Thursday, October 24, 2019

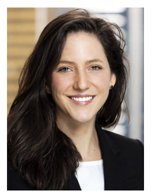
Pierson Auditorium, 5000 Holmes St., Kansas City, MO

CLE Credit hours: *Missouri and Kansas 8.0*
Ethics and Professionalism hours: *Missouri and Kansas 2.0*
CPE® Credit hours: *8.0* | **CFP® Credit hours:** *6.0*

8:00 a.m. Registration and Breakfast

8:30 a.m. Ethics and Professionalism Presentation: Ethical Considerations for Tax Lawyers and Advisors: A Roadmap to Where to Draw the Line

Chuck Hodges
Jones Day®
Atlanta, GA



Anne Wurtzebach
DLA Piper
New York, NY

The Internal Revenue Manual states that "[a]voidance of taxes is not a criminal offense. Any attempt to reduce, avoid, minimize, or alleviate taxes by legitimate means is permissible." IRM 9.1.3.3.2.1. This presentation, conducted by two tax controversy attorneys, will focus on those rules that govern tax advisors and their attempt to take positions that legally and ethically minimize their clients' tax liabilities. The rules include Circular 230, ABA Opinions, AICPA rules, as well as state bar rules, which in some instances could present different conclusions. The presenters will use hypotheticals to guide the tax advisor through the maze of these ethical rules.

10:20 a.m. Refreshment Break

10:35 a.m. 2019 Tax Update for Pass-Through Entities

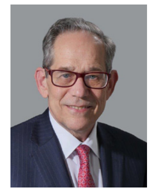
Kyle V. Brown
RSM US LLP
Washington, D.C.

David Zangrilli
RSM US LLP
Ft. Lauderdale, FL

This session will discuss select provisions of the Tax Cuts and Jobs Act of 2017 (TCJA) as they apply to pass-through entities.

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

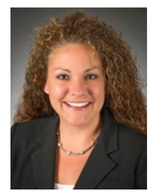
1:10 p.m. Beyond the Land of Oz: Comparing Opportunity Zones, Like-Kind Exchanges and Charitable Remainder Trusts



Ramsay H. Slugg
Bank of America, N.A.
Fort Worth, TX

Taxpayers detest capital gains taxes! This presentation will compare and contrast three discrete techniques to defer and avoid capital gains taxes to determine which may be best in a particular client situation.

2:10 p.m. Health Savings Accounts Update: The Basics and Beyond



Tara DeVore
Willis Towers Watson
Cleveland, OH

Mike Mace
Willis Towers Watson
Clayton, MO

The session will review HSA basics as well as key considerations, advantages and challenges with plan design, administration, communication and tax impact from both an employer and employee perspective. The session will illustrate the broader implications and advantages of a strategic use of HSAs from a financial well-being perspective, quantifying the impact on income at retirement.

3:10 p.m. Refreshment Break

3:25 p.m. International Update

Ed Hood
Professor Emeritus, UMKC School of Law
Kansas City, MO

This presentation will describe how the 2017 Tax Cuts and Jobs Act affected international tax planning in a dramatic and significant fashion. In addition, this presentation will focus on the IRS implementation of this legislation.

4:25 p.m. Adjourn and Networking Reception

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UMKC
UNIVERSITY OF MISSOURI-KANSAS CITY
5000 Holmes St.
Kansas City, MO 64110

The 56th Annual
Heart of America Tax Institute
Thursday-Friday, October 24-25, 2019

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

CLE hours: Missouri and Kansas 16.0
Ethics and Professionalism hours: Missouri and Kansas 2.0
CPE® Credit hours: 16.0
CFP® Credit hours: 12.0

The 56th Annual

Heart of America Tax Institute

THURSDAY - FRIDAY
OCTOBER 24 & 25, 2019

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

Attend in person or via webcast!

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

Co-sponsored by UMKC School of Law

On-campus parking included in registration fee

HATICONFERENCE.ORG

Registration Information

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

FOUR WAYS TO PRE-REGISTER

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

REGISTRATION FORM

Please enroll me in the 56th Annual Conference of the Heart of America Tax Institute, October 24 & 25, 2019, at the UMKC Atterbury Student Success Center, Pierson Auditorium, Kansas City, Missouri.

