



## BOSTON TAX INSTITUTE, LTD.

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LUCIEN P. GAUTHIER  
PRESIDENT

AUGUST 1, 2018

### SECTION 199A / 20% QBI DEDUCTION / TCJA

### STRATEGIC TAX PLANNING AFTER TCJA GROUPING FOR PURPOSES OF SS 469 & 1411 REAL ESTATE PROFESSIONALS FOR SS 469 & 1411

### FORM 1040 PREPARATION WORKSHOP FOR MORE EXPERIENCED PREPARERS

Dear Practitioner:

The purpose of this letter is to announce our 2018 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 (except those in Portland which run from 8:30a.m. – 4:30p.m.) run from 9a.m. - 5p.m. (8:30a.m. for registration and coffee), are priced at \$250 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 \$576 or for any five 1-day seminars for only \$875, respectively. Please note that any grouping of 3 or 5 registrants qualifies for the reduced fees, that our ½-day seminars are priced at \$175 each, and that two ½ day seminars on the same day are priced at \$265 (not \$350). Also, please note that our 2018 FASB/SSARS/SAS and Compilation & Review seminars qualify for the 80 hour requirement for Yellow Book. If you register for our 2018 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 on 12/7 in Seekonk (8:45am-12:15pm) and on 12/7 in Randolph (1:40pm-5:00pm) which is intended to qualify for 4 credit hours of instruction on Ethics. Please note that our ½ day seminar on Social Security is being offered on the same day and in the same locations as Accounting Ethics. Also, we are offering Section 179/Bonus/Recovery Periods/Repair/Capitalization led by Peter Birkholz, EA, MST on 8/29 in Portland, 11/7 in Seekonk, 11/20 in Marlboro, and 11/27 in Waltham, and Cash Method/Tax Accounting Strategies/TCJA & Changes in Methods of Accounting led by David Klemm, Esq. on 8/30 in Portland and 11/14 in Waltham.

We are delighted to announce that our 2018 FASB/SSARS/SAS Update will be led by Prof. John A. Armstrong, CPA on 11/09 in Marlboro, 11/15 in Seekonk, and 12/6 in Waltham and that Jack also will be presenting Compilation & Review on 11/29 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. Holiday Inn, Marlboro, MA, 265 Lakeside Avenue - Exit 24A (Route 20) off of Route I-495
5. Clarion Hotel & Conference Center, W. Springfield, MA, 1080 Riverdale Street at I-91 – Exit 4 off of the MA Pike
6. Clarion Inn, Seekonk, MA, 940 Fall River Avenue - Exit 1 in MA off of Route 195
7. LaQuinta Inn & Suites, Andover, MA, 131 River Road – Exit 45 off of Route 93
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. Comfort Inn, White River Junction, VT, 56 Ralph Lehman Drive - Exit 11 off of Routes 89 & 91

Pages 2 and 3 list our dates and locations, pages 3 - 5 list our seminar descriptions, page 6 lists the Tentative Agenda for our 2-day seminars in January, page 7 contains a List of Faculty, and page 8 contains a Registration Form. All of our seminars have been updated to reflect the Tax Cuts and Jobs Act, and all of them come with a money-back guarantee in the unlikely event that you are dissatisfied with the presentation. We expect our 2018 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., LL.M., CPA**

