

PRESIDENTIAL CALL TO CONFERENCE

July 2018

This is YOUR OFFICIAL INVITATION to our 31th Annual Conference and to take part in the business of your Society. Your Board of Directors has selected October 19th thru the 22nd at the Gideon Putnam Hotel in Saratoga Springs, NY as our 2018 conference site. Your input and participation are invaluable, and we encourage you to attend. **We are proud to welcome back Kevin Huston, EA, USTCP, Thomas Gorczynski, EA, USTCP and Steve Ingraham, IRS Senior Stakeholder Liaison as well as our very own Sal Candela to this year's conference, and we are excited to introduce our attendees to Karen Tenenbaum, Esq., CPA & Dario Arezzo, Esq.** We are extremely fortunate to bring you these National-level instructors delivering outstanding education. Bob Kerr who is back with NAEA will also be in attendance and we are happy to welcome him to our conference. Our conference committees have planned a fully filled weekend for you with the emphasis on learning while having fun. The 2017 attendees loved our new venue but asked for more time to enjoy what Saratoga Springs has to offer. The committee responded by adding a Friday afternoon class and early dismissal on Saturday. **A Round Table Discussion and Business Card Exchange** will be held Saturday afternoon for those wishing to stay on premises and interested in participating. You will have the opportunity to sign up for this event later. Additionally, Karen Tenenbaum, Esq., CPA will provide an opportunity to discuss your client issues Saturday from 9 a.m. – 4 p.m. Please come prepared with your cases.

Included as part of this official Call to Conference are the registration forms (conference and class), business agendas for the meetings and hotel registration information and rates. Please review them carefully, noting deadline dates. Online registration and payment by credit card is preferred, but the ability to register by mail with check payment remains available. Your tax book as usual will be given to you when you check in at conference. We are however, offering you the opportunity to receive an electronic copy. Please indicate your preference on the registration form.

We will continue to have our annual **Silent Auction**, to be held throughout the weekend. Please bring an item to donate to the auction. Previous bestsellers include: wine or spirits, chocolate or other sweets, homemade gifts, gift certificates, etc. We would like to see all items bid on, so please consider the type of items you are donating. Only the items with the highest bids will be announced. All others will be posted.

There will be two **Board of Directors Meetings**; the first will be Friday at 2:00 p.m. and the second meeting will be Monday at 1:00 p.m. Board meetings are open to all interested members. At the end of the Board Meeting, we invite all attendees to our Friday evening **NYSSEA Welcome Reception & Buffet** starting at 7 p.m. This will be your opportunity to reconnect with long-time friends and associates and introduce yourselves to our first-time attendees! **A Formal Banquet Reception is planned for Sunday evening with entertainment provided. You will not want to miss this event so please plan on attending the full conference.**

This Call will serve as your **Notice of the Annual Meeting** under Section 6.02 of the Society's by-laws. The Annual Meeting is held during lunch on Saturday. The agenda appears below:

First Business Lunch Meeting
Saturday, October 20, 2018

Call to Order
Approval of Minutes
Treasurer's Report
President's / Officers' Reports
Nominating Committee Report/
Nominations
All Other Reports
Adjournment

Second Business Lunch Meeting
Sunday, October 21, 2018

Call to Order
Approval of Standing Rules
Nominating Committee Elections
Unfinished Business
Adjournment

Hotel information is attached for Gideon Putnam. The block rate is guaranteed until **September 26th** so don't wait to reserve! Buffet breakfast, lunch and the Banquet Reception are included with your full-paid conference registration!

Take advantage of the **"Early Bird"** rates and sign up now! **Join us for fantastic and timely classes, networking with colleAgues, and the NYSSEA annual meeting. It's a no-brainer!**

See you all at Gideon Putnam!

**KEN KOHLHOF, EA
NYSSEA PRESIDENT**

**THIRTY-FIRST ANNUAL NYSSEA CONFERENCE MAIL-IN REGISTRATION FORM
(PAYMENT MUST ACCOMPANY REGISTRATION FORM)**

Feel free to copy this form if registering more than 1 person. Please print or type and complete both forms:

COMPLETE CONFERENCE REGISTRATION FORM & CLASS REGISTRATION FORM

NAME: _____

NAME ON NAME TAG: INDICATE IF EA OR CPA _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

COMPANY: _____

PHONE: HOME _____ BUSINESS OR CELL: _____

EMAIL: _____

TOTAL AMOUNT ENCLOSED: _____ **BY CHECK PAYABLE TO NYSSEA**

PLEASE CHECK HERE IF YOU WOULD PREFER AN ELECTRONIC COPY OF THE COURSE MATERIALS ELECTRONIC ☐
YOU WILL STILL RECEIVE A PAPER COPY AT CONFERENCE

If you wish to pay by credit card, you MUST register online and pay through PayPal. You do not need a PayPal account to use this registration method.

