THIRTY-SECOND 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 25, 2019								
3:00pm	*Registration begins*							
4:00pm	*Welcome to early attendees*							
	#CE	Class	Attend	Topic/Presenter				
5:15-6:55p	2	tba		**Kathryn Morgan, EA, USTCP** **The Sharing Economy**				
7:30p	*Welcome reception*							
Saturday, October 26, 2019								
8:00am	*Registration begins*							
8:30am	*Welcome & Opening Remarks--Michael Lawrence, EA, NYSSEA President*							
	#CE	Class	Attend	Topic/Presenter				
9:00-11:50a	3	tba		**Kathryn Morgan** **TCJA Update***				
Noon	*Luncheon with first business meeting*							
	#CE	Class	Attend	Topic/Presenter	#CE	Class	Attend	Topic/Presenter
1:15pm-2:55pm	2	tba		**Trovato -- Ethics in the Real World****	2	tba		**Kathryn Morgan** **Residential Rentals**
3:00 -???	*Free Time and Dinner on Your Own, or Organized Activities*							
Sunday, October 27, 2019								
8:30am	*Registration begins*							
	#CE	Class	Attend	Topic/Presenter				
9:00-10:40a	2	tba		**Sherrill Trovato, MBA, MST, EA, USTCP** **Tax Court Introduction**				
11:00-11:50a	1	tba		**Sherrill Trovato and Francis Degen** **Sample Tax Court Case**				
Noon	*Luncheon with second business meeting and elections*							
	#CE	Class	Attend	Topic/Presenter	#CE	Class	Attend	Topic/Presenter
1:15-2:55p	2	tba		**Martin Finn** **Estates & Trusts Pt 1**	2			**Francis Degen, EA, USTCP** **Judicial Rules & Doctrines**
2:55-3:15p	*Break*							
	#CE	Class	Attend	Topic/Presenter	#CE	Class	Attend	Topic/Presenter
3:15-4:55p	2	tba		**Martin Finn** **Estates & Trusts Pt 2**	2			**Marc Dombrowski, EA** **IRS Correspondence**
6:00p	*Cocktail Party/Banquet and Officer Installation*							
Monday, October 28, 2019								
8:00a	*Registration begins*							
	#CE	Class	Attend	Topic/Presenter				
8:50-10:30a	2	tba		**Martin Finn, JD, LL.M., CPA/PFS** **Tax Compliance Issues for the Elderly**				
10:50-11:40a	1	tba		**IRS update** **Steve Ingraham, Senior Stakeholder Liaison**				
11:50a-12:40p	1	xxx		**NY Update***** **Speaker TBA**				

Saturday: **9:00a-4:00p DOMBROWSKI TAX RESOLUTION HELP DESK**

Sunday: **9:00a-4:00p NYS DTF HELP DESK**

* (Break at 10:40-11:00a) | ** Does not provide Ethics Credit for CPAs | *** Valid for NAEA credit only

THIRTY-SECOND ANNUAL NYSSEA CONFERENCE
Course Descriptions

Friday, October 25, 2019

The Sharing Economy – AirBNB and Temporary Housing (2 CE)
Kathryn Mary Morgan, EA, USTCP

The sharing or "gig" economy looks into the world of shared temporary housing, AirBNB-type rentals. Participants will learn the basics of all sharing economy businesses, including home office rules and hobby vs business determinations. We will also cover rules involving when and where to report income based on the amount of time the property is rented and whether the taxpayer lives in or occupies the property as well. Vacation home rules will be discussed in depth. A comprehensive case study will be used throughout the course for hands-on experience.

Saturday, October 26, 2019

TCJA Update (3CE)
Kathryn Mary Morgan, EA, USTCP

New tax laws and their consequences, including in depth TCJA and its follow-ons. A review of the 2018 filing season, new regulations provided by the IRS and legislation by Congress, if any, will be reviewed. There will be a in depth look at the Code Section 199A rules and regulations, how it worked and didn't work during the tax season and upcoming changes for the 2019 season. There will be a list of updated deductions, phase in/outs, and per diem rates as they are available at the time of the class.