**BOSTON TAX INSTITUTE, LTD.  
AUGUST/SEPTEMBER 2018**

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
Aug. 20	Aug. 21 <b>SECTION 199A/20% QBI/TCJA</b> Holiday Inn, Marlboro  <b>Partnerships, Partners &amp; LLCs</b> Fireside Inn, Portland, ME	Aug. 22 <b>SECTION 199A/20% QBI/TCJA</b> Best Western Plus, Danvers  <b>Fed Income Tax of Real Estate</b> Fireside Inn, Portland, ME	Aug. 23 <b>SECTION 199A/20% QBI/TCJA</b> Hyatt house, Waltham  <b>NH Tax of Businesses &amp; Owners</b> Fireside Inn, Portland, ME	Aug. 24
Aug. 27	Aug. 28 <b>SECTION 199A/20% QBI/TCJA</b> Fireside Inn, Portland, ME	Aug. 29 <b>Sec 179, 100% Bonus, Changes in Methods +</b> Fireside Inn, Portland, ME	Aug. 30 <b>Cash Method/Tax AcctStrat/TCJA</b> Fireside Inn, Portland, ME	Aug. 31
Sept. 17	Sept. 18	Sept. 19 <b>Strategic Tax Planning after TCJA</b> Fireside Inn, Portland, ME	Sept. 20 <b>SECTION 199A/20% QBI/TCJA</b> Best Western Plus, Danvers  <b>2018 FASB/SSARS/SAS Update</b> Add \$36 for Extensive Materials Fireside Inn, Portland, ME	Sept. 21 <b>SECTION 199A/20% QBI/TCJA</b> Holiday Inn, Marlboro
Sept. 24 <b>SECTION 199A/20% QBI/TCJA</b> Hyatt house, Waltham				

**OCTOBER/NOVEMBER/DECEMBER 2018**

		Oct. 31 <b>SECTION 199A/20% QBI/TCJA</b> Hyatt house, Waltham	Nov. 1	Nov. 2 <b>SECTION 199A/20% QBI/TCJA</b> Best Western Plus, Danvers
Nov. 5	Nov. 6 <b>ELECTION DAY</b>	Nov. 7 <b>SECTION 199A/20% QBI/TCJA</b> Clarion Hotel, W. Springfield  <b>S179/Bonus/Recovery Periods/Repair</b> Clarion Inn, Seekonk	Nov. 8 <b>SECTION 199A/20% QBI/TCJA</b> Clarion Hotel, Seekonk	Nov. 9 <b>SECTION 199A/20% QBI/TCJA</b> Comfort Inn, Randolph  <b>2018 FASB/SSARS/SAS Update</b> Add \$36 for Extensive Materials Holiday Inn, Marlboro
Nov. 12	Nov. 13 <b>SECTION 199A/20% QBI/TCJA</b> Holiday Inn, Marlboro  <b>Multi-State Taxation/Wayfair/Inez Mello</b> Clarion Inn, Seekonk	Nov. 14 <b>SECTION 199A/20% QBI/TCJA</b> Holiday Inn, Hyannis  <b>Cash Method/Tax AcctStrat/TCJA</b> Hyatt house, Waltham	Nov. 15 <b>Strategic Tax Planning after TCJA</b> Holiday Inn, Marlboro  <b>2018 FASB/SSARS/SAS Update</b> Add \$36 for Extensive Materials Clarion Inn, Seekonk	Nov. 16 <b>Sp. Probs. of S Corps &amp; No/Low Wages</b> Comfort Inn, Randolph  <b>Multi-State Taxation/Wayfair/Inez Mello</b> Holiday Inn, Marlboro  <b>Choice of Entity</b> ½ Day \$175 9:00am-12:30pm Clarion Inn, Seekonk <b>Retirement Plans for Small Business</b> ½ Day \$175 1:30pm-5:00pm Clarion Inn, Seekonk
Nov. 19 <b>SECTION 199A/20% QBI/TCJA</b> <b>Presentation for NHCPA</b> <b>in Manchester, NH</b>	Nov. 20 <b>SECTION 199A/20% QBI/TCJA</b> Comfort Inn, WRJ, VT  <b>Basic Estate Planning</b> ½ Day \$175 9:00am-12:30pm Clarion Inn, Seekonk <b>Medicaid Planning</b> ½ Day \$175 1:30pm-5:00pm Clarion Inn, Seekonk  <b>S179/Bonus/Recovery Periods/Repair</b> Holiday Inn, Marlboro	Nov. 21	Nov. 22 <b>THANKSGIVING</b> <b>DAY</b>	Nov. 23
Nov. 26	Nov. 27 <b>S179/Bonus/Recovery Periods/Repair</b> Hyatt house, Waltham  <b>Strategic Tax Planning after TCJA</b> Comfort Inn, Randolph  <b>Multi-State Taxation/Wayfair/Inez Mello</b> Best Western Plus, Danvers	Nov. 28 <b>SECTION 199A/20% QBI/TCJA</b> Best Western Plus, Danvers  <b>Multi-State Taxation/Wayfair w Inez</b> Hyatt house, Waltham  <b>Partnerships, Partners &amp; LLCs</b> Clarion Inn, Seekonk	Nov. 29 <b>SECTION 199A/20% QBI/TCJA</b> Fireside Inn, Portland ME  <b>Compilation &amp; Review</b> Add \$36 for Extensive Materials Hyatt house, Waltham	Nov. 30 <b>SECTION 199A/20% QBI/TCJA</b> Hyatt house, Waltham
Dec. 3	Dec. 4 <b>1040 W/S - Experienced</b> Holiday Inn, Hyannis  <b>Strategic Tax Planning after TCJA</b> Clarion Inn, Seekonk	Dec. 5 <b>SECTION 199A/20% QBI/TCJA</b> Comfort Inn, Randolph  <b>Choice of Entity</b> ½ Day \$175 9:00am-12:30pm Hyatt house, Waltham <b>Federal/MA Tax Differences</b> ½ Day \$175 1:30pm-5:00pm Hyatt house, Waltham	Dec. 6 <b>2018 FASB/SSARS/SAS Update</b> Add \$36 for Extensive Materials Hyatt house, Waltham  <b>SECTION 199A/20% QBI/TCJA</b> Clarion Inn, Seekonk  <b>1040 W/S - Experienced</b> Best Western Plus, Danvers	Dec. 7 <b>Accounting Ethics</b> ½ Day \$175 8:45-12:15pm Clarion Inn, Seekonk <b>Social Security</b> ½ Day \$175 1:30pm-5:00pm Clarion Inn, Seekonk  <b>SECTION 199A/20% QBI/TCJA</b> Clarion Hotel, W. Springfield  <b>Social Security</b> ½ Day \$175 9:00am-12:30pm Comfort Inn, Randolph <b>Accounting Ethics</b> ½ Day \$175 1:40pm-5:00pm Comfort Inn, Randolph  <b>1040 W/S - Experienced</b> Fireside Inn, Portland ME