NAEA MEMBER: YES _____ NO _____ NYSSEA CHAPTER _____

1ST NYSSEA CONFERENCE: YES _____ NO _____ IRS – PTIN _____

MAIL REGISTRATION FORM AND PAYMENT TO:

KOREEN JERVIS 928 BROADWAY STE 707, NEW YORK, NY 10010

BUS: 212-677-1132, FAX: 646-390-1455, CELL 917-797-6610 EMAIL: koreen@korjetax.com

DEADLINES ----	REGISTER AND PAY ON or BEFORE 10/2/17					REGISTER AND PAY AFTER 10/2/17				
	NAEA MEMBER		NON-MEMBER			NAEA MEMBER		NON-MEMBER		
Item	Amount	#	Amount	#	Total	Amount	#		#	Total
Entire Conference	\$515 (1)		\$565(1)			\$595 (1)		\$675 (1)		
Friday & Saturday 10/19 & 10/20/18	\$235(2)		\$270(2)			\$275 (2)		\$310 (2)		
Sunday 10/21/18 Banquet/Cocktail Hour	\$365 (3)		\$415 (3)			\$415 (3)		\$465 (3)		
Monday 10/22/18	\$130 (4)		\$165 (4)			\$155 (4)		\$205 (4)		
Guest...all 5 breaks	\$57		\$57			\$57		\$57		
Guest...3 full breakfasts	\$62		\$62			\$62		\$62		
Guest...2 lunches	\$57		\$57			\$57		\$57		
Guest...Sunday Banquet/Cocktail Hour	\$97		\$97			\$97		\$97		
Photo	\$25/person					\$25/person				
Engraved Badge with Name & Chapter	\$10 each									
	Total					Total				

SUNDAY BANQUET DINNER CHOICES – Special Requests: Contact Koreen Jervis EA -

DINNER CHOICE	ATTENDEE	GUEST
Spanish Style Beef Short Ribs - Sifrito		
Chicken Saltimbocca – Prosciutto, Mozzarella & Sage		
Pan-Seared Salmon Filet w/Dill-citrus Buerre Blanc		
Vegetarian Ratatouille Stuffed Pepper		

NOTE: See further instructions on the next page. Also, be sure to complete the Class Registration Form.

Both this Conference Registration Form and the Class Registration Form must be returned to complete your Mail – In conference registration.

Details for Completing the Conference Registration Form:

- **Please enter the sum of row totals on TOTAL AMOUNT ENCLOSED line.**

(1) Price includes 18 CE (14 IRS plus 4 NAEA), 3 full breakfasts, all breaks, 2 lunches, Cocktail Party & Sunday Evening Banquet.

(2) Price includes 7 CE, (5 IRS & 2 NAEA) networking/roundtable session, tax resolution help desk, full breakfast, breaks, and lunch.

(3) Price includes 7 CE, full breakfast, breaks, and lunch, Cocktail Party & Sunday Evening Banquet.

(4) Price includes 4 CE (2 IRS, 2 NAEA), full breakfast, & break.

- **SUNDAY INSTALLATION Banquet**

Please be sure to note your dinner selection on the registration form.

- **CANCELLATION FEES:**

Cancel on or before Friday, October 5, 2018 - \$50 fee

Cancel after Friday, October 5, 2018 - 1/2 off total registration fee

- **Need a Professional Photo for your Business Card or Web Site?**

WE ARE PLEASED TO OFFER PROFESSIONAL PHOTOS AGAIN THIS YEAR. THE DIGITAL IMAGES WILL BE TAKEN DURING THE COCKTAIL HOUR PRIOR TO THE GALA SUNDAY EVENING. COST \$25/PERSON (see this item listed on registration form)

