



**\$260
Each**

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**5 for
\$925**

**LUCIEN P. GAUTHIER
PRESIDENT**

AUGUST 1, 2019

SECTION 199A / 20% QBI DEDUCTION
SECTION 199A & RENTAL REAL ESTATE
SECTION 199A & SSTBs & AGGREGATION
STRATEGIC TAX PLANNING AFTER TCJA
INTERNATIONAL TAX FORMS COMPLIANCE
SECTION 163(j)-BUSINESS INTEREST DEDUCTION LIMITATION
OPPORTUNITY ZONES: HOW TO REDUCE TAXES AND INVEST LOCALLY
FORM 1040 PREPARATION WORKSHOP FOR MORE EXPERIENCED PREPARERS

Dear Practitioner:

The purpose of this letter is to announce our 2019 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. All of our 1-day seminars run from 9am-5pm (8:30am for registration and coffee), are priced at \$260 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 \$615 or for any five 1-day seminars for only \$925, respectively. Please note that any grouping of 3 or 5 registrants qualifies for the reduced fees, that our ½-day seminars are priced at \$185 each, and that two different ½ day seminars on the same day are priced at \$280 (not \$370). Also, please note that our 2019 FASB/SSARS/SAS and Compilation & Review seminars qualify for the 80 hour requirement for Yellow Book. If you register for our 2019 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 proud to offer Section 163(j)-Business Interest Limitation on 8/22 in Waltham, 11/22 in Seekonk, and 12/6 in Randolph; Opportunity Zones on 8/21 in Portland, 11/15 in Seekonk, and 12/4 in Waltham; IRS/RI Practice & Procedure on 12/12 in Seekonk; and Responsibilities in Tax Practice on 12/12 in Seekonk which is intended to qualify for 4 credit hours of instruction on Professional Ethics. Also, we are offering Cash Method/Tax Accounting Strategies and Changes in Methods of Accounting after TCJA on 11/13 in Waltham.

We are delighted to announce that our 2019 FASB/SSARS/SAS Update will be led by Prof. John A. Armstrong, CPA on 11/01 in Danvers, 11/13 in Seekonk, 11/15 for the New Hampshire Society of CPAs in Manchester, NH, 11/21 in Marlboro, and 12/5 in Waltham and that Jack also will be presenting Compilation & Review on 11/7 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. Best Western Plus, Danvers, MA, 50 Dayton Street – Exit for Center Street off of Route 1
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. LaQuinta Inn & Suites, Andover, MA, 131 River Road – Exit 45 off of Route 93
9. Lantana, Randolph, 43 Scanlon Drive – Randolph, MA 02368 - Exit 5A off of Route 128
10. Holiday Inn, Hyannis, MA, 1127 Route 132 (Bears Way / Iyannough Road)
11. Fireside Inn, Portland, ME, 81 Riverside Street - Exit 48 off of Route 95
12. Hampton Inn, White River Junction, VT 104 Ballardvale Drive - Exit 11 off of Routes 89 & 91

Pages 2 and 3 list our dates and locations, pages 3 - 6 list our seminar descriptions, page 6 also 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 2019 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**