## DECEMBER 2018

Dec. 10	Dec. 11 <b>Strategic Tax Planning after TCJA</b> Hyatt house, Waltham  <b>1040 W/S - Experienced</b> Clarion Inn, Seekonk	Dec. 12 <b>MA DOR Audits &amp; 1099-K Matching</b> <b>½ Day \$175 9:00am-12:30pm</b> Hyatt house, Waltham <b>Changing Domicile for MA Inc. &amp; Estate</b> <b>½ Day \$175 1:30pm-5:00pm</b> Hyatt house, Waltham  <b>SECTION 199A/20% QBI/TCJA</b> LaQuinta Inn & Suites, Andover	Dec. 13 <b>Special Probs of S Corporations/TCJA</b> Hyatt house, Waltham  <b>1040 W/S - Experienced</b> Clarion Hotel, W. Springfield	Dec. 14 <b>SECTION 199A/20% QBI/TCJA</b> Holiday Inn, Marlboro  <b>1040 W/S - Experienced</b> Comfort Inn, Randolph
Dec. 17	Dec. 18 <b>Strategic Tax Planning after TCJA</b> Best Western Plus, Danvers  <b>1040 W/S - Experienced</b> LaQuinta Inn & Suites, Andover	Dec. 19 <b>SECTION 199A/20% QBI/TCJA</b> Hyatt house, Waltham  <b>1040 W/S - Experienced</b> Holiday Inn, Marlboro	Dec. 20 <b>SECTION 199A/20% QBI/TCJA</b> Best Western Plus, Danvers	Dec. 21 <b>SECTION 199A/20% QBI/TCJA</b> Comfort Inn, Randolph

