



2017

# GAATP Convention and Annual Meeting

## CPE in the Garden

### June 22- 24<sup>th</sup>, 2017

Georgia Association of  
Accountants  
and Tax Professionals

3604 B Wheeler Road  
Augusta, GA 30909

706-863-0657 fax  
770-258-7480 for info

[services@gaatp.org](mailto:services@gaatp.org)

Welcome to our annual

CPE in the Garden.

Here you will find

**14 hours of NASBA and IRS**  
approved education hours  
including  
**two hours of ethics!**

## SPEAKERS

### Travis A. Greaves, JD



- LL.M. in Taxation, Georgetown University Law Center
- J.D., Houston College of Law
- B.A., University of Tennessee

Travis Austin Greaves is an attorney in Caplin & Drysdale's Washington, D.C., office. Mr. Greaves concentrates his practice on federal and state civil and criminal tax controversies, and white collar investigations and defense. He represents individuals, partnerships, and corporations through all stages of tax investigations and litigation, including voluntary disclosures, audits and examinations, audit reconsiderations, and negotiated resolutions with the IRS.

In addition, Mr. Greaves is an Adjunct Professor at Georgetown University Law Center, where he has taught criminal and civil tax controversy courses. Prior to joining Caplin & Drysdale, he served as the Tax and Economic Policy Advisor to Louisiana Governor Bobby Jindal; practiced in the tax group of a major international law firm; and served as an Attorney Advisor at the United States Tax Court.

### T. Joshua ("Josh") Wu, JD



- LL.M. in Taxation, Georgetown University Law Center
- J.D., Syracuse University College of Law
- B.A., University of Virginia

Joshua Wu is an attorney in the Washington, D.C., office of Caplin & Drysdale. A primary focus of Mr. Wu's practice is helping startup companies, mid-size businesses, and individual clients remain in compliance with U.S. tax laws, as well as guiding clients on appropriate procedures to reduce their tax burdens.

Mr. Wu represents clients in an array of tax controversies and tax litigation matters before the Internal Revenue Service (IRS), the U.S. Tax Court, the U.S. Court of Federal Claims, and the U.S. Court of Appeals for the Federal Circuit. With considerable experience handling multijurisdictional investigations, Mr. Wu regularly works with foreign companies, trusts, and advisors to resolve inbound U.S. tax and reporting issues. , trusts, and advisors to resolve inbound U.S. tax and reporting issues.

Heavily involved in the D.C. metro area startup community, Mr. Wu works with angel investors and coworking spaces to assist emerging companies implement business practices and legal structures to facilitate their growth and access to funding.

### Rhonda Marshall, EA



Rhonda Marshall, EA joined the Georgia Association of Accountants and Tax Professionals and the National Society of Accountants in June of 2000. Rhonda is currently on the Board of Governors of GAATP and has served on their Board for over 10 years, serving as their President, Vice President, Assistant Secretary and Board Member. She is Vice President of the N. GA Chapter of GAATP and a member of the National Association of Tax Professionals and National Association of Enrolled Agents. In 2016 she received the "Accountant of the Year" award from GAATP.

After working in the accounting industry for 16 years she purchased a successful Accounting Practice in West GA in 2004 offering year round Payroll, Sales Tax, Federal and State Income Tax Returns for Individuals, Small Businesses, Farms, Corporations, Partnerships, Non-Profits and IRS Representation. Rhonda earned her Accounting degree from West Georgia Technical College in 1988 and is an Enrolled Agent with the IRS. She has made presentations on Tax and Accounting topics to small business organizations and accounting and tax organizations for over 20 years. She married her husband John in 1985 and they have two grown sons and one grandson.



## AGENDA

### Wednesday

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5:00p.m      GAATP Board Meeting

# AGENDA

## Thursday

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**12:00 - 1:00 p.m.      Registration**

**1:00- 2:40 p.m.      Death and Taxes: Estate Planning Fundamental for Accountants  
Greaves and Wu**

Program Level: Beginner      Program Prerequisites: None  
Advance Preparation: None      Delivery Method: Group-Live  
CPE Hours: 2.0 NASBA/ 2.0 IRS -Approved credit hrs

*Learning Objective:* At the conclusion of this class, the attendee will have a fundamental understanding of the estate planning process.

Accountants are often confronted with estate tax and estate planning issues, from assisting attorneys with transfers following a client's death to filing tax returns for trusts and estates. This course will cover the basics of estate planning, including an overview on wills, trusts, and powers of attorney, as well as introduce accountants to some advanced estate planning techniques. The course will also cover various tax implications involving trusts and estates including a review of the estate tax, gift tax, and generation skipping tax.