**THIRTY-FIRST ANNUAL NYSSEA CONFERENCE REGISTRATION FORM
(PAYMENT MUST ACCOMPANY REGISTRATION FORM)**

~~~Please check "Attend" boxes below for classes you plan to attend~~~

**CLASS SCHEDULE**

| Friday, October 19, 2018                                                                                                                         |                                                                  |       |        |                                                                  |      |       |        |                                                           |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|-------|--------|------------------------------------------------------------------|------|-------|--------|-----------------------------------------------------------|--|
| 3:00pm                                                                                                                                           | Registration begins                                              |       |        |                                                                  |      |       |        |                                                           |  |
| 4:00pm                                                                                                                                           | Welcome to early attendees                                       |       |        |                                                                  |      |       |        |                                                           |  |
|                                                                                                                                                  | #CE                                                              | Class | Attend | Topic/Presenter                                                  |      |       |        |                                                           |  |
|                                                                                                                                                  |                                                                  |       |        | Karen Tenenbaum                                                  |      |       |        |                                                           |  |
| 5:15-6:55p                                                                                                                                       | 2*                                                               | XXX   |        | NYS Residency and Tax Issues of Snowbirds                        |      |       |        |                                                           |  |
| 7:30p                                                                                                                                            | Welcome reception                                                |       |        |                                                                  |      |       |        |                                                           |  |
| Saturday, October 20, 2018                                                                                                                       |                                                                  |       |        |                                                                  |      |       |        |                                                           |  |
| 8:00am                                                                                                                                           | Registration begins                                              |       |        |                                                                  |      |       |        |                                                           |  |
| 8:30am                                                                                                                                           | Welcome & Opening Remarks--Kenneth Kohlhof, EA, NYSSEA President |       |        |                                                                  |      |       |        |                                                           |  |
|                                                                                                                                                  | #CE                                                              | Class | Attend | Topic/Presenter                                                  |      |       |        |                                                           |  |
|                                                                                                                                                  |                                                                  |       |        | Kevin Huston & Thomas Gorczynski                                 |      |       |        |                                                           |  |
| 9:00-11:50a                                                                                                                                      | 3                                                                | XXX   |        | Overview of TCJA and Sec 199A **                                 |      |       |        |                                                           |  |
| Noon                                                                                                                                             | Luncheon with first business meeting                             |       |        |                                                                  |      |       |        |                                                           |  |
|                                                                                                                                                  | #CE                                                              | Class | Attend | Topic/Presenter                                                  | #CE  | Class | Attend | Topic/Presenter                                           |  |
| 1:15pm-2:55pm                                                                                                                                    | 2                                                                | XXX   |        | Gorczynski<br>Cryptocurrency                                     | 2*** | XXX   |        | Huston<br>Ethics Jeopardy                                 |  |
| 3:30p-5:00p                                                                                                                                      | Business Card Exchange and Networking                            |       |        |                                                                  |      |       |        |                                                           |  |
| 3:15-???                                                                                                                                         | Free Time and Dinner on Your Own, or Organized Activities        |       |        |                                                                  |      |       |        |                                                           |  |
| Sunday, October 21, 2018                                                                                                                         |                                                                  |       |        |                                                                  |      |       |        |                                                           |  |