How will you attend? ☐ In Person ☐ Webcast

☐ $450 TWO DAY
Fee includes digital book only.

☐ $290 ONE DAY
Fee includes digital book only.

☐ $230 HALF DAY
Fee includes digital book only.

☐ $50 additional fee for a hard copy of the conference book.

Name (please type or print)

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City State ZIP

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

☐ Mastercard ☐ Visa ☐ Discover ☐ American Express

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Holly Lynch • PricewaterhouseCoopers

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EX OFFICIO

Daniel J. McCarroll • UMKC School of Law

ACCOMMODATIONS

A conference room block has been reserved at:

The Raphael Hotel
325 Ward Parkway
Kansas City, MO 64112
Hotel Phone: 816-756-3800

Ask for the "Heart of America Tax Institute" conference rate of $189 at time of booking. Booking cutoff date is Oct. 4, 2019.

PARKING

On-campus parking information and passes will be mailed to those who have registered at least one week before the event. Those who register later can receive a campus parking permit at the registration desk on the day of the event.

CONTACT INFORMATION

HATIConference.org | Phone: 816-235-1648

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 complaint 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 website: learningmarket.org

Friday, October 25, 2019

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

8:30 a.m. — **Estate Planning in 2019 and Beyond: Estate Planning for High Net-Worth Individuals and Families**

Eric A. Ess
Husch Blackwell LLP
Phoenix, AZ

The presentation will begin with a discussion of the process of approaching an estate plan design including the current gift, estate and generation-skipping transfer tax laws. It will also discuss what clients truly care about — taking care of their families and how to avoid the sometimes harmful impact of wealth. The presentation will cover what types of planning clients are doing now through several case studies and a discussion of recent client conversations.

10:30 a.m. — **Refreshment Break**

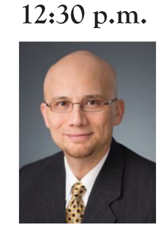
10:45 a.m. — **Tax Controversy: Assessments and the Appeals Process**

Maureen Monaghan
Chief Counsel, Missouri State Tax Commission
Jefferson City, MO

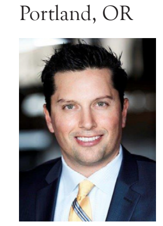
This presentation will be an overview of ad valorem assessments in Missouri and the procedures to contest an assessment.

11:45 a.m. — **Luncheon (included in registration fee)**

12:30 p.m. — **Economic Update**



Yung-Yu Ma, Ph.D.
Chief Investment Strategist
BMO Wealth Management – U.S.
Portland, OR



Michail Gournis
Director
Private Wealth Advisor
BMO Private Bank
Chicago, IL

This presentation will be a discussion of the current economic environment and the impact of recent economic news.

1:10 p.m. — **S-Corporation Hot Spots in Light of the Tax Cuts and Jobs Act**

Kathy R. Hettick, EA, ABA, ATP
Owner, Hettick Accounting & Tax LLC
Enumclaw, WA

For the last several years, S-Corporations have been the most popular entity for a small business, and the recent Tax Cuts and Jobs Act had a big impact in a variety of ways. This session will cover what you need to know about the tax act provisions and their affect on S-Corporation "hot spots," including a review of QBI §199, cash versus accrual basis, shareholder loans and distributions, reasonable compensation, fringe benefits and more.

2:10 p.m. — **Refreshment Break**

2:25 p.m. — **2019 Individual Tax Update**

Susan Jones
BKD
St. Louis, MO

The Tax Cuts and Jobs Act continues to create opportunities and frustrations for tax practitioners and their clients, including the interpretation of newly issued regulations, unresolved technical drafting errors and related compliance challenges. This session will explore these complexities and what can be expected as we close out the 2019 filing season.

3:25 p.m. — **The Ground Has Shifted — State and Local Tax (SALT) Update in a Post-TCJA and Wayfair World**

Sid Silhan
Ernst & Young LLP
Atlanta, GA

This topic will address developments in the state and local tax arena as related to federal tax reform and the impact of recent Supreme Court decisions on nexus. The speaker will consider the impact on state income tax and state sales and use tax implementation practices across the states, as well as general adoption of tax reform provisions.

4:25 p.m. — **Adjourn**

For speaker bios, agenda updates and complete conference information, please visit the website at:

HATICONFERENCE.ORG