CLE: Missouri and Kansas: 16.0 hours
Ethics & Professionalism: Missouri and Kansas: 2.0 hours
CPE: Specl. Knw & Aps 5.5; Tax 8.5; Ethics 2.0
CFP® Credit: Pending
IRS Enrolled Agent: 16.0

The 53rd Annual

Heart of America Tax Institute

Thursday - Friday
November 3-4, 2016

Westin Crown Center Hotel
One East Pershing Road
Kansas City, MO 64108

Designed to meet continuing education requirements for attorneys, accountants and other professionals.

Co-sponsored by UMKC School of Law

HATIconference.org

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Continuing Legal Education
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The 53rd Annual

Heart of America Tax Institute

Thursday, Nov. 3, 2016
Friday, Nov. 4, 2016
Westin Crown Center Hotel, Kansas City, MO 64108
HATIconference.org

UMKC is an equal opportunity affirmative action institution.

Registration information

Fees include admission, digital copy of the conference handbook, two luncheons, breakfast and parking validation at the hotel garage.

4 Ways to PRE-Register:

- Online at HATIconference.org
- Mail completed registration form with payment to UMKC CLE, 4825 Troost Ave., Suite 211, Kansas City, MO 64110.
- Phone (816) 235-1648
- Fax (816) 235-6552

Please enroll me in the 53rd Annual Conference of the Heart of America Tax Institute, November 3-4, 2016, Westin Crown Center Hotel, Kansas City, Missouri. Enclosed is $ _______ for _______ registrations.

The following fees include digital copy of the book ONLY.

❏ $405 two day early registration ($440 after October 15).

❏ $250 Thursday, November 3 ONLY ($280 after October 15).

❏ $250 Friday, November 4 ONLY ($280 after October 15).

❏ $185 half day registration ONLY ($220 after October 15).

Please indicate which half day session you will attend:

❏ Morning, Thursday, November 3

❏ Afternoon, Thursday, November 3

❏ Morning, Friday, November 4

❏ Afternoon, Friday, November 4

❏ $50 additional fee for a hardcopy of the conference book.

Total Amount Paid:_______

Registrant's identification (please check one):

❏ Attorney ❏ CPA
❏ Trust officer ❏ Financial planner
❏ Business owner ❏ Insurance industry
❏ Other ______________________________ (please indicate)

Registrant

Name (please type or print)

Firm

Email

Address

City State ZIP

Phone Fax

Credit card payment info: Fax completed form to (816) 235-6552.

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CPA CREDIT INFORMATION **SPONSOR: UMKC/CLE** **DELIVERY METHOD: LIVE LECTURE**

A. Course Level: Basic
B. Course Objectives: to provide updates on important changes, developing concepts and decisions affecting tax law
C. No prerequisites or advance preparation
D. Delivery method: Group live
E. Recommended CPE credit to be awarded: 14 + 2 ethics
F. For more information regarding administrative policies such as compliant and refund, please contact 816-235-1648
G. UMKC/CLE 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 web site: Learning market.org

Accommodations

The Westin Kansas City at Crown Center hotel has reserved a room block for attendees at a rate of $149+tax. The rates apply for single or double occupancy. To reserve a room, contact the hotel reservation desk at (816) 474-4400 and ask for the "Heart of America Tax Institute" special rate. The rates apply to reservations on or before October 3, 2016. http://www.westincrowncenterkansascity.com/

Contact us at (816) 235-1648 if you have questions.
See our website for updated information HATIconference.org.

Schedule of Events: Thursday, Nov. 3, 2016

Westin Crown Center Hotel - Century B Ballroom
One East Pershing Road, Kansas City, MO 64108

MO and KS CLE: 8.0 hours
Ethics & Professionalism: Missouri and KS: 2.0 hours
CPE Credit: Specl. Knw. & Apps 2.5 hours; Tax 3.5 hours; Reg. Ethics 2.0 hours
CFP® Credit: (pending) **IRS Enrolled Agent:** 8.0 hours

8:00 a.m. Registration and Continental breakfast

8:30 a.m. Ethical Considerations During All Three Phases of IRS Representation: Planning, Return Planning, Return Preparation, and Audit

Chuck Hodges
Jones Day® - One Firm Worldwide
Atlanta, GA

A tax advisor is faced with more standards and ethics rules than practically any other professional. These rules include Circular 230, the Internal Revenue Code, AICPA and ABA ethics rules, and state licensing boards. Not every issue can be disclaimed away in the footer of an e-mail. In fact, what a tax advisor can and cannot do in certain tax planning and compliance situations will surprise you. As many ethical decisions made by tax advisors come to light after an inquiry by the IRS or state department of revenue, this session will be led by a tax litigator and hopefully take a very serious topic and make it educational, yet entertaining, by analyzing some of our most important ethical rules and how those rules are to be applied in every day practice.

10:10 a.m. Refreshment Break

10:25 a.m. How to Handle Sensitive IRS Audits: Tips for Keeping an IRS Examination Civil and the Signs to Look for to Determine when a Civil Audit May Turn Into a Criminal Investigation

Michael Sardar
Kostelanetz & Fink, LLP
New York, NY

Navigating the Internal Revenue Service audit process is a difficult task. Handling sensitive audits that are likely to uncover significant income underreporting and deficiencies add to these challenges. This session will cover strategies for minimizing the risk of such audits and guidance on how to determine when an audit may be turning into a criminal investigation, including the questions to ask and the signs to look out for. Issues of privilege and the right to assert a taxpayer's 5th Amendment rights will also be discussed.