**2:40 - 3:00 p.m.      Break**

**3:00 - 3:50 p.m.      So I Missed an Election.... Now What?      Greaves and Wu**

Program Level: Intermediate      Program Prerequisites: None  
Advance Preparation: None      Delivery Method: Group-Live  
CPE Hours: 1.0 NASBA/ 1.0 IRS -Approved credit hrs

*Learning Objective:* At the conclusion of this class, the attendee will be able to help clients navigate the various pathways to fix a missed tax election.

It is not uncommon for a tax professional to fail to make a timely election for a client! Both the Internal Revenue Code and the Treasury Regulations offer taxpayers methods for filing a late election. This course will focus on various late election procedures with a focus on late election relief under Treas. Reg. 301.9100, commonly known as "section 9100 relief." The course will also cover the ethical issues tax preparers face in advising clients on making late elections.

**3:50- 5:30 p.m.      Fundamentals of Corporate Tax      Greaves and Wu**

Program Level: Intermediate      Program Prerequisites: None  
Advance Preparation: None      Delivery Method: Group-Live  
CPE Hours: 2.0 NASBA/ 2.0 IRS -Approved credit hrs

*Learning Objective:* At the conclusion of this class, the attendee will understand basic corporate tax concepts and be able to help clients decide what entity they should form to hold their business interests.

The corporation has long been a common entity structure for businesses. Corporations provide shareholders a number of tax and non-tax benefits, but also present shareholders with a complex tax regime, very different than for individuals. This course will introduce attendees to the basic concepts associated with corporate tax and how the Code, regulations and IRS guidance advise businesses to treat certain corporate transactions.

**Evening**

**On your own**

## Friday

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### 7:00-8:00 a.m. **Continental Breakfast**

### 8:00- 9:40 a.m. **Partnership Taxation for Accountants**

**Greaves and Wu**

Program Level: Intermediate Program Prerequisites: None  
Advance Preparation: None Delivery Method: Group-Live  
CPE Hours: 2.0 NASBA/ 2.0 IRS -Approved credit hrs

*Learning Objective: At the conclusion of this class, the attendee will understand basic partnership tax concepts and be able to help clients determine if the partnership form meets their needs.*

Partnerships, while quite common, present a number of tax complexities. This course examines tax issues related to the formation and operation of partnerships and considers the income tax consequences to both the partnership and the partners. Topics include allocation of gain, loss, depreciation, recourse and non-recourse liabilities, inside and outside basis, and section 751 “hot issues”.

### 9:40- 10:00 a.m. **Break**

### 10:00- 10:50 p.m. **Tax Reform 2017**

**Greaves and Wu**

Program Level: Intermediate Program Prerequisites: None  
Advance Preparation: None Delivery Method: Group-Live  
CPE Hours: 1.0 NASBA/ 1.0 IRS -Approved credit hrs

*Learning Objective: At the conclusion of this class, the attendee will be able to advise clients with respect to the potential impact of tax reform and what steps clients should take now to prepare for future tax years.*

A top priority for both the Trump administration and Congressional Republican leaders has been an overhaul of the Internal Revenue Code. From eliminating tax expenditures to lower tax rates and broadening the base to potential repeal of the estate tax, there has been quite a bit of chatter about what to expect if the political leaders in Washington, DC restructure the Code. This course will provide attendees with an update on the tax reform efforts in DC.

### 10:50- 11:00 a.m. **Short Break**

### 11:00- 12:40 a.m. **Business Planning Fundamentals for Accountants**

**Greaves and Wu**

Program Level: Intermediate Program Prerequisites: None  
Advance Preparation: None Delivery Method: Group-Live  
CPE Hours: 2.0 NASBA/ 2.0 IRS -Approved credit hrs

*Learning Objective: At the conclusion of this class, the attendee will be able to understand basic business and tax law issues related to forming, operating, and dissolving a business.*

In business planning, clients rely heavily on their accountant to spot potential tax consequences. From a business at the start up phase to one that is winding down, the accountant is often the guide leading the client through this uncertain period. This course will cover the basics of each phase of the business life cycle. Topics to be discussed include taxation of different entities. Issues at formation, employment tax issues, tax issues during an acquisition or merger, and tax issues in winding down a business. The presenters will also discuss the basics of business compliance and governance.

### **Afternoon on Your Own**

### **2:00 – 4:00 p.m. Wine and Cheese Break from CPE -**

Come join us for Networking with Fellow Members

## Friday Evening

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**6:00 – 7:00 p.m.      Annual Meeting**

**7:00 p.m.              Dinner**

**Following Dinner      Speaker and Board/Officer Installation**

Speaker: Scott Purvis, Georgia Department of Revenue

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## Saturday

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**7:00-8:00 a.m.      Continental Breakfast**

**8:00- 9:40 a.m.      Overlooked Deductions              Marshall**

Program Level:      Beginners      Program Prerequisites:      None  
Advance Preparation:      None      Delivery Method:      Group-Live  
CPE Hours:      2.0 NASBA/ 2.0 IRS -Approved credit hrs

*Learning Objective: At the conclusion of the class, the attendee will be able to identify and apply tax deductions that are not normally used to benefit their clients.*

As tax professional we sometimes miss deductions or tax breaks that could help our clients tremendously. This course will introduce attendees to these tax breaks and loopholes that are often overlooked and missed.