## JANUARY/FEBRUARY 2019

Dec. 31	Jan. 1 <b>NEW YEAR'S DAY</b>	Jan. 2	Jan. 3	Jan. 4
Jan. 7 <b>MA Taxes in Review/Phil Dardeno</b> Hyatt house, Waltham  <b>1040 W/S - New Preparers</b> Hyatt house, Waltham  <b>SECTION 199A/20% QBI/TCJA</b> Comfort Inn, Randolph	Jan. 8 <b>1040 W/S - Experienced</b> Hyatt house, Waltham  <b>SECTION 199A/20% QBI/TCJA</b> Best Western Plus, Danvers	Jan. 9 <b>1040 W/S - Experienced</b> <b>Presentation for NHCPA in NH</b>  <b>International Taxation of Individuals</b> Hyatt house, Waltham	Jan. 10	Jan. 11 <b>2018 Federal Tax Update</b> <b>Special 2-Day Seminar</b> <b>\$399, Lunch Included, 2 Credit Hours on Ethics</b> Clarion Hotel, W. Springfield <b>8:45AM - 5:15PM</b>
Jan. 14 <b>MARTIN LUTHER KING JR. DAY</b>	Jan. 15 <b>1120S Preparation W/S/199A</b> Hyatt house, Waltham	Jan. 16	Jan. 17	Jan. 18 <b>2018 Federal Tax Update</b> <b>Special 2-Day Seminar</b> <b>\$425, Lunch Included, 2 Credit Hours on Ethics</b> The Chateau Restaurant, Waltham <b>8:45AM - 5:15PM</b>
Jan. 21 <b>GROUPING for Sections 469 &amp; 1411</b> <b>½ Day \$175 9:00am-12:30pm</b> Hyatt house, Waltham <b>Real Estate Professionals</b> <b>½ Day \$175 1:30pm-5:00pm</b> Hyatt house, Waltham	Jan. 22 <b>International Tax Forms Compliance</b> Hyatt house, Waltham  <b>SECTION 199A/20% QBI/TCJA</b> Holiday Inn, Marlboro	Jan. 23 <b>1041 Preparation W/S</b> Hyatt house, Waltham  <b>1040 W/S - Experienced</b> Comfort Inn, Randolph	Jan. 24 <b>SECTION 199A/20% QBI/TCJA</b> Hyatt house, Waltham	Jan. 25 <b>1040 W/S - Experienced</b> <b>Please Add \$17 for Required Lunch</b> The Chateau Restaurant, Waltham
Jan. 28	Jan. 29	Jan. 30	Jan. 31	Feb. 1

### BOSTON TAX INSTITUTE, LTD. SEMINAR DESCRIPTIONS

#### I. FEDERAL INCOME TAXATION OF CORPORATIONS & SHAREHOLDERS

- STRATEGIC TAX PLANNING AFTER TCJA** is a 1-day seminar (8 credits) led by Lucien Gauthier, Esq., LL.M., CPA. Topics include a detailed discussion of our finest strategic tax planning ideas in areas such as a comparison of C vs. S corps (including effective tax rates and other pertinent factors); the continuing significant benefits of S corps including Section 199A; taxation of C corps including a 21% flat tax rate, no AMT, unreasonable compensation, accumulated earnings, PHC, personal service corporations/qualified personal service corporations, and the possible sale of personal goodwill; methods of accounting for taxpayers whose average annual gross receipts do not exceed 25M, and tax year rules; tax treatment of passive activities for purposes of sections 469 and 1411; grouping; real estate professionals and aggregation; deductible interest after 12/31/17; 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. **(9/19ME, 11/15, 11/27, 12/4, 12/11, 12/18)**
- SPECIAL PROBLEMS OF S CORPORATIONS & NO/LOW WAGES AFTER TCJA** is a 1-day seminar (8 credits) led by Lucien Gauthier, Esq., LL.M., CPA. Topics include an analysis of the built-in gains tax (at a 21% rate) 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 and a possible 20% deduction for qualified business income for S shareholders; no/low wages from S corporations for payroll and Section 199A purposes; reimbursement of office in the home expenses of employee-shareholders; a reconsideration of C vs. S in light of the Tax Cuts & Jobs Act; a review of issues raised by IRS in recent audits of S corporations by SB/SE and LB&I; and much more. **(11/16, 12/13)**
- 1120S PREPARATION WORKSHOP** is a 1-day seminar (8 credits) led by Lucien Gauthier, Esq., LL.M., 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 the up to 20% deduction for qualified business income under Section 199A; 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. **(01/15)**