| 8:30am                                                                                                                                           | Registration begins                                              |       |        |                                                                  |      |       |        |                                                           |  |
|                                                                                                                                                  | #CE                                                              | Class | Attend | Topic/Presenter                                                  |      |       |        |                                                           |  |
|                                                                                                                                                  |                                                                  |       |        | Dario Arezzo                                                     |      |       |        |                                                           |  |
| 9:00-10:40a                                                                                                                                      | 2                                                                | XXX   |        | Keys to the K-1                                                  |      |       |        |                                                           |  |
| 11:00-11:50a                                                                                                                                     | 1                                                                | XXX   |        | Gorczynski -- Tax Planning Strategies with IRA's                 |      |       |        |                                                           |  |
| 12:00-1:00p                                                                                                                                      | Luncheon with second business meeting and elections              |       |        |                                                                  |      |       |        |                                                           |  |
|                                                                                                                                                  | #CE                                                              | Class | Attend | Topic/Presenter                                                  | #CE  | Class | Attend | Topic/Presenter                                           |  |
| 1:15-2:55p                                                                                                                                       | 2                                                                | XXX   |        | Arezzo<br>Intermediate Farming                                   | 2    | XXX   |        | Salvatore Candela Form 433-<br>Getting To The Bottom Line |  |
| 2:55-3:15p                                                                                                                                       | Break                                                            |       |        |                                                                  |      |       |        |                                                           |  |
|                                                                                                                                                  | #CE                                                              | Class | Attend | Topic/Presenter                                                  | #CE  | Class | Attend | Topic/Presenter                                           |  |
| 3:15-4:55p                                                                                                                                       | 2                                                                | XXX   |        | Huston<br>Basics of Basis                                        | 2    | XXX   |        | Candela Form 433-<br>Aggressive Strategies                |  |
| 6:00p                                                                                                                                            | Cocktail Party/Banquet and Officer Installation                  |       |        |                                                                  |      |       |        |                                                           |  |
| Monday, October 22, 2018                                                                                                                         |                                                                  |       |        |                                                                  |      |       |        |                                                           |  |
| 8:00a                                                                                                                                            | Registration begins                                              |       |        |                                                                  |      |       |        |                                                           |  |
|                                                                                                                                                  | #CE                                                              | Class | Attend | Topic/Presenter                                                  |      |       |        |                                                           |  |
| 8:50-10:30a                                                                                                                                      | 2*                                                               | XXX   |        | NY update - Dario Arezzo                                         |      |       |        |                                                           |  |
| 10:50a-12:30p                                                                                                                                    | 2                                                                | XXX   |        | Federal update - Steve Ingraham, Senior Stakeholder Liaison, IRS |      |       |        |                                                           |  |
| <div> <div>*Valid for NAEA credit only</div> <div>** (Break at 10:40-11:00a)</div> <div>*** Does not provide Ethics Credit for CPAs</div> </div> |                                                                  |       |        |                                                                  |      |       |        |                                                           |  |

9:00a-4:00p Tenenbaum  
Tax Resolution Help Desk

# THIRTY-FIRST ANNUAL NYSSEA CONFERENCE

## Course Descriptions

**Friday, October 19, 2018**

NYS Residency and Tax Issues of Snowbirds (2 NAEA CE)

*Karen Tenenbaum, Esq., LL.M. (Taxation), CPA, Lance E. Rothenberg, Esq., LL.M. (Taxation), and Leo Gabovich, Esq.*