Ethics in the Real Tax World (2CE)
Sherrill Trovato, MBA, MST, EA, USTCP

How do you handle the various shades of gray that regularly occur in your tax practice? Under Circular 230, what is your ethical duty to the client … to the IRS … and to yourself? How do you protect yourself from conflicts of interest? This interactive class discusses relevant Circular 230 provisions and uses real world scenarios to pose ethical dilemmas that may appear when preparing returns or representing taxpayers.

Residential Rentals: Money Pit or Hidden Gem (2 CE)
Kathryn Mary Morgan, EA, USTCP

A deep dive into the world of residential rentals will start with a quick overview of basis and depreciation. We will then discuss the mechanics of having a residential rental property, the Real Estate Professional and will apply the new Code Section 199A rules to various residential rental situations. Hands-on examples will be applied throughout for a clearer understanding of the topic.

Tax Resolution Help Desk (9a-4p)
Marc Dombrowski, EA

Do You have a Collections question on a client that you just can't figure out yourself? For Federal or State Tax Resolution issues, stop by and see Marc J. Dombrowski, EA. I can sit with you and explain the process and possible resolution options your client may have. I can at least clarify the issues and discuss the contact points within each agency for your client.

Sunday, October 27, 2019

Tax Court Introduction (2 CE)
Sherrill Trovato, MBA, MST, EA, USTCP

What happens if you can't resolve an exam case, application for innocent spouse relief, or reach agreement in a CDP case within the IRS? What are your options as an enrolled agent or CPA with a docketed case if you are not admitted to the Tax Court bar? This introductory course provides basic information about Tax Court procedures and processes which can help you more effectively represent taxpayers within IRS.

Sample Tax Court Case (1 CE)
Sherrill Trovato, MBA, MST, EA, USTCP; Francis X. Degen, EA, USTCP

This class illustrates the Tax Court process using a common exam issue of whether an activity with multiple loss years is allowed as a Schedule C business. We'll use samples of a notice of deficiency, petition, and various other forms to discuss how a case moves forward and how a nonattorney can still represent clients in Appeals with a docketed case. The class discussion is led by two practicing USTCPs.

Estates and Trusts: Fiduciary income Tax Return Issues (4 CE)
Martin S. Finn, JD, LL.M., CPA/PFS

This program will review the multitude of issues, concerns and planning considerations in preparing fiduciary income tax returns for estates and trusts, testamentary and lifetime, including the general accounting and tax principles in taxing estates and trusts, determining who will be taxed on estate or trust income, choosing a fiscal year end and, most importantly, understanding the "conduit theory" of taxing estates and trusts.

Tax Prep/Tax Rep – Judicial Rules & Doctrines (2 CE)
Francis X. Degen, EA, USTCP

This session will review various rules & doctrines created by the Courts and found in Tax Court decisions. The Rules covered, which are useful and essential for both tax preparation and taxpayer representation, are: Assignment of Income Doctrine; Substitute for Ordinary Income Doctrine; Beard Rule: Substantial Compliance Doctrine; Cohan Rule.

IRS Correspondence: Action and Reaction (2 CE)
Marc Dombrowski, EA

Attendees will be shown actual Collections, Audit and Appeal letters, redacted for demonstration. The letters will be reviewed in detail so that attendees can learn how the IRS hides their own internal abbreviations within the correspondence. Most importantly, attendees will learn how to respond to all letters presented. We will run through an assessed tax right through collection action/levy notices.

NYSDTF Help Desk (9-4)
Representative TBD, NYS Dept. of Tax and Finance

Wondering how to best help your clients resolve their issues with NYSDTF? Come and speak with representatives directly.

Monday, October 28, 2019

Tax Compliance Issues for the Elderly (2 CE)
Martin S. Finn, JD, LL.M., CPA/PFS

This course will review the income, estate and gift tax considerations and consequences in representing and planning with senior clients including income tax return issues related to income inclusion, standard deduction v. itemized deductions and available credits. We will also spend time examining common long term care planning strategies such as life estate deeds, “Medicaid Trusts”, long term care insurance, caregiver agreements and the tax consequences of each.

IRS Update (1 CE)
Steve Ingraham, Senior Stakeholder Liaison, IRS

Topics tbd.

NY Update (1 NAEA CE)

Topics and presenter tbd.