#### II. ESTATE, MEDICAID & RETIREMENT PLANNING

- BASIC ESTATE PLANNING** is a 1/2-day seminar (4 credits) led by Eric Oalican, Esq. who is licensed in MA and RI with offices in Boston and Raynham, MA. Topics include probate avoidance strategies including the use of revocable and irrevocable trusts; planning for incapacity; general overview of guardianship/conservatorship issues; the use of gift and estate tax marital deductions and two death planning; life insurance planning including irrevocable insurance trusts; planning for the non-citizen spouse; highlights of the new MA Uniform Probate Code; requirement to file new Form 8971; and much more. **(11/20AM)**
- 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. **(11/20PM)**

6. **CREATIVE RETIREMENT PLANS FOR SMALL BUSINESSES & PENSION MYTHS** is a ½ day seminar (4 credits) led by Jeffrey Brown, J.D., LL.M., ERPA and Grant Brown, CFP, CPC, ERPA of Compensation Planning, Inc. The program will cover a full range of retirement plan concepts and plan types and will explore the general beliefs about small business retirement plans that simply are not true. The program will focus on how to best use the tax laws for effective plan design in order to benefit the owners of a business and meet the sponsor's objectives. Also, you will learn about best practices for helping plan sponsors meet their fiduciary responsibilities; and much more. **(11/16PM)**
7. **FORM 1041 PREPARATION WORKSHOP** is a 1-day seminar (8 credits) led by Leo Cushing, Esq., CPA. Topics include the preparation of a decedent's final 1040 return and Form 1041 and Schedule K-1 for estates and simple and complex trusts including a discussion of the applicability of Section 199A to trusts, estates, and their beneficiaries; 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; 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. **(01/23)**