Calling all snowbirds: Do you or your clients have a second home outside of NY? Taxpayers who own or rent residential property outside New York State and continue to maintain a home in New York State or New York City may be targets for residency audits by the NYS Department of Taxation and Finance. These audits may lead to large tax bills for multiple years, with interest and penalties. The experienced tax attorneys will discuss the rules as well as the nuances for establishing a domicile, and will examine the criteria used to determine NYS statutory residency. This presentation will educate members regarding residency issues and financial risks, as well as raise awareness of and discover resources for the importance of planning ahead.

**Saturday, October 20, 2018**

Overview of the Tax Cuts and Jobs Act (3 CE)

*Thomas A. Gorczynski, EA, USTCP and Kevin Huston, EA, USTCP*

This session will describe the key provisions of the tax reform law passed in 2017. Both individual and business provisions will be discussed with an emphasis on new Section 199A and its tax planning implications.

Cryptocurrency Taxation (2 CE)

*Thomas A. Gorczynski, EA, USTCP*

The use of Bitcoin and other cryptocurrencies is growing steadily: most tax professionals likely have a client who owns them and transacts in them. This class will discuss the tax issues encountered by cryptocurrency owners, how to compute the tax consequences of various cryptocurrency transactions, and tax planning opportunities for cryptocurrency owners.

Ethics Jeopardy (2 Ethics CE)

*Kevin Huston, EA, USTCP*

This perennial favorite is the game-show format ethics discussion. A lively discussion always ensues on the topics of Circular 230; tax scams; substantial authority for positions on tax returns; data security; and other real-life tax office situations.

### Business Card Exchange and Networking

Come and get to know your colleagues, find out what other chapters are doing, and exchange ideas on tax practices and clients' issues.

### Tax Resolution Help Desk (9a-4p)

*Karen Tenenbaum, Esq., LL.M. (Taxation), CPA, Lance E. Rothenberg, Esq., LL.M. (Taxation), and Leo Gabovich, Esq.*

Be sure to find the experienced tax attorneys of Tenenbaum Law, P.C. at their "Tax Resolution Help Desk," where they will provide a short consultation and long-term tax relief. Let them help your clients and their IRS and/or NYS tax controversies.

## **Sunday, October 21, 2018**

### Keys to the K-1 (2 CE)

*Dario Arezzo, Esq., LL.M.*

Using the Schedule K-1 as a foundation, this program will explore the compliance issues and planning opportunities that develop through partnership taxation. This program will focus on concepts such as basis calculations, loss limitations, capital percentages, debt allocations, guaranteed payments, and built-in gains, to name a few. In addition, the program aims to explain the impact of these issues and demonstrate opportunities for reducing the overall income tax liability.

### Tax Planning Strategies with IRAs (1 CE)

*Thomas A. Gorczynski, EA, USTCP*

Many taxpayers have traditional IRAs or Roth IRAs. This session will review strategies you can use with these clients to minimize or eliminate income tax and/or 10% additional tax potentially associated with distributions or conversions.

### Intermediate Agricultural Taxation (2 CE)

*Dario Arezzo, Esq., LL.M.*

This presentation will address a variety of topics that tax professionals dealing with agriculture need to know. Topics addressed will move beyond basic agricultural concepts and will take a closer look at some of the finer points of farm taxation. This session will also touch upon on the Tax Cuts and Jobs Act's impact on agricultural producers, including section 199A.

### Getting to the Bottom Line: Form 433 (2 CE)

*Salvatore Candela, EA*

Your client owes the IRS – Now what? Your client wants to know if they can do the “pennies-on-the-dollar” thing that they see on TV, or can they just pay the IRS a “few dollars” every few months.

One of the first things you are going to need to do is complete the Collection Information Statement (CIS) also known as the Form 433. This course is designed to teach you about the different CIS forms

used by the IRS, and how to complete the forms so that you can properly represent your client and answer their questions and help them get into a resolution that makes sense to their financial life.

Form 433: Aggressive Strategies for Taxpayers with Assets (2 CE)

*Salvatore Candela, EA*

This seminar will help you qualify more of your clients for OIC's, reduce OIC amounts for others, and even help you secure minimum payments for installment agreements. This course is designed to help you "think out of the box" where the Collection Information Form (Form 433-A) shows too much equity and/or too much income to qualify for an OIC or even an installment agreement, but your client cannot "truly" afford what the IRS is demanding that they pay. While not all cases require aggressive planning, here you will learn techniques that can make all the difference for your clients.

Basics of Basis (2 CE)

*Kevin Huston, EA, USTCP*

This course examines what you need to know to determine basis, whether from a purchase, gift, inheritance, divorce, personal or business use asset. Specific basis rules for computing basis for various investments, S Corporations and Partnerships are included.

**Monday, October 22, 2018**

New York State Tax Update (2 NAEA CE)

*Dario Arezzo, Esq., LL.M.*

This presentation will cover New York State taxation. It will look at the Tax Cuts and Jobs Act (TCJA), the most profound change in tax law in 30 years, from the perspective of New York State taxpayers. Topics covered will include recent NY tax law changes, particularly as they interact with the TCJA.

IRS Update (2 CE)

*Steve Ingraham, Senior Stakeholder Liaison, IRS*

Discussion will include the latest on TCJA legislative changes, withholding table changes, revised Form W-4 and some depreciation changes.

***Gideon Putnam – NYSSEA Annual Conference  
Three Overnights – October 19, 20 & 21***

Sign up now to take advantage of the early bird rates. **Remember to make your hotel reservations by September 26th, 2018.** The Gideon Putnam will not guarantee room availability after this date. **Registration fees this year includes three full breakfasts, break stations, two lunches, Welcome Cocktail Buffet Reception Friday evening and the Cocktail Party/Reception on Sunday evening.** Our conference also provides a wonderful opportunity to network with your professional colleagues. With 18 hours of CE credits plus all the extras, this continues to be a BARGAIN! So, mark your calendars and take a few minutes now to register online or fill out the registration forms and mail them in to take advantage of the early rates!

**Hotel reservations MUST be made by phone** – see below for details.

**GUESTROOM RATES:** The Hotel is pleased to confirm the following:

**THREE NIGHT STAY:**

**Standard Room – Daily rate-Per Room, Per Night**

|                         |                    |
|-------------------------|--------------------|
| Single/Double Occupancy | \$ 168.00/night    |
| State & Local Tax-13%   | <u>21.84/night</u> |

|                         |                                       |
|-------------------------|---------------------------------------|
| Per Night/ 3 Night Stay | <u><u>\$189.84/night=\$569.52</u></u> |
|-------------------------|---------------------------------------|

**GUESTROOM RESERVATIONS:**

All room reservations must be done by phone. Online reservation is not available. Please call The Gideon Putnam reservation line at:

**Toll Free: 1.866.746.1077**

**Group Code: 9N93A9**

**Event Name: NYSSEA Conference 2018 – NYS Society of Enrolled Agents.**

***One night's deposit of \$189.84 will be charged to your credit card at the time you make your reservation and is refundable if cancelled within 3 days prior to your arrival.***