AUGUST/SEPTEMBER 2019

| Monday | Tuesday | Wednesday | Thursday | Friday |
|----------|--|--|---|----------|
| Aug. 19 | Aug. 20 MA Paid & Family Medical Leave Act ½ Day \$185 9:00am-12:30pm Hyatt house, Waltham 2019 FASB/SSARS/SAS Update Pls Add \$36 for Extensive Materials 8:30am-4:30pm Fireside Inn, Portland, ME | Aug. 21 SEC. 199A/20% QBI DEDUCTION 9:00am-5:00pm Hyatt house, Waltham Choice of Entity after TCJA ½ Day \$185 8:30am-12:00pm Fireside Inn, Portland, ME Opportunity Zones ½ Day \$185 1:00pm-4:30pm Fireside Inn, Portland, ME | Aug. 22 Sec. 163(j) Business Interest Limit 9:00am-5:00pm Hyatt house, Waltham Fed Income Tax of Real Estate 8:30am-4:30pm Fireside Inn, Portland, ME | Aug. 23 |
| Aug. 26 | Aug. 27 SEC. 199A/20% QBI DEDUCTION 8:30am-4:30pm Fireside Inn, Portland, ME | Aug. 28 SEC. 199A & RENTAL REAL ESTATE 8:30am-4:30pm Fireside Inn, Portland, ME | Aug. 29 199A & SSTBs & AGGREGATION 8:30am-4:30pm Fireside Inn, Portland, ME | Aug. 30 |
| Sept. 16 | Sept. 17 Multi-State Tax/Wayfair/Inez Mello 8:30am-4:30pm Fireside Inn, Portland, ME | Sept. 18 Strategic Tax Planning after TCJA 8:30am-4:30pm Fireside Inn, Portland, ME | Sept. 19 Special Problems of S Corps 8:30am-4:30pm Fireside Inn, Portland, ME | Sept. 20 |

NOVEMBER/DECEMBER 2019

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|--|--|---|--|--|
| | | Oct. 30 | Oct. 31 | Nov. 1 2019 FASB/SSARS/SAS Update Pls Add \$36 for Extensive Materials Best Western Plus, Danvers |
| Nov. 4 | Nov. 5 SEC. 199A & RENTAL REAL ESTATE Clarion Inn, Seekonk | Nov. 6 SEC. 199A & RENTAL REAL ESTATE Fireside Inn, Portland, ME | Nov. 7 Compilation & Review Pls Add \$36 for Extensive Materials Hyatt house, Waltham SEC. 199A & RENTAL REAL ESTATE Clarion Hotel, W. Springfield | Nov. 8 SEC. 199A & RENTAL REAL ESTATE Comfort Inn, Randolph |
| Nov. 11 VETERAN'S DAY | Nov. 12 SEC. 199A & RENTAL REAL ESTATE Holiday Inn, Marlboro Multi-State Taxation/Wayfair/Inez Mello Clarion Inn, Seekonk | Nov. 13 SECTION 199A/20% QBI DEDUCTION Holiday Inn, Hyannis Cash Method/Tax Acct Strategies/TCJA Hyatt house, Waltham 2019 FASB/SSARS/SAS Update Pls Add \$36 for Extensive Materials Clarion Inn, Seekonk | Nov. 14 Strategic Tax Planning after TCJA Holiday Inn, Marlboro NH Taxation of Businesses & Owners Best Western Plus, Danvers | Nov. 15 SEC. 199A & RENTAL REAL ESTATE Hyatt house, Waltham 2019 FASB/SSARS/SAS Update NHCPA Offices, Manchester, NH Pls Call 603-622-1999 to register Multi-State Taxation/Wayfair/Inez Mello Holiday Inn, Marlboro Partnerships, Partners & LLCs ½ Day \$185 9:00am-12:30pm Clarion Inn, Seekonk Opportunity Zones ½ Day \$185 1:30pm-5:00pm Clarion Inn, Seekonk |