### III. OTHER TAX SEMINARS

8. **SECTION 199A/UP TO 20% QBI DEDUCTION/TCJA** is a 1-day seminar (8 credits) led by Lucien Gauthier, Esq., LL.M., CPA on 35 occasions as of 6/29/18. Topics include an extensive analysis of S 199A (the up to 20% deduction for qualified business income) including the 20% of taxable income (less NCG) limitation, the W-2 wage limitation, the exception for taxable income not in excess of a threshold amount and phase-in of the limitation; definition of W-2 wages; 2.5% of unadjusted basis immediately after acquisition of qualified property; definition of qualified business income; treatment of reasonable compensation and guaranteed payments; definition of trade or business, qualified trade or business, and treatment of rental real estate; definition of specified service trade or business and the exception based on taxable income; definitions of taxable income and threshold amount; placement of QBI deduction on page 2 of Form 1040; deduction applied at partner and S shareholder levels; deduction allowed for AMT; effective for tax years beginning after 12/31/17; a detailed analysis of the modification of home mortgage interest; 100% bonus depreciation and expansion of S 179 expensing; small business accounting reform and simplification; other provisions of TCJA; and more. **(8/21, 8/22, 8/23, 8/28ME, 9/20, 9/21, 9/24, 10/31, 11/2, 11/7, 11/8, 11/9, 11/13, 11/14, 11/19NHCPA, 11/28, 11/29, 11/30, 12/5, 12/6, 12/7, 12/12, 12/14, 12/19, 12/20, 12/21, 1/7, 1/8, 1/22, 1/24)**
9. **2018 FEDERAL TAX UPDATE** is a 2-day seminar (16 credits including 2 credits on Ethics) led by Lucien Gauthier, Esq., LL.M., CPA and other distinguished panelists. The Tentative Agenda for this seminar appears on page 6 and will include a detailed discussion of Section 199A and selected other provisions of the Tax Cuts and Jobs Act. The price for this 2-day seminar is \$399 in West Springfield and \$425 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. **(1/10 Thursday and 1/11 Friday in W. Springfield and 1/17 Thursday and 1/18 Friday in Waltham). Space in Waltham is limited so please register early to avoid being closed out!**
10. **GROUPING FOR PURPOSES OF SECTIONS 469 & 1411** is a ½ day seminar (4 credits) led by Lucien Gauthier, Esq., LL.M., 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. **(1/21AM)**
11. **TAX TREATMENT OF REAL ESTATE PROFESSIONALS FOR PURPOSES OF SECTIONS 469 & 1411** is a ½ day seminar (4 credits) led by Lucien Gauthier, Esq., LL.M., 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 requirement to materially participate in rental real estate activities, 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 more. **(1/21PM)**
12. **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. **(08/21ME, 11/28)**
13. **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. **(8/22ME)**
14. **CHOICE OF ENTITY AFTER TCJA** is a ½ day seminar (4 credits) led by Cory Bilodeau, Esq. Business entities can be formed with relative ease, and many times clients and their professional advisors opt for the tried and true when there could be a better option available. This session will discuss how to select the best form of entity for your clients' business ventures, with a particular focus on the effect of the Tax Cuts and Jobs Act on the choice of entity decision. The C corporation tax rate has been reduced and there is a new deduction of up to 20% for Qualified Business Income. Has Congress plunged practitioners back to the days of C corporation pervasiveness or do pass-through entities still reign supreme? This session will include coverage of common business organizations such as the limited partnership, limited liability company, S corporation and C corporation. Tax issues covered will include federal income tax and employment tax considerations as well as local tax considerations for Massachusetts businesses. This discussion of tax issues will track the lifecycle of the business venture, with a particular focus on changes effected by the Tax Cuts & Jobs Act, illustrating how the choice of entity problem governs the growth, operation and ultimate disposition of each form of business organization **(11/16AM, 12/5AM)**
15. **CASH METHOD / TAX ACCOUNTING STRATEGIES & CHANGES IN METHODS OF ACCOUNTING AFTER TCJA** is a 1-day seminar (8 credits) led by David Klemm, Esq., CPA. Topics include a discussion of the changes made by the Tax Cuts and Jobs Act such as the use of the cash method of accounting, the exemption from the requirement to use UNICAP, and the simplified treatment of inventory by taxpayers whose average annual gross receipts do not exceed \$25M and its impact on Regs. Sec. 1.471-1 regarding "merchandise", Rev. Proc. 2001-10 (\$1M safe harbor), Rev. Proc 2002-28 (\$10m safe harbor); a review of the "all events test", the economic performance requirement, and the recurring item exception; treatment of contested liabilities under S 461(f); the codification of the treatment of deposits and advance payments under Indianapolis Power & Light, Perry Funeral Home, Rev. Proc. 2004-34, and Regs. 1.451-5, and new Sections 451(b) and (c); and an extensive discussion of changes in methods of accounting and S 481 adjustments. **(8/30ME, 11/14)**
16. **1040 WORKSHOP FOR MORE EXPERIENCED PREPARERS** is a 1-day seminar (8 credits) led by Peter Birkholz, EA, MST. Topics include a forms oriented discussion of the changes made by the Tax Cuts and Jobs Act in areas such as the reduction in individual income tax rates, increase in the standard deduction, and suspension of the deduction for personal exemptions; enhancement of child tax credit and new family tax credit; up to 20% section 199A deduction for qualified business income; modification of deduction for home mortgage interest, SALT, casualty losses, and charitable contributions; repeal of miscellaneous itemized deductions; reduction in floor for deduction of medical expenses; suspension of deduction for moving expenses and the exclusion of qualified moving expense reimbursements; repeal of special rule permitting recharacterization of IRA contributions to a ROTH; expansion of section 179 expensing; 100% bonus depreciation for property acquired and placed in service after 09/27/17; treatment of leasehold improvements; modification of depreciation limits for luxury autos; small business accounting method reform and simplification; modification of the deduction for net operating losses, entertainment, etc. expenses, and business interest; and much more. **(12/4, 12/6, 12/7ME, 12/11, 12/13, 12/14, 12/18, 12/19, 1/8, 1/9NHCPA, 1/23, 1/25)**
17. **1040 WORKSHOP FOR NEW & LESS EXPERIENCED PREPARERS** is a 1-day seminar (8 credits) led by Peter Birkholz, EA, 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. **(1/07)**

