35th Annual Tax Forum

Registration Form

Thursday, November 30, 2017

$249* (per registrant)

*Price includes continental breakfast, lunch, refreshments and written materials.

❑ Check Enclosed (payable to NHSCPA) in the amount of $249.00

You can safely pay by credit card (Visa or Mastercard) via our SECURE web site, www.nhscpa.org.

A late fee of $25 will be charged for registering the day of the program.

❑ Attorney ❑ CPA ❑ Other:________________

Please register me for the following sessions: (Check one for each breakout)

	Track I	Track II
1:00-2:00 p.m.	❑ Taking a Closer Look at LLC Agreements	❑ Federal & State Estate Tax Update
2:05-3:05 p.m.	❑ New Hampshire Entity Taxation Quirks and Conversions	❑ State Taxation of Trusts
3:15-4:15 p.m.	❑ New England States Tax Update	❑ ABCs of Trust Documents

Name____

Firm/Company______________________________________

Address____

City__________________________State___________Zip_________

Phone__________________Email Address___________________________

❑ I have special needs under The Americans with Disabilities Act. Please contact me.

DUPLICATE THIS FORM FOR ADDITIONAL REGISTRATIONS

Mail payments to:

NHSCPA
1750 Elm Street, Suite 403
Manchester, NH 03104
Ph. 603-622-1999

Cancellation Policy

No refunds will be made for those who cancel their registration after November 17, 2017 or for those who do not attend; however, course materials will be mailed to those who have paid the program tuition.

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NEW HAMPSHIRE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

New Hampshire Bar Association
2 Pillsbury Street, Suite 300
Concord, NH 03301

35th Annual Tax Forum

Thurs., November 30, 2017

Register Today!

35th Annual Tax Forum

Thursday, November 30, 2017

Grappone Conference Center
Concord, NH
8:00 a.m. - 4:15 p.m.
Check-in & continental breakfast begin at 7:30 a.m.

Recommended CPE Credits 8
NHMCLE Hours 6.5
(For a total of 390 NHMCLE Minutes)

A continuing education seminar for CPAs and Attorneys sponsored by the New Hampshire Society of CPAs and the New Hampshire Bar Association.

New Hampshire Bar Association · Continuing Legal Education

NEW HAMPSHIRE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Morning Plenary Sessions

John E. Rich, Jr., Esq., Moderator
McLane Middleton Professional Association

8:05 – 9:50 a.m.

Federal Tax Update, Tax Reform, and Healthcare Reform

This session will provide an overview of recent changes in federal taxes and Healthcare. With much discussion from the White House and congress regarding the need to overhaul the tax system and repeal Obamacare, there is a lot of uncertainty as to what will materialize in these areas. So far, reform proposals in the income tax area indicate major changes in tax rates, deductions, and business taxes. In healthcare there are also many sweeping changes being discussed. The panelists will cover all new and proposed developments in these areas.

Karen L. Boulay, CPA, CVA, CFE, Melanson Heath & Company, PC
Jason E. Cole, Esq., Catholic Medical Center
Karl A. Heafield, CPA, MST, Baker Newman Noyes

10:05 – 11:55 a.m.

Identity Scams and Breaches Against Tax Professionals

The digital age has heralded explosive growth in the amount of data created, stored and transmitted on computers and mobile devices, over the internet and broadband, and on social media sites. The very same technological advancement that has defined the times also poses serious threats to our personal privacy and data security, and serious potential liability to businesses that gather and retain this data. Accountants, lawyers, and other tax professionals are particularly vulnerable to hackers and especially susceptible to crippling damages from accidental data loss due to the significant quantity of highly sensitive information they accumulate and the relative inattention such professional services providers have paid to data security. In addition, in recent years, there has been a proliferation of federal and state laws that impose obligations on businesses and professional service providers regarding the storage and transmission of personal data about clients, employees, and the public. This seminar will address the dangers accountants, lawyers and other tax professionals face in this regard, an overview of applicable privacy and data security laws all such companies and individuals should know about, and the steps they should take to mitigate those risks and respond in the event of a data security breach.