| Nov. 18 SEC. 199A & RENTAL REAL ESTATE NHCPA Offices, Manchester, NH Pls Call 603-622-1999 to register | Nov. 19 SECTION 199A/20% QBI DEDUCTION Hampton Inn, WRJ, VT Basic Estate Planning ½ Day \$185 9:00am-12:30pm Clarion Inn, Seekonk Medicaid Planning ½ Day \$185 1:30pm-5:00pm Clarion Inn, Seekonk | Nov. 20 SEC. 199A & RENTAL REAL ESTATE Best Western Plus, Danvers Federal Income Tax of Real Estate Clarion Inn, Seekonk | Nov. 21 2019 FASB/SSARS/SAS Update Pls Add \$36 for Extensive Materials Holiday Inn, Marlboro SECTION 199A/20% QBI DEDUCTION Fireside Inn, Portland, ME | Nov. 22 Sec. 163(j) Business Interest Limit Clarion Inn, Seekonk SECTION 199A/20% QBI DEDUCTION Comfort Inn, Randolph |
| Nov. 25 SECTION 199A/20% QBI DEDUCTION Hyatt house, Waltham Multi-State Taxation/Wayfair/Inez Mello Best Western Plus, Danvers | Nov. 26 TCJA Benefits of Bldg. Ownership Hyatt house, Waltham Multi-State Taxation/Wayfair/Inez Mello Hyatt house, Waltham SECTION 199A/20% QBI DEDUCTION Clarion Inn, Seekonk | Nov. 27 | Nov. 28 THANKSGIVING DAY | Nov. 29 |
| Dec. 2 | Dec. 3 Strategic Tax Planning after TCJA Clarion Inn, Seekonk | Dec. 4 Federal Income Tax of Real Estate ½ Day \$185 9:00am-12:30pm Hyatt house, Waltham Opportunity Zones ½ Day \$185 1:30pm-5:00pm Hyatt house, Waltham SECTION 199A/20% QBI DEDUCTION NHCPA Offices, Manchester, NH Pls Call 603-622-1999 to register | Dec. 5 2019 FASB/SSARS/SAS Update Pls Add \$36 for Extensive Materials Hyatt house, Waltham Strategic Tax Planning after TCJA Comfort Inn, Randolph 1040 W/S - Experienced Best Western Plus, Danvers | Dec. 6 SECTION 199A/20% QBI DEDUCTION Clarion Hotel, W. Springfield Sec. 163(j) Business Interest Limit Comfort Inn, Randolph 1040 W/S - Experienced Fireside Inn, Portland ME |
| Dec. 9 1040 W/S - Experienced Holiday Inn, Hyannis | Dec. 10 Strategic Tax Planning after TCJA Hyatt house, Waltham 1040 W/S - Experienced Clarion Inn, Seekonk | Dec. 11 SECTION 199A/20% QBI DEDUCTION LaQuinta Inn & Suites, Andover | Dec. 12 SEC. 199A & RENTAL REAL ESTATE Hyatt house, Waltham IRS/RI Practice & Procedure ½ Day \$185 9:00am-12:30pm Clarion Inn, Seekonk Responsibilities in Tax Practice ½ Day \$185 1:30pm-5:00pm Clarion Inn, Seekonk 1040 W/S - Experienced Clarion Hotel, W. Springfield | Dec. 13 SECTION 199A/20% QBI DEDUCTION Holiday Inn, Marlboro 1040 W/S - Experienced Comfort Inn, Randolph |

