randolph
Dec. 18	Dec. 19 Sp. Probs. of S Corps & No/Low Wages Hyatt house, Waltham  1040 W/S - Experienced Holiday Inn, Marlboro	Dec. 20	Dec. 21	Dec. 22

## JANUARY 2018

Jan. 1 <b>NEW YEAR'S DAY</b>	Jan. 2	Jan. 3 <b>1040 W/S - New Preparers</b> Hyatt house, Waltham	Jan. 4 <b>2017 Federal Tax Update Special 2-Day Seminar</b> <b>\$369, Lunch Included, 2 Credit Hours on Ethics</b> Clarion Hotel, W. Springfield <b>8:45AM – 5:15PM</b>	Jan. 5
Jan. 8 <b>MA Taxes in Review/Phil Dardeno</b> Hyatt house, Waltham  <b>2017 Tax Legislation/CTD</b> Comfort Inn, Randolph	Jan. 9 <b>1040 W/S - Experienced</b> Hyatt house, Waltham  <b>2017 Tax Legislation/CTD</b> Lakeside Inn, Wakefield	Jan. 10 <b>FBAR/FATCA</b> <b>½ Day \$165 9:00am-12:30pm</b> Hyatt house, Waltham <b>Passive Foreign Investment Companies</b> <b>½ Day \$165 1:30pm-5:00pm</b> Hyatt house, Waltham	Jan. 11 <b>2017 Federal Tax Update Special 2-Day Seminar</b> <b>\$379, Lunch Included, 2 Credit Hours on Ethics</b> The Chateau Restaurant, Waltham <b>8:45AM – 5:15PM</b>	Jan. 12
Jan. 15 <b>MARTIN LUTHER KING JR. DAY</b>	Jan. 16 <b>1120S Preparation W/S</b> Hyatt house, Waltham	Jan. 17 <b>1041 Preparation W/S</b> Hyatt house, Waltham	Jan. 18 <b>International Taxation of Individuals</b> Hyatt house, Waltham	Jan. 19 <b>Form 990 Prep. W/S</b> Hyatt house, Waltham
Jan. 22 <b>3.8% Tax on Net Investment Income</b> <b>½ Day \$165 9:00am-12:30pm</b> Hyatt house, Waltham <b>Treatment of Rental RE for 469&amp;1411</b> <b>½ Day \$165 1:30pm-5:00pm</b> Hyatt house, Waltham	Jan. 23 <b>International Corp. Tax Compliance</b> Hyatt house, Waltham	Jan. 24 <b>1040 W/S - Experienced</b> Comfort Inn, Randolph	Jan. 25 <b>2017 Tax Legislation/CTD</b> Hyatt house, Waltham	Jan. 26 <b>1040 W/S - Experienced</b> <b>Please Add \$17 for Required Lunch</b> The Chateau Restaurant, Waltham
Jan. 29	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 the significant benefits of S corporations; C corporations including unreasonable compensation; accumulated earnings; personal service corporations/qualified personal service corporations and the sale of personal goodwill; methods of accounting and tax year rules; the tax treatment of passive activities for purposes of sections 469 and 1411; grouping; real estate professionals; 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 more. **(8/29ME, 11/10, 11/20, 12/1)**
- PURCHASE & SALE OF A CORPORATE BUSINESS** is a 1-day seminar (8 credits) led by Lucien Gauthier, Esq., CPA. Topics include factors to consider in the purchase and sale of a corporate business; the principle methods of disposing of a business; disposition of C/S corporation assets or stock including the sale of S stock to a purchasing corporation which makes a section 338(h)(10) election; tax consequences to buyer/seller; allocation of consideration and information reporting on Form 8594 by buyers and sellers under section 1060; a review of section 197 on the amortization of intangibles such as goodwill, customer lists, and covenants not to compete; a discussion of the Norwalk, Frontier Chevrolet, Bemidji, Muskat, and Recovery Group, Inc. cases; and much more. **(11/8, 11/9)**
- 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; reimbursement of office in the home expenses of employee-shareholders; 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 by SB/SE and LB&I; and much more. **(9/19ME, 11/15, 11/29, 12/19)**
- 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. **(12/12AM)**
- 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. **(12/12PM)**
- 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. **(01/16)**