William T. Beauchesne, CPA, Moderator, Nathan Wechsler & Company, PA
Ryan Barton, CEO, Mainstay Technologies
JR Manes, Federal Bureau of Investigation
Cameron G. Shilling, Esq., McLane Middleton Professional Association

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Concurrent Sessions

1:00 – 2:00 p.m.

Track I

Taking a Closer Look at LLC Agreements

LLC agreements contain many common, yet complex, tax related provisions. This presentation will take a closer look at several tax related provisions of LLC agreements. Topics include: transferable shares, profits interests and S Corporation provisions among others. Attendees will obtain practical knowledge in this area enabling them to assist clients structuring new LLC agreements and to identify missing or incomplete tax provisions in existing LLC agreements.

Peter T. Beach, Esq., Sheehan Phinney Bass & Green, PA
Peter C. Lachance, CPA, MST, Howe, Riley & Howe

Track II

Federal & State Estate Tax Update

The panelists will discuss recent case law, as well as changes to be aware of regarding estate taxes at both the federal level, and in the neighboring New England States.

Joy V. Riddell, Esq., Robinson, Boesch, Sennott & Masse, PA
William S. Boesch, Esq., Robinson, Boesch, Sennott & Masse, PA

2:05 - 3:05 p.m.

New Hampshire Entity Taxation Quirks and Conversions

When is an S corporation not an S corporation? This program will address this and other questions unique to New Hampshire entity taxation. It will also discuss the nuts and bolts of statutory entity conversions. This session provides an outstanding opportunity for the audience to raise New Hampshire entity level tax questions.

Beth L. Fowler, Esq., Moderator, McLane Middleton Professional Association
James Usseglio, CPA/PFS, MST, CFP, Baker Newman Noyes, LLC
Kathryn H. Michaelis, Esq., Rath, Young & Pignatelli, PC

State Taxation of Trusts

This seminar will: (i) address the Constitutional bases for asserting income tax jurisdiction over non-grantor trusts under the Commerce and Due Process Clauses; (ii) survey the jurisdictional factors used by each state to assert income tax jurisdiction of a non-grantor trust; (iii) discuss recent constitutional jurisprudence from state supreme courts concerning constitutional challenges to income tax jurisdictional assertions; (iv) illustrate how careless trustee selection can have disastrous results; and, (v) provide observations on the ability to use New Hampshire incomplete gift, non-grantor trusts (also known as "ING Trusts") and complete gift, non-grantor trusts to avoid income taxes for New York and Massachusetts residents.

Megan C. Neal, Esq., McDonald & Kanyuk, PLLC
Joseph F. McDonald, Esq., McDonald & Kanyuk, PLLC

3:15 – 4:15 p.m.

New England States Tax Update

This segment will include a variety of the more significant updates from the states of New Hampshire, Massachusetts, Maine and Vermont including information on tax law changes, recent developments on nexus and apportionment, Department of Revenue initiatives, tax processing updates, e-filing updates and updates on other existing issues as noted by and with guidance from the various Departments of Revenue. Materials will be prepared by the various Departments of Revenue to allow practitioners to understand what the areas of focus are from the perspective of the individual states.

Kevin C. Kennedy, CPA, Maloney & Kennedy, PLLC
Peter M. Colbath, M.S., CPA, NH Department of Revenue Administration

ABCs of Trust Documents

Everything you wanted to know about trust agreements, but were afraid to ask! New Hampshire has some of the most modern and flexible trust laws in the country. Have you ever read a trust document and wondered what a certain provision means, or why it's included in the trust agreement? This session will review the terms of a trust, and explain the meaning of those terms, with an emphasis on tax related provisions.

Amy K. Kanyuk, Esq., McDonald & Kanyuk, PLLC
Willian V. A. Zorn, Esq., McLane Middleton Professional Association