DECEMBER 2019

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|---------|--|---|---|--|
| Dec. 16 | Dec. 17 | Dec. 18 | Dec. 19 | Dec. 20 |
| | Strategic Tax Planning after TCJA Best Western Plus, Danvers MA Taxes in Review/Dardeno Clarion Inn, Seekonk 1040 W/S - Experienced LaQuinta Inn & Suites, Andover | 199A & SSTBs & AGGREGATION Hyatt house, Waltham 1040 W/S - Experienced Holiday Inn, Marlboro | 199A & SSTBs & AGGREGATION Clarion Inn, Seekonk | SEC. 199A & RENTAL REAL ESTATE Comfort Inn, Randolph |

JANUARY/FEBRUARY 2020

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|--|--|---|---|---|
| Dec. 30 | Dec. 31 | Jan. 1 | Jan. 2 | Jan. 10 |
| | | NEW YEAR'S DAY | | |
| MA Taxes in Review/Phil Dardeno Hyatt house, Waltham 1040 W/S - New Preparers Hyatt house, Waltham SECTION 199A/20% QBI DEDUCTION Lantana, Randolph | 1040 W/S - Experienced Hyatt house, Waltham SECTION 199A/20% QBI DEDUCTION Best Western Plus, Danvers | International Taxation of Individuals Hyatt house, Waltham | 2019 Federal Tax Update Special 2-Day Seminar \$425, Lunch Included, 2 Credit Hours on Ethics Clarion Hotel, W. Springfield 8:45AM - 5:15PM | |
| GROUPING for Sections 469 & 1411 ½ Day \$185 9:00am-12:30pm Hyatt house, Waltham Real Estate Professionals ½ Day \$185 1:30pm-5:00pm Hyatt house, Waltham | 1120S Preparation W/S/199A Hyatt house, Waltham 1040 W/S - Experienced NHCPA Offices, Manchester, NH Pls Call 603-622-1999 to register | Jan. 15 | 2019 Federal Tax Update Special 2-Day Seminar \$445, Lunch Included, 2 Credit Hours on Ethics The Chateau Restaurant, Waltham 8:45AM - 5:15PM | Jan. 17 |
| MARTIN LUTHER KING JR. DAY | International Tax Forms Compliance Hyatt house, Waltham SECTION 199A/20% QBI DEDUCTION Holiday Inn, Marlboro | 1041 Preparation W/S/Leo Cushing Hyatt house, Waltham 1040 W/S - Experienced Lantana, Randolph | SEC. 199A & RENTAL REAL ESTATE Hyatt house, Waltham | 1040 W/S - Experienced Please Add \$18 for Required Lunch The Chateau Restaurant, Waltham |
| SECTION 199A/20% QBI DEDUCTION Hyatt house, Waltham | Jan. 28 | Jan. 29 | Jan. 30 | Jan. 31 |

BOSTON TAX INSTITUTE, LTD. SEMINAR DESCRIPTIONS

I. FEDERAL INCOME TAXATION OF CORPORATIONS & SHAREHOLDERS

1. **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 many 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 to avoid a tax at the C Corp level; methods of accounting for taxpayers whose average annual gross receipts do not exceed 25M including the possible expensing of inventory when purchased, and tax year rules; tax treatment of passive activities for purposes of sections 469 and 1411; grouping; real estate professionals and the election to aggregate rental real estate activities; 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. **(9/18ME 8:30am, 11/14, 12/3, 12/5, 12/10, 12/17)**
2. **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 and potential problems under S 199A; reimbursement of office in the home expenses of employee-shareholders; a reconsideration of C vs. S in light of TCJA; a review of issues raised by IRS in recent audits of S corporations by SB/SE and LB&I; and much more. **(9/19ME 8:30am)**
3. **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. **(01/14)**

II. ESTATE AND MEDICAID PLANNING

4. **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. **(11/19AM)**
5. **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. **(11/19PM)**
6. **FORM 1041 PREPARATION WORKSHOP** is a 1-day seminar (8 credits) led by Leo Cushing, Esq., LL.M., 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. **(01/22)**