### II. ESTATE, MEDICAID & RETIREMENT PLANNING

- 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. **(11/21AM)**
- BASIC ESTATE PLANNING** is a 1/2-day seminar (4 credits) led by Eric Oalican, Esq. licensed in MA and RI with offices in Boston and Raynham, MA. Topics include the use of the gift and estate tax marital deductions and two death planning, federal and state; forms of marital deduction including the QTIP trust; life insurance planning including irrevocable insurance trusts; other irrevocable trusts for estate tax savings; gifting techniques including the use of family limited partnerships and nominee trusts for real estate; estate freezing including business freezes, GRITs, GRATs, GRUTs, and personal residence trusts; planning for the non-citizen spouse; highlights of the new MA Uniform Probate Code; requirement to file new Form 8971; and much more. **(11/21PM)**

9. **RETIREMENT PLANS FOR SMALL BUSINESSES** 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 also will learn about some of the latest investment trends now available in the marketplace; and much more. **(9/20ME, 12/6AM)**
10. **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. **(01/17)**

### III. OTHER TAX SEMINARS

11. **2017 TAX LEGISLATION/CURRENT TAX DEVELOPMENTS** is a 1-day seminar (8 credits) led by Lucien Gauthier, Esq., CPA. Topics include a detailed discussion of 2017 tax legislation (if any); recent Supreme Court, Courts of Appeal, 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; the above-the-line self-employed health insurance deduction; tax year rules for S corporations and PSCs; unreasonable compensation; accumulated earnings; conversion to S; built-in gains; no/low wages from S corporations; reimbursement of office in the home expenses of employee-shareholders; personal goodwill; allocation to and amortization of covenants not to compete; passive activities; grouping; real estate professionals; late elections to aggregate; 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. **(8/30ME, 11/21 VT, 11/28, 11/30 ME, 12/5, 12/8, 12/13, 12/14, 01/08, 01/09, 01/25)**
12. **2017 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 2017 and other current tax developments including judicial decisions and administrative pronouncements. The price for this 2-day seminar is \$369 in West Springfield and \$379 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. **(1/4 Thursday and 1/5 Friday in W. Springfield and 1/11 Thursday and 1/12 Friday in Waltham).**
13. **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. **(12/6)**
14. **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, TAM 201634022, and Stephen P. Hardy; the application of grouping for purposes of sections 469, 1411 and 1.1411-4(g)(6) including the "fresh start" Reg. 1.469-11(b)(3)(iv); 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. **(12/7AM, 12/15AM)**
15. **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 must 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 Reg. 1.469-4(g)(7); and much more. **(12/7PM, 12/15PM)**
16. **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. **(1/22AM)**
17. **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. **(1/22PM)**
18. **PARTNERSHIPS, PARTNERS & LLCs** is a 1-day seminar (8 credits) led by Cory Bilodeau, Esq. Topics include an overview of partnership taxation beginning first with choice of entity considerations and then following a partnership through its lifecycle as a business venture. This seminar will cover the formation of a partnership, contributions of money and property, structural considerations affecting partnership allocations, distributions, sales and exchanges of partnership interests, and wind up of the partnership as a business entity. The coverage of each topic will address fundamental concepts, practical application, and seminal/recent case law affecting "hot" areas of partnership taxation. **(11/29)**
19. **FEDERAL INCOME TAXATION OF REAL ESTATE** is a 1-day seminar (8 credits) led by Cory Bilodeau, Esq. Topics include a discussion regarding the importance of basis and adjusted basis, holding period, and classification of real estate; choice of entity for real estate owners, investors and developers and the tax implications of owning real estate in various entity types including LLCs and corporations; special tax issues for real estate including an update on 1031 exchanges and the current trends in exchanging, tax planning for real estate developers in order to achieve long-term capital gain, cancellation of indebtedness, installment sales, and involuntary conversions; investing in real estate through self-directed IRAs; a discussion of the most recent court decisions affecting real estate owners; other tax topics and planning strategies that are relevant to real estate owners, and much more. **(12/5)**

