Learn more. Stress less.
Everything You Need to Know for the 2017 Tax Season

Led by the highly respected Dale Kiefer, PhD, CPA, the UC Income Tax Conference is the premier tax education resource for the region. In this in-depth, two-day presentation of new and old tax laws, you will:

- Learn about the latest changes in tax laws and regulations
- Receive your comprehensive 600+ page tax guide book
- Gain credits: 16 CPE, 13 CLE, 16 CE
- Take the optional exam for 8 Ohio CPE hours
- Enjoy complimentary breakfast, lunch and parking

The best tax conference in the Midwest!

JOIN US.
December 5–6, 2017
9:00 AM–5:00 PM
Duke Energy Center
Downtown Cincinnati

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CANCELLATION POLICY
If a participant cancels within 30 days, but prior to 10 days from the start of the program, a 50% refund will be issued. If a participant cancels 10 working days or less prior to the start of the program, the fee will not be refunded. In all situations, at any time prior to the start of the program, you may substitute another person in your place.

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Overview
The UC Tax Conference is a well-known forum for continuing education, peer networking and staying current with tax rules and regulations.

Who Should Attend?
All tax and accounting practitioners, tax preparers, enrolled agents, city and state tax officials, attorneys, paralegals, bankers, financial planners and anyone whose business or profession is impacted by income tax law will benefit by attending this conference. New tax legislation makes attending this year’s conference especially important.

Conference Leader
Nationally known as a tax authority, speaker and conference leader, Dale Kiefer, PhD, CPA, is a UC Lindner College of Business professor emeritus of accounting and business law. A member of the American Institute of Certified Public Accountants, he has published many articles in noted accounting journals and is widely acclaimed for his ability to effectively communicate accounting and tax terminology to individuals at all levels of expertise. Dr. Kiefer has worked with the IRS to develop materials and programs throughout the Midwest. Dr. Kiefer is assisted by Judy Barron, EA.

Presenters
Alan Bieber, CPA
Barnes, Dennig & Co. Ltd.

Jody Brant, LLM
Katz, Teller, Brant & Hild, LPA

Mark Engel, LLM
Brinker & Ebel, LLP

Christopher D. Freeman, LLM
Katz, Teller, Brant & Hild, LPA

Gary Friedhoff, CPA
Friedhoff Accounting Service, Ltd.

David H. Lefton, JD
Barron Peck Bennie & Schlemmer, Co. LPA

John Linstead
Internal Revenue Service

Margaret Reed, PhD, CPA
University of Cincinnati

Howard Richshafer, JD, CPA
Wood & Lamping, LLP

Jeffrey Sherman, JD, CPA
Regional Income Tax Agency

Noah J. Stern, JD
Dinsmore & Shohl, LLP

David A. Whaley, JD
Dinsmore & Shohl, LLP

Continuing Professional Education (CPE) Credits and Exam
- Participants can earn 16 CPE credits from the Ohio, Indiana and Kentucky Boards of Accountancy
- Enrolled agents can earn 16 credits, including 13 hours of other federal tax law issues and three hours of federal tax law updates
- CPAs can earn 16 CE credits
- Continuing Legal Education (CLE) credits (13 hours)
- Optional take-home exam and eight additional Ohio CPE credits will be awarded for successfully passing the exam

What Will Be Covered?
Prior and New Legislation
This chapter covers tax legislation that was enacted late in 2016 and during 2017 up to the date of the conference.

Rulings and Cases
This chapter includes a summary of selected rulings and cases that were issued from September 2016 through August 2017 to give participants an update on issues that are being addressed by the IRS and the courts.

Business Entity Issues
- New IRS audit rules for LLCs and partnerships.
- Practical considerations and partnership reorganizations and liquidations.
- New developments for tax exempt entities.
- Organization, taxation and reporting for homeowners’ associations.

Loss Limitations
Step-by-step instructions to determine whether a loss is limited. It includes a discussion of at-risk and passive activity loss limitations, basis limitations for an S corporation shareholder and a partner in a partnership, and hobby loss and vacation home loss limitations.

Business Issues
- Expensing real estate improvements.
- Start-up and organizational expenses.
- Electing out of subchapter K.
- Tax on marijuana and hemp sales.

Like-Kind Exchanges
Explanation of the implications of an exchange, including basic adjustments and the recognition of gain or loss. It also includes a discussion and examples of reporting an exchange including vacation residences, timberland easements, and long-term leases.

Trusts and Estates
- When to elect portability.
- New basis consistency rules.
- Overview of various types of trusts and some of their tax and non-tax purposes.

Ethics
General discussion of new ethics requirements for tax preparers. (Does not qualify for Ethics credit)

Individual Issues
- Tax issues for individuals in the military.
- Charitable contribution deductions, valuation, and substantiation.
- New developments under the Affordable Care Act.
- Taxes and the sharing economy, i.e., renting a spare bedroom, providing car rides or household chores.

Foreign Tax Issues
- Reporting and tax requirements for U.S. citizens living in foreign countries.
- Reporting, withholding and tax requirements for non-resident aliens with U.S. income.

Tax Practice
- Tips to submit a successful offer in compromise.
- Collection statute of limitations.
- Third-party liability.
- IRS Issues
- Most prevalent identity theft and impersonation scams.
- E-Services on-line tools for tax professionals.
- The new IRS use of private debt collectors.

Retirement
- A comparison of different types of retirement plans.
- Distributions from retirement plans.
- The impact of income on social security benefits and Medicare premiums.

Federal pass through entities and the new municipal income tax law – including a discussion of relevant IRC sections and Ohio tax updates.