III. OTHER TAX SEMINARS

7. **SECTION 199A/UP TO 20% QBI DEDUCTION** is a 1-day seminar (8 credits) led by Lucien Gauthier, Esq., LL.M., CPA. 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; deduction applied at partner and S shareholder levels; aggregation; deduction allowed for AMT; effective for tax years beginning after 12/31/17; and much more. (This seminar has been presented on 80 prior occasions through 06/07). **(8/21, 8/27ME, 11/13, 11/19VT, 11/22, 11/25, 11/26, 12/4 NHSCPA, 12/6, 12/11, 12/13, 1/6, 1/7, 1/21, 1/27)**
8. **SECTION 199A & RENTAL REAL ESTATE** is a 1-day seminar (8 credits) led by Lucien Gauthier, Esq., LL.M., CPA. Topics include a detailed discussion of whether residential rental property (rented pursuant to a gross lease) such as a single family home and non-residential real property (rented pursuant to a triple net lease) rise to the level of a section 162 trade or business for purposes of Section 199A, the preamble/-1(b)(13) of the proposed regulations and/or the preamble/-1(b)(14) of the final regulations, and the case law such as Higgins, Groetzinger, Fackler, Hazard, Grier, Lagreide, Gilford, The Union National Bank of Troy, and Curphey; the treatment of self-rented property rented to a commonly controlled S corporation or C corporation business; the rental of property to a 50% or more commonly owned SSTB; Notice 2019-7 and the proposed revenue procedure which contains a 250 or more hour safe harbor for a "rental real estate enterprise" involving residential and non-residential rental property beginning in 2018, the prohibition against combining both types of property together, and the consequences of not meeting the requirements of this safe harbor; the possibility of aggregating residential rental property and aggregating non-residential rental property, and the prohibition against aggregating both types of property together; the use of Form 8275 to disclose uncertain tax positions for which there is a reasonable basis; and much more. (This seminar has been presented on 9 prior occasions through 06/19). **(8/28ME 8:30am, 11/5, 11/6ME, 11/7, 11/8, 11/12, 11/15, 11/18NHCPA, 11/20, 12/12, 12/20, 1/23)**
9. **SECTION 199A & SSTBs & AGGREGATION** is a 1-day seminar (8 credits) led by Lucien Gauthier, Esq., LL.M., CPA. Topics in the morning include a detailed discussion of the statute, regulations, and case law (under S 448) regarding what constitutes a "specified service trade or business" for purposes of section 199A including the performance of services in the fields of health, law (not engineering or architecture), accounting, actuarial science, performing arts, consulting, athletics, financial services, brokerage services, or any trade or business where the principal asset of such trade or business is the reputation or skill of its employees or owners or which involves the performance of services that consist of investing and investment management, trading, or dealing in securities, partnership interests, or commodities; and the exception for SSTBs based on a taxpayer's taxable income. Topics in the afternoon include a detailed discussion of Reg. 1.199A-4 on aggregation; who may need to aggregate and why; the five requirements to aggregate including the 2 out of 3 factor test and how the factors apply to both businesses and rental real estate; the 18 examples in the final regulations; the ability to aggregate on an amended return but only in 2018; the use of Form 8275 to disclose uncertain tax positions for which there is a reasonable basis; and much more. (This seminar has been presented on 1 prior occasion through 06/26). **(8/29ME 8:30am, 12/18, 12/19)**
10. **2019 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 \$425 in West Springfield and \$445 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. **(1/9 Thursday and 1/10 Friday in W. Springfield and 1/16 Thursday and 1/17 Friday in Waltham).**
11. **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 uncertain tax positions involving grouping for which there is a reasonable basis; and much more. **(1/13AM)**
12. **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. **(1/13PM)**
13. **SECTION 163(j)-BUSINESS INTEREST DEDUCTION LIMITATION** is a 1-day seminar (8 credits) led by David Casten, Esq., LL.M., CPA. Topics include consideration of the application of Section 163(j) with emphasis on the requirements for the exception for certain "small businesses" that are not "tax shelters" and that satisfy the \$25 million average annual gross receipts test, including the definition of "receipts" and the rules for aggregation of businesses under common control including the constructive ownership rules; definitions of specific terms: "interest", "business interest", "investment interest", and "adjusted taxable income"; general mechanics of the calculation of the limitation; applicability to partnerships, S Corporations, and C Corporations; election out for real property trades or businesses; interplay with other interest deduction rules and carry forward rules; Form 8990; effective dates; electing application of the proposed regulations; and much more. This seminar has been presented as a ½ day seminar on 1 prior occasion through 06/13. **(8/22, 11/22, 12/6)**
14. **CHOICE OF ENTITY AFTER TCJA** is a ½ day seminar (4 credits) led by Cory Bilodeau, Esq., LL.M. 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 MA 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 and Jobs Act, illustrating how the choice of entity problem governs the growth, operation, and ultimate disposition of each form of business organization. **(8/21ME 8:30am)**
15. **OPPORTUNITY ZONES: HOW TO REDUCE TAXES AND INVEST LOCALLY** is a ½ day seminar (4 credits) led by Cory Bilodeau, Esq., LL.M. The landmark tax reform efforts of 2017 ushered in new Internal Revenue Code Sections 1400Z-1 and 1400Z-2. These late additions to the tax reform effort create a powerful tax saving tool designed to redirect investor capital into low income communities. We will discuss the Opportunity Zone program, the tax benefits that it offers, and the various requirements necessary to invest. This seminar will provide practical guidance to implement Opportunity Zone planning in 2019 and beyond including: a detailed analysis of the Opportunity Zone Proposed Regulations; a discussion of the tax benefits offered by the Opportunity Zone legislation including both income tax deferrals and exclusions; guidance to identify what taxable gains can be deferred through Opportunity Zone investments and how to achieve deferral; strategies for structuring Opportunity Funds – Proposed Treasury Regulations extend this exciting opportunity to a wide class of taxpayers; strategies for identifying and structuring real estate investments in Opportunity Zones – including compliance with the new Proposed Regulations' working capital rules; who can and how to establish an Opportunity Fund; and much more. This seminar has been presented on 1 prior occasion through 06/06. **(8/21ME 1:00pm, 11/15, 12/4)**
16. **PARTNERSHIPS, PARTNERS & LLCs** is a ½ day seminar (4 credits) led by Cory Bilodeau, Esq., LL.M. 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. **(11/15)**