- 20. 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. **(11/16)**
- 21. PREPARER PENALTIES / CIRCULAR 230 / FORM 8275** is a ½ day seminar (4 credits on Ethics) led by Lucien Gauthier, Esq., CPA on 6/6 in Marlboro and by David Klemm, Esq., CPA on 6/20 in Waltham. 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! **(11/17AM)**
- 22. 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. **(11/17PM)**
- 23. 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. **(8/24ME, 11/28)**
- 24. 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. **(12/5, 12/7, 12/08 ME, 12/12, 12/14, 12/15, 12/19, 01/09, 01/24, 01/26)**
- 25. 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. **(1/03)**
- 26. 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. **(11/14AM)**
- 27. 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. **(11/14 PM)**
- 28. THE FORM 990-WHERE ARE THE LANDMINES?** is a 1-day seminar (8 credits) led by Nancy Kelly, CPA, MST. Topics include an overview of the Form 990 and the rules and regulations governing tax exempt organizations. The seminar will cover the basic Form 990 and its 16 individual schedules as well as its 11 core forms. The class will also discuss executive compensation, unrelated business taxable income, compliance requirements, and other rules and regulations that can trip up even the best organizations. **(01/19)**
- 29. 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. **(01/10AM)**
- 30. 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. **(01/10 PM)**
- 31. 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. **(1/18)**

32. **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 owned 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. **(01/23)**
33. **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. **(12/13AM)**
34. **MA DOR AUDITS & 1099-K MATCHING** is a ½ day seminar (4 credits) led by Philip Dardeno, CPA, MST. A MA audit has many unique aspects and certainly is unlike the methodologies utilized by the IRS. Topics include a discussion of the MA DOR approach in conducting audits, how audits are generated, and how they should be handled. In particular, we will discuss MA DOR's 1099-K Matching Program including its Preparer Notice-Taxpayers with Potential Underreporting of gross receipts resulting in a potential underreporting of sales tax, sales tax on meals, or income tax and how to respond to such a Notice (if at all), bracing for a possible MA DOR audit if the Notice is or is not responded to, a discussion of actual cases which were initiated as a result of MA DOR's Matching Program, and much more. **(12/13PM)**
35. **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. **(01/08)**
36. **MULTI-STATE TAXATION** is a 1-day seminar (8 credits) led by Inez Mello, CPA, MBA. Topics include. **PART 1a: 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 an "economic nexus" standard based on the amount of income or sales derived from sources within the state (*regardless of a physical presence*); adopt a "factor presence" nexus standard under which income tax nexus exists if in-state sales exceed a specified threshold. There will be an in-depth discussion of those taxes not protected under Public Law 86-272 (non-net income based taxes) such as: franchise taxes, net worth taxes, gross receipt taxes, and sales taxes. **PART 1b: Multi-state tax apportionment:** Attendees will gain an understanding of how sales must be apportioned to the states: market-based sourcing rules vs. cost-of-performance based sourcing rules. **PART 2a: Sales & Use Taxes:** The Marketplace Fairness Act (formerly known as the Streamlined Sales Tax Project(SSTP)): There will be an in-depth discussion on the components that make up the SSTP. **Part 2b.: What can you do to stay in compliance?** There will be an in-depth discussion on what a business can do to stay in compliance in today's multi-state tax environment. **(8/23ME, 11/15, 11/17, 11/29)**
37. **NEW HAMPSHIRE TAXATION OF BUSINESSES AND THEIR OWNERS** is a 1-day seminar (8 credits) led by 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 and the apportionment provisions for the BET. With respect to the BPT, topics include the nexus standard, definitions of business organization and business activity, the additions and deductions to federal taxable income including a *brief overview* of reasonable compensation and the combined reporting requirements for unitary businesses (our instructors offer two separate ½ day seminars which examine in detail the NH Compensation Deduction and the combined reporting requirements). The I & D segment of the seminar will include a review of the provisions relating to distributions from partnerships and limited liability companies and the importance of the definition of "transferrable interests" in determining the taxability of distributions. Statutory conversions of corporations to limited liability companies and changes to the statute regarding the elimination of trust as taxpayers and trust distributions from the definition of dividend provide planning opportunities. The seminar also will discuss the status of any 2017 NH tax changes that may impact businesses and their owners. **(11/16)**