- 18. SECTION 179 EXPENSING, BONUS DEPRECIATION, RECOVERY PERIODS, EXPENSING VS. CAPITALIZATION & CHANGES IN METHOD** is a 1-day seminar led by Peter Birkholz, EA, MST. Topics include the interaction of Section 179 (Election to Expense Certain Depreciable Business Assets), Section 168(e) (MACRS Recovery Lives), Section 168(k) (Bonus Depreciation), and Section 280F (Limitation on Depreciation for Luxury Automobiles), with particular emphasis on the new TCJA changes. Additional topics will include a general discussion regarding Changes in Methods of Accounting and special problems with correctly handling the issue of capitalization under Reg. 1.263(a) versus expensing under section 162. Asset purchases and leasehold improvements will be discussed as well as the partial liquidation election under Reg. 1.168(i)-8(d)(2); and much more. **(8/29ME, 11/7, 11/20, 11/27)**
- 19. 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. **(1/9)**
- 20. INTERNATIONAL TAX FORMS COMPLIANCE** is a 1-day seminar (8 credits) led by Kenneth Vacovec, Esq. and Rita Ryan, 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; and much more. **(1/22)**
- 21. FEDERAL/MA TAX DIFFERENCES** is a ½ day seminar (4 credits) led by Philip Dardeno, CPA, MST. In the Massachusetts definition of income, the MA statute references the Internal Revenue Code (IRC). In some cases, the MA statute ties to the IRC of 01/01/2005, while in other cases it ties to the current IRC. This bifurcated code reference is one of the complexities inherent in dealing with MA tax law. We will examine the different tax treatment that occurs between MA tax law and the federal IRC with special attention to the changes made by the Tax Cuts and Jobs Act; and much more. **(12/5PM)**
- 22. 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. **(12/12AM)**
- 23. 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. **(12/12PM)**
- 24. 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); salient federal/MA differences; and much more. **(1/7)**
- 25. MULTI-STATE TAXATION/WAYFAIR** is a 1-day seminar (8 credits) led by Inez Mello, MBA. As of the middle of 2018, the trend of states continuing to pursue aggressive apportionment policies will continue. The trend indicates that 35 states now apply some form of an economic presence test for income and franchise tax purposes; and with the U.S. Supreme Court's ruling in *South Dakota v. Wayfair, Inc.*, economic nexus can now be applied in determining whether a company has created a sales tax filing obligation. Remember, economic nexus is solely based on a corporation having sales or otherwise deriving an economic benefit from activities within their borders, regardless of a physical presence. Learn about the range of approaches that different states take to tax corporations and issues to consider if a business expands into additional states. Learn about the different taxing structures and how each different structure "triggers" nexus: **Learn the difference between nexus for:** Net Income Tax States (Public Law 86-272 is still alive and well!); Non-net Income Tax States; Factor-based Nexus Standards; and Economic-based Nexus Standards. **South Dakota v. Wayfair (Sales Tax) An in-depth discussion regarding the recent (June 21, 2018) U.S. Supreme Court decision in the South Dakota v. Wayfair.** How, or will this decision affect more than just sales tax nexus? What does "economic nexus" mean? Does physical presence still matter? Do we need to begin filing in the 45 states that have a sales taxing system? Does this case relate to internet sellers only? **(11/13, 11/16, 11/27, 11/28)**