- 17. FEDERAL INCOME TAXATION OF REAL ESTATE** is a 1-day seminar (8 credits) on 11/20 and a ½ day seminar (4 credits) on 12/4 led by Cory Bilodeau, Esq., LL.M. 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 8:30am, 11/20, 12/4 ½ day)**
- 18. 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, MST. 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 a discussion of changes in methods of accounting and S 481 adjustments. **(11/13)**
- 19. 1040 WORKSHOP FOR MORE EXPERIENCED PREPARERS** is a 1-day seminar (8 credits) led by Peter Birkholz, EA, MST. Topics include a 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 and Forms 8995 & 8995-A; 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. **(12/5, 12/6 ME, 12/9, 12/10, 12/12, 12/13, 12/17, 12/18, 1/7, 1/14 NHSCPA, 1/22, 1/24)**
- 20. 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. **(1/6)**
- 21. TCJA TAX BENEFITS OF OWNING REAL ESTATE** is a 1-day seminar (8 credits) led by Phil Mann, CPA. The Tax Cuts and Jobs Act has created substantial additional complexities as it relates to owning real estate. A vast majority of the new tax law changes will prove beneficial to real estate owners, though some changes will create some challenges. Topics include maximizing the use of the expanded §179 expensing election, appropriate situations to apply the §179 expensing election for real property, the pros and cons of claiming 100% bonus depreciation, and an update on Qualified Improvement Property (maybe). In addition, the seminar will provide an update on the Tangible Property Regulations and why they continue to have a significant tax impact on how taxpayers account for on-going expenditures over the life of the real estate investment. A substantial amount of time will be devoted to the types of expenditures that can be expensed in the year that they are incurred and those that need to be capitalized and depreciated. Finally, the seminar will provide an overview on how the §199A qualified business income deduction and §163(j) business interest expense limitation are impacted by and impact the foregoing. Practical examples of how taxpayers can use the new tax laws to their advantage will be discussed in detail. **(11/26)**
- 22. IRS & RHODE ISLAND PRACTICE & PROCEDURE** is a ½ day seminar (4 credits) led by Michael S. Marino, Esq. Topics include a review of pre-assessment and post-assessment procedural options available to a taxpayer when assessment or collection is contested. The procedure for the appeal of a proposed assessment will be reviewed under both the Federal and State statutes, and practical considerations for jurisdiction and venue will be discussed for both unpaid, as well as paid assessment cases (refund litigation). Collections procedures will be reviewed, both Federal and State, including explanation of the timing of collections events, the options available to taxpayers, and the avenue of appeal available when adverse collection determinations are received. A discussion of current events (current practices) will bring the practitioner up to date on current trends in assessment and collection. A review of recent cases will highlight the material discussed. **(12/12AM)**
- 23. RESPONSIBILITIES IN TAX PRACTICE** is a ½ day seminar (4 credits on professional/regulatory ethics) led by David Casten, Esq., LL.M., CPA. Topics include the regulatory environment of tax practice; provisions of the Internal Revenue Code and Treasury Regulations; Circular 230; AICPA Code of Professional Conduct and Statements on Standards for Tax Services (SSTs); consideration also will be given to the civil and criminal justice systems as regulatory mechanisms and to the integration of regulatory ethics and practice risk management, and more. **(12/12PM)**
- 24. 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; the ownership of offshore corporations, partnerships, and trusts plus the new GILTI tax as it affects individuals; and much more. **(1/8)**
- 25. 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, and foreign tax credits; controlled foreign corporations and subpart F income, tax treaties, and related topics; and much more. **(1/21)**
- 26. 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. **(12/17, 1/6)**
- 27. 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 it 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? **(9/17 ME 8:30am, 11/12, 11/15, 11/25, 11/26)**