#### IV. ACCOUNTING AND AUDITING SEMINARS

38. **2017 FASB / SSARS & SAS UPDATE & REVIEW** is a 1-day seminar (8 credits including 2 credits on Ethics) led by Steven Fustolo on 9/21 in Portland and by Prof. John Armstrong, CPA in all other locations. Topics include new SSARS No. 22 and 23, a review of implementation issues relating to SSARS No. 21 standard, ASU 2016-02 – new lease standard, ASU 2016-01 – new financial instruments standards, new credit losses standard, Amendments to the new revenue standard including gross v. net presentation, GAAP changes to inventory valuation, presentation of deferred income taxes, review of recent changes to going concern, 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 FASB manual. Qualifies for the 80 hour requirement for Yellow Book. (9/21ME, 11/9, 11/16, 12/7)**
39. **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 OCBOA 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 the 80 hour requirement for Yellow Book. (11/30)**
40. **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*, Senior Research Consultant for Audit Analytics, and Professor of Ethics at the Busch School of Business and Economics at The Catholic University of America in Washington, DC. What are most important considerations of accounting ethics, 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. After reviewing the AICPA Code of Professional Conduct, we will look at both a high-profile case from 2014 involving a public company and cases taken from private practice. The seminar is a good mix of the conceptual and the concrete. Vigorous discussion is encouraged and fostered. This seminar received rave reviews in 2016! **(12/7AM, 12/8AM)**

#### V. OTHER SEMINAR OFFERINGS

41. **SOCIAL SECURITY** is a ½ day seminar (4 credits) led by Daniel Moraski on 12/7 in Seekonk and by Robert Clark on 12/8 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's one's Social Security benefits; and much more. This seminar received rave reviews in 2015! **(9/20ME, 12/7PM, 12/8PM)**

42. **STRATEGIES FOR COLLEGE** is a ½ day seminar (4 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. **(8/31ME, 11/17AM)**
43. **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 \$525 and 5 for \$825 pricing. **This seminar qualifies for 4 credits for CFPs through the CFP Board of Standards. (11/17PM, 12/6PM)**

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**JAN. 4 & 5 CLARION HOTEL, W. SPRINGFIELD, MA  
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Time	TENTATIVE AGENDA
8:00 - 8:45	<b>REGISTRATION, COFFEE &amp; PASTRY; INFORMAL Q &amp; A</b>
8:45 - 10:45	<b>2017 TAX LEGISLATION/CURRENT TAX DEVELOPMENTS</b> D.L. LUCIEN P. GAUTHIER, ESQ., CPA
11:00 - 1:00	<b>2017 TAX LEGISLATION/CTD (CONT'D)</b> D.L. LUCIEN P. GAUTHIER, ESQ., CPA
1:00 - 2:00	<b>LUNCH</b>
2:00 - 3:30	<b>2017 TAX LEGISLATION/CTD (CONT'D)</b> D.L. LUCIEN P. GAUTHIER, ESQ., CPA
3:45 - 5:15	<b>2017 TAX LEGISLATION/CTD (CONT'D)</b> D.L. LUCIEN P. GAUTHIER, ESQ., CPA

TENTATIVE AGENDA	
8:00 - 8:45	<b>REGISTRATION, COFFEE &amp; PASTRY; INFORMAL Q &amp; A</b>
8:45 - 10:45	<b>2017 TAX LEGISLATION/CTD (CONT'D)</b> D.L. LUCIEN P. GAUTHIER, ESQ., CPA
11:00 - 1:00	<b>FEDERAL &amp; MA ESTATE PLANNING UPDATE</b> D.L. JOHN M. DISCENZA, ESQ.
1:00 - 1:55	<b>LUNCH</b>
1:55 - 3:35	<b>CIR. 230 / PREPARER PENALTIES / PROF. ETHICS (2 Credits)</b> D.L. DAVID KLEMM, ESQ., CPA
3:45 - 5:15	<b>MASSACHUSETTS TAX UPDATE / NEW TAX LEGISLATION</b> D.L. PHILIP R. DARDENO, CPA, MST

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**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.

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**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.

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**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.

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

**Damien G. Falato, CPA, MST, CGMA**; Ramapo College (B.S.); Rutgers University (MST); Tax Director at Paresky Flitt & Company, Wayland.

**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).

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**Nancy E. Kelly, CPA, MST, CFE, RN**; Boston College (B.A. in Accounting); Laboure Jr. College (R.N. Degree in Nursing); Bentley College (MST); specializing in Not-For-Profits.

**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.

**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.



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3.	_____	_____
4.	_____	_____
5.	_____	_____

Amount Enclosed: \$ \_\_\_\_\_

**\*1-Day seminars are priced at \$225 each; 3 1-Day seminars for \$525; and 5 1-Day seminars for \$825.  
½ day seminars are priced at \$165 each; two ½ day seminars on the same day are \$250 (not \$330).  
The 2-day seminars in W. Springfield & Waltham are specially priced at \$369 & \$379, respectively.  
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