

The 55th Annual

Heart of America Tax Institute

Thursday, Nov. 1, 2018

Friday, Nov. 2, 2018

UMKC Pierson Auditorium,

Atterbury Student Success Center,

5000 Holmes, Kansas City, MO 64110

HATlconference.org

UMKC is an equal opportunity affirmative action institution.

CLE Missouri & Kansas: 16.0 hours

Ethics & Professionalism: Missouri & Kansas 2.0 hours

CPE Credit: 16.0 hours

CFP® Credit: 13.5 hours

The 55th Annual

Heart of America Tax Institute

Includes 2017 Tax
Reform Updates

Thursday - Friday

November 1 & 2, 2018

**UMKC Pierson Auditorium
Atterbury Student
Success Center
5000 Holmes
Kansas City, MO 64110**

*This LIVE in-person event is also available via
webcast!*

The Tax Institute is designed to meet continuing
education requirements for attorneys,
accountants and other professionals.

Co-sponsored by UMKC School of Law

Visit HATlconference.org for complete
schedule and online registration.

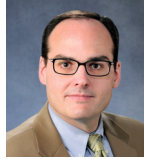
CLE Credits: MO & KS 8.0 hours

CPE Credit: 8.0 hours

CFP® Credit: 6.5 hours

8:00 a.m. Registration and Continental Breakfast

8:30 a.m.



Stephen W. Mazza
Dean and Professor
University of Kansas
School of Law
Lawrence, KS

Tax Controversy: IRS Restructuring and Reform Act of 1998: Measuring its Success and Predicting the Future of Tax Administration Reform Efforts

It has been twenty years since Congress passed the 1998 IRS Reform Act, which sought to modernize the IRS and institute new taxpayer rights. Some of the taxpayer rights had a positive effect on the landscape of tax administration while others proved unhelpful to taxpayers. This session will examine the legacy of the Act, provide an update on many of its provisions, and predict future reform efforts.

9:35 a.m.



Kate Kraus,
CliftonLarsenAllen LLP
Los Angeles, CA

Hot Topics for Partnerships under the TCJA and BBA

The Tax Cuts and Jobs Act and the partnership audit rules under the Bipartisan Budget Act have made numerous changes to the taxation of partnerships. This session will discuss the implications and strategies to consider.

10:40 a.m.

Refreshment Break

10:55 a.m.



Marc C. McCarty
Gilmore & Bell, P.C.
Kansas City, MO

State and Local Taxation in the Digital Age

The past thirty years have seen a revolution in the way businesses are organized and deliver goods and services. Recently the Supreme Court issued two important decisions under the Commerce Clause that both limit and expand the ability of State and local governments to tax interstate and international commercial transactions. This presentation examines the impact of Maryland v. Wynne and South Dakota v. Wayfair on the taxation of commercial transactions conducted through the internet by a telecommuting workforce.

12:00 p.m.

Luncheon (included in registration fee)

12:45 p.m.



Lisa Zarlenga
Steptoe & Johnson, LLP
Washington, D.C.

Corporate Transactions in a Post-TCJA Environment

This session will explore some of the ways in which the 2017 Tax Cuts and Jobs Act changed the calculus for many corporate transactions, including the impact of rate changes, new bonus depreciation and NOL rules, and the limitations on interest deductions. This session will also touch on other recent administrative and judicial developments in corporate tax.

1:50 p.m.



Patrick A. Jackman
KPMG LLPL
Stamford, CT

U.S. International Tax Reform: Through the Looking Glass

The Tax Cuts and Jobs Act (TCJA) dramatically changed the U.S. international tax system. This presentation will focus on key planning aspects under this new international system, including discussing recently issued technical guidance applicable to GILTI, FDII, BEAT and the Transition Tax.

2:55 p.m.

Refreshment Break

3:10 p.m.



T. David Cowart
Dentons US LLP
Dallas, TX

Important Benefits and Compensation Changes in the Tax Cuts and Jobs Act

Tax reform only brushed by the world of compensation and benefits, but its glancing touch still made important changes, too many for a single presentation. From the vantage point of almost a year later, learn about selected benefits changes that have been more pervasive or immediate or have been the subject of 2018 guidance.