28. **NEW HAMPSHIRE TAXATION OF BUSINESSES & 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 include an overview of the components of the enterprise value tax base and the apportionment provisions for the BET including the Department's Administrative Rules. 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 trusts as taxpayers and trust distributions from the definition of dividend provide planning opportunities. The seminar also will review the status of proposed statutory changes including any State changes to the Tax Cuts & Jobs Act, any pending Administrative Rule proposals as well as administrative items of interest. **(11/14)**

IV. ACCOUNTING AND AUDITING SEMINARS

29. **2019 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. (8/20ME 8:30am, 11/1, 11/13, 11/15NHCPA, 11/21, 12/5)**

30. **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. (11/7)**

V. OTHER SEMINAR OFFERINGS

31. **MA PAID & FAMILY MEDICAL LEAVE ACT** is a 1/2 day seminar (4 credits) led by Caroline Catlender, Director of Training at Total HR Solutions in Acton, and Caroline's special guest William Alpine, the Director of the Department of Family and Medical Leave which is charged with implementing the Act. Topics include an overview of the regulations; updates since the initial rollout; timeline for deductions from eligible employees and contributions to MA; employer responsibilities--5 easy steps to compliance; who is included--W-2 employees and 1099 MISC (which 1099s are included and which are not); who pays and how the split works; questions and answers; and much more. **(08/20)**

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

| Time | TENTATIVE AGENDA |
|--------------|--|
| 8:00 - 8:45 | REGISTRATION, COFFEE & PASTRY; INFORMAL Q & A |
| 8:45 - 10:45 | OTHER TCJA PROVISIONS/CURRENT TAX DEVELOPMENTS D.L. LUCIEN P. GAUTHIER, ESQ., LL.M., CPA |
| 11:00 - 1:00 | CURRENT TAX DEVELOPMENTS (CONT'D) D.L. LUCIEN P. GAUTHIER, ESQ., LL.M., CPA |
| 1:00 - 1:55 | LUNCH |
| 1:55 - 3:35 | CIR. 230 / PREPARER PENALTIES / PROF. ETHICS (2 Credits) D.L. DAVID KLEMM, ESQ., CPA, MST |
| 3:45 - 5:15 | FEDERAL/MA TAX DIFFERENCES / MA TAX UPDATE D.L. PHILIP R. DARDENO, CPA, MST |

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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.

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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.

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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.

Peter J. Reilly, CPA; College of the Holy Cross (B.A.); Clark University (B.S. in B.A.); Worcester State University (Masters in Applied Mathematics); Author and Consultant to the Accounting Profession.

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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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