**9:40- 10:00 a.m.      Break**

**10:00- 11:40 a.m.      Real World Ethics              Marshall**

Program Level:      Beginner      Program Prerequisites:      None  
Advance Preparation:      None      Delivery Method:      Group-Live  
CPE Hours:      2.0 NASBA/ 2.0 IRS -Approved credit hrs

*Learning Objective: At the conclusion of the class, the attendee will be able to compare and contrast answers to ethical dilemmas presented to tax professionals.*

This seminar discusses the ethical dilemmas that tax professionals face in the real world on a daily basis. We will discuss real world situations of ethical issues that we face sometimes without even realizing it. Upon completion of this seminar you will be able to identify some of them and know how to properly handle a situation without compromising your ethics.

Special thanks to Rhonda Marshall for her invaluable contributions to making our convention a success.

# Registration

3604 B Wheeler Road, Augusta, GA 30909

or fax: (706) 863-0657

*Sign up for:*

<input type="checkbox"/>	Convention 2017	295.00	
<input type="checkbox"/>	Convention 2017- Late Registration AFTER JUNE 8 <sup>th</sup>	315.00	
<input type="checkbox"/>	Guest Package (only includes dinner on Friday evening)	75.00	
<input type="checkbox"/>	Annual Meeting Only (no dinner)	0.00	
<input type="checkbox"/>	Annual Meeting and Dinner	75.00	
	Total		

CPE Name (if more than one CE attendee, please use separate form.)

Guest Name

Address

Phone

E-mail

PTIN Number (required for CPE credit):

*Method of Payment*

Check       MasterCard

VISA       American Express

Credit Card No.

Security Code |

Expire Date

Signature

Zip Code of Billing Address

# Things to Do in Callaway Gardens

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- Callaway Discovery Center
- Ida Cason Calloway Memorial Chapel
- Pioneer Log Cabin
- Tennis
- Golf (reservations recommended)
- Day Butterfly Center
- Bird of Prey
- Treetop Adventure & Zip Lines (reservations recommended)
- Bicycling & Nature Trail
- Shopping in Pine Mountain
- Hiking trails on Pine Mountain
- Visit Roosevelt's Little White House
- Boating
- Robin's Lake Beach
- Water Skiing, Wakeboarding and Tubing (reservations recommended)
- Meet with other attendees



## Mountain Creek Inn

17800 US-27, Pine Mountain, GA 31822 855-576-8431

The Mountain Creek Inn provides a comfy and affordable lodging option for visitors to Callaway Gardens. The Inn includes smoke-free rooms, with queen or king beds with easy access to parking just outside the door from these exterior corridor rooms. Inn amenities include a swimming pool, fitness center and two restaurants: the Plant Room, featuring a daily breakfast buffet and mouth-watering dinner buffets on Friday and Saturday nights; and the Vineyard Green, offering lunch and dinner in a casual environment. Free Wi-Fi access is available in all guest rooms, as well as



the lobby and the 10,000-square-foot Mountain Creek Ballrooms. Plus, overnight guests enjoy free daily admission to Callaway Gardens throughout their stay.

- Swimming Pool
- In Room Coffee
- Wifi Access
- Fitness Center
- Restaurant

### GAATP Complaint Resolution Policy

Any and all complaints are handled on a case by case basis utilizing the resources of our Ethics and Grievance Committee. The complaint must be received in writing and signed by the complainant. All information and the exam process are held confidential. The findings and disposition shall be submitted to and must be approved by the Board of Governors. It is the effort of the Ethics and Grievance Committee to be fair and impartial basing its deliberations and/or findings on merits of the individual complaint.

IRS Approved Continuing Education is only mandatory for enrolled agents (EAs) and enrolled retirement plan agents (ERPAs). Participation in Continuing Education by all other federal tax return preparers is now voluntary.



APPROVED  
CONTINUING EDUCATION  
PROVIDER

### ROOM RATES

\$109.00 + tax and fees (single or double)

Two and Three Bedroom Villas available

(3 bedroom villa \$417.00)

Ask for the GAATP Room Block

### GAATP Refund Policy

All requests for refund of seminar registration fees must be made in writing and are subject to a \$75.00 service charge. If seminar registration fee is less than \$75, service charge will be equal to half the registration fee. Requests made prior to fourteen (14) days of the event will be fully refunded less the service charge. Fourteen (14) days through forty-eight (48) hours of the event will receive half the registration fee subject to the charge. There will be no refund for failure to show ("No Shows.")

**Georgia Association of Accountants and Tax Professionals (GAATP)** is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.learningmarket.org](http://www.learningmarket.org).