11:25 a.m. Corporate Tax Update

Jeffrey L. Vogel
KPMG LLP
Washington, D.C.

This program will focus on recent developments regarding corporate taxation and include a discussion of the recent debt vs. equity guidance, the final section 368(a)(1)(F) regulations as well as proposed consolidated return regulations.

12:25 p.m. Luncheon (included in registration fee)

1:25 p.m. Perspectives from the Treasury Inspector General for Tax Administration on the Top Challenges Facing the IRS

Matthew A. Weir
Treasury Inspector General for Tax Administration
Washington, D.C.

2:25 p.m. ESOPs and Estate Planning: An Integrated Approach

Kelly O. Finnell
Executive Financial Services, Inc. (EFS)
Memphis, TN

One of the best and one of the most overlooked planning tools for private business owners is the Employee Stock Ownership Plan (ESOP). ESOPs can be used to provide creative solutions to many of the planning challenges that typically confront the successful business owner. ESOPs can be used to provide liquidity and diversification of wealth on a tax-advantaged basis. ESOPs also can be used in the design of plans for dividing an estate among active and passive children, and to help preserve a family business. In addition, ESOPs can facilitate tax effective gifts and can be used in connection with charitable trusts. This presentation will show how ESOPs can be used in connection with estate planning for business owners and will include illustrative case studies.

3:25 p.m. Refreshment Break

Trust Law at the Movies: Lessons from a Blockbuster Reel Story and the Real Stories that Inspired It

Prof. Randall W. Roth
University of Hawaii at Manoa, William S. Richardson School of Law
Honolulu, HI

Professor Roth was script consultant for a movie, The Descendants, which garnered the Golden Globe for Best Picture, American Film Institute's Movie of Year, Academy Award nominations for Best Picture, Best Actor, Best Director and Best Editing—and won for Best Screenplay. The Wall Street Journal and Forbes praised the script's skillful treatment of challenging legal matters such as the tension between a trustee's power and right to use that power; disparate needs and values among family trust beneficiaries; and even the archaic rule against perpetuities. Professor Roth will use clips from the movie and behind-the-scenes stories both to entertain and to spotlight valuable lessons for estate planners.

4:45 p.m. Adjourn and Networking Reception

Schedule of Events: Friday, Nov. 4, 2016

MO and KS CLE: 8.0 hours
No Ethics & Professionalism
CPE Credit: Specl. Knw. & Apps 3.0 hours; Tax 5.0 hours
CFP® Credit: (pending)
IRS Enrolled Agent: 8.0 hours

8:00 a.m. — **Registration and Continental Breakfast**

8:30 a.m. — **State Tax Developments Update: What You Need to Know**

Sid Silhan
Ernst & Young LLP
Atlanta, GA

The presentation will touch on a variety of state tax matters of interest to multi-state taxpayers and their advisors. Topics of discussion will include Nexus Developments, in both sales tax and income tax areas; Developments in sourcing rules and the application to business; Alternative apportionment arrangements; State audit initiatives, including MTC transfer pricing, tax havens and Federal / State integration; and state issues with Federal 385 regulations. We expect a lively, wide ranging discussion.

9:35 a.m. — **Partnership Tax Update**

Nick Passini
RSM US LLP
Davenport, IA

This course will provide participants with a technical update on current developments in Partnership taxation during the past year. Coverage will include new rulings and procedures, legislative action and proposals, and hot topics including the newly enacted partnership audit regime.

10:40 a.m. — **Refreshment Break**

10:55 a.m. — **2016 Individual Tax Update**

Claudia Hill
TaxMam, Inc.
Cupertino, CA

Congress may have been diverted from major tax legislation this election year, but there were still changes to individual tax provisions not to be overlooked as we approach year end. Take a quick look at what to anticipate for this coming filing season.

12:00 p.m. — **Luncheon (included in fee)**

12:45 p.m. — **Economics and Politics: What We Can Expect for the Remainder of the Year**

Chris Kuehl
Armada Corporate Intelligence
Kansas City, KS

The campaigns have an impact on what we believe about the current economic situation - usually convincing us that it is much worse than it really is. Where are we right now and how will the outcome of the race affect us this year and next?

1:50 p.m. — **Cybersecurity: Issues for Professional Firms and Their High Net Worth Clients**

Frazier Rice
Wilmington, Trust, N.A.
New York, NY

The protection of digital identity and platform is a rapidly evolving and important issue for professional firms and their high net worth clients. The presentation will summarize the current state of Cybersecurity issues. In addition to identifying important digital vulnerabilities, I will present fact patterns for practitioners to look out for and best practices to suggest to clients.

3:00 p.m. — **Refreshment Break**

3:15 p.m. — **Executive Compensation Update: Equity Based Compensation Alternatives**

Lucien A. Beaudry
Reinhart Boerner Van Deuren, s.c.
Milwaukee, WI

Both public and private companies desire to align the interests of management and owners. There are many alternatives to accomplish this goal, but the tax laws are very complex and there are many traps for the unwary. This presentation will provide an overview the alternatives and the key tax and business considerations. We will also discuss trends and "state of the art" techniques.

4:25 p.m. — **Adjourn**

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