#### IV. ACCOUNTING AND AUDITING SEMINARS

- 26. 2018 FASB / SSARS & SAS UPDATE & REVIEW** is a 1-day seminar (8 credits including 2 credits on Ethics) led by Prof. John Armstrong, CPA in all locations. Topics include newly issued SSARS No. 24, accounting and reporting issues related to the Tax Cuts and Jobs Act, ASU 2016-02 – new lease standard, ASU 2016-01 – new financial instruments standards, new credit losses standard, GAAP changes to inventory valuation, presentation of deferred income taxes, fraud study, private company changes, auditing standards update, ERISA audits 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 materials. Qualifies for the 80 hour requirement for Yellow Book. (9/20ME, 11/9, 11/15, 12/6)**
- 27. 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 materials. Qualifies for the 80 hour requirement for Yellow Book. (11/29)**
- 28. 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? After reviewing the AICPA Code of Professional Conduct, and some basic ideas of accounting professionalism, we will look at some recent high-profile scandals, including Colonial-FDIC (PwC), Carillion (KPMG) and the KPMG partners "stealing the exam" from the PCAOB. If time permits, trends in CSR (corporate social responsibility) disclosure and auditing will be covered. The seminar is a good mix of the conceptual and the concrete. Vigorous discussion is encouraged and fostered. This seminar received rave reviews in 2018! **(8:50AM-12:20PM on 12/07 in Seekonk and 1:40PM-5:00PM on 12/07 in Randolph)**

#### V. OTHER SEMINAR OFFERINGS

- 29. SOCIAL SECURITY** is a ½ day seminar (4 credits) led by Robert Clark in Randolph and by Daniel Moraski in Seekonk. 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 2018! **(12/7AM in Randolph and 12/7PM in Seekonk)**

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**2018 FEDERAL TAX UPDATE**

**JAN. 10 & 11 CLARION HOTEL, W. SPRINGFIELD, MA  
JAN. 17 & 18 THE CHATEAU RESTAURANT, WALTHAM, MA**

Time	TENTATIVE AGENDA
8:00 - 8:45	REGISTRATION, COFFEE & PASTRY; INFORMAL Q & A
8:45 - 10:45	<b>SECTION 199A/20% QBI DEDUCTION/TCJA</b> D.L. LUCIEN P. GAUTHIER, ESQ., LL.M., CPA
11:00 - 1:00	<b>SECTION 199A/20% QBI DEDUCTION/TCJA (CONT'D)</b> D.L. LUCIEN P. GAUTHIER, ESQ., LL.M., CPA
1:00 - 2:00	LUNCH
2:00 - 3:30	<b>SECTION 199A/20% QBI DEDUCTION/TCJA (CONT'D)</b> D.L. LUCIEN P. GAUTHIER, ESQ., LL.M., CPA
3:45 - 5:15	<b>SECTION 199A/20% QBI DEDUCTION/TCJA (CONT'D)</b> D.L. LUCIEN P. GAUTHIER, ESQ., LL.M., CPA

TENTATIVE AGENDA	
8:00 - 8:45	REGISTRATION, COFFEE & PASTRY; INFORMAL Q & A
8:45 - 10:45	<b>OTHER TCJA PROVISIONS</b> D.L. LUCIEN P. GAUTHIER, ESQ., LL.M., CPA
11:00 - 1:00	<b>OTHER TCJA PROVISIONS (CONT'D)</b> D.L. LUCIEN P. GAUTHIER, ESQ., LL.M., CPA
1:00 - 1:55	LUNCH
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>FEDERAL/MA TAX DIFFERENCES / MA TAX UPDATE</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.
- 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.
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- Damien G. Falato, CPA, MST, CGMA**; Ramapo College (B.S.); Rutgers University (MST); Tax Director at Paresky Flitt & Company, Wayland.
- 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 NY LIFE 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 and managing partner with Gordon & Rees in Providence.
- 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.
- Rita M. Ryan, Esq.**; Marist College (B.A.); Western New England University School of Law (J.D.); Boston University School of Law (LL.M. in Taxation). Associate with Vacovec, Mayotte & Singer, Newton.
- 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 and Partner with Vacovec, Mayotte & Singer, 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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