4:25 p.m.

Adjourn and Networking Reception

CLE Credits: MO & KS 8.0 hours
Ethics & Professionalism: 2.0 hours
CPE Credit: 8.0 hours
CFP® Credit: 7.0 hours

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

8:30 a.m. **ETHICS PRESENTATION: Professional Ethics & Liability Risks and Responses in Tax Practice**



Steven M. Platau
John H. Sykes College of Business
The University of Tampa
Tampa, FL

Tax Practitioners face exposures in complying with ethical responsibilities while safeguarding their practices from allegations of professional liability. This session explores both the trends in exposures as well as the responses to those risks.

10:10 a.m. **Refreshment Break**

10:25 a.m. **Estate Planning Update: Say No to Oops! Make Sure You are On Time for Tax and Non-Tax Deadlines in the Trust and Estate World**



Nancy C. Hughes
Hughes & Scalise, P.C.
Birmingham, AL

This session will be on deadlines in the tax and non-tax world that practitioners do not want to miss!

11:25 a.m. **Guidance for the New Small Business Accounting Methods Provided by Tax Reform**



Tracy Watkins
RSM US LLP
Washington, D.C.

Tax reform legislation increased the number of taxpayers that qualify as small businesses under section 448. These taxpayers may be eligible to use several simplified methods of accounting, such as the overall cash method. This session will explore the gross receipts test to qualify as a small business, the potential simplified accounting methods available, and how to file accounting method changes required for implementation. This hour will also touch upon selected current developments in the accounting methods area.

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

1:10 p.m.



Jeff Lanza, Retired
FBI Agent
The Lanza Group
Communication
Dynamics, LLC
Mission, KS

How to Advise Your Clients and Protect Yourself Against Cyber Threats

This presentation focuses on the most current cyber threats against individuals and businesses. From account hijacking to database hacking to the crypto locker ransom scheme, Jeff educates the audience by providing real examples, the vulnerability that allowed the crime to occur and what you can do to prevent it from happening to you. There are no technical prerequisites for this program. The presentation is targeted to business employees, managers, executives and anyone interested in keeping themselves or business safe from cybercrime.

2:10 p.m.



Michael J. Tucker
T.M. Byxbee Company, P.C.
Hamden, CT

Individual Tax Update - Part 1

Discussion of many individual related tax changes associated with the Tax Cuts and Jobs Act, and particularly the Section 199A 20% deduction.

3:10 p.m.

Refreshment Break

3:25 p.m.

Individual Tax Update - Part 2

Continuation of discussion by Michael Tucker of many individual related tax changes associated with the Tax Cuts and Jobs Act, and particularly the Section 199A 20% deduction.

4:25 p.m.

Adjourn

Registration Information

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

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 55th Annual Conference of the Heart of America Tax Institute, November 1-2, 2018 at the UMKC Pierson Auditorium, Atterbury Student Success Center, Kansas City, Missouri. Enclosed is \$ _____ for _____ registrations.

How will you attend? ☐ In Person ☐ Webcast

The following fees include digital copy of the book ONLY.

- ☐ \$415 two day registration (\$450 after October 22).
- ☐ \$260 Thursday, November 1 ONLY (\$290 after October 22).
- ☐ \$260 Friday, November 2 ONLY (\$290 after October 22).
- ☐ \$195 half day registration ONLY (\$230 after October 22).

Please indicate which half day session you will attend:

- ☐ Morning, Thursday, November 1
- ☐ Afternoon, Thursday, November 1
- ☐ Morning, Friday, November 2
- ☐ Afternoon, Friday, November 2

- ☐ \$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)

Name (please type or print)

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Make credit card payments at HATIconference.org, fax form to 816-235-6552 or call 816-235-1648.

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Darin Stowell • KPMG LLP

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Daniel J. McCarroll • UMKC School of Law

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: Learningmarket.org

Accommodations

A conference room block has been reserved at:

The Raphael Hotel
325 Ward Parkway
Kansas City, MO 64112
Direct: 816-997-9267 | Hotel Phone: (816) 756-3800
Hotel Phone: (816) 756-3800

Ask for the "Heart of America Tax Institute" conference rate of \$184.00 at time of booking.