

# 2016 MEGA Tax **CONFERENCE**

Earn your tax season swagger



Dec. 12-13, 2016

Nationwide Hotel & Conference Center | Columbus

In Person #49087 | Webcast #49092

# Why attend

As a titan of tax, you know that keeping pace with developments is critical. Like the weather in Ohio, the key issues related to taxation seem to change with the wind. Just when you thought you had mastered every nuance, you're tasked with deciphering the impact of new regulations, standards or challenges. From the tax ramifications of the Affordable Care Act to the evolving threat of tax-related identity theft to creating efficient international tax structures, there's a lot you need to know.

The Ohio Society of CPAs wants to help you advance your knowledge and give you the confidence to face the rigors of another tax season. Our MEGA Tax Conference is the largest gathering of tax professionals in Ohio and offers more than 30 sessions on a wide range of topics to keep you on top of your game. You'll even have a chance to fulfill your three-hour professional standards requirement.

We've assembled a lineup of the profession's top experts to address the issues that can help you add value to your organization or clients:

- David Berson, PhD, senior vice president and chief economist, Nationwide, reads the economic tea leaves and shares his insights on the implications for your organization or clients.
- Joe Popp, JD, LLM, Rea & Associates, shares top strategies for sales & use tax audit preparation.
- Ron Antal, CPA, MST, CGMA, managing director of RCG Tax Partners, offers methods for maximizing R&D tax credits.
- Mark Patrick, CPA, partner, Packer Thomas CPAs and owner, Nichols Patrick CPE, explores tactics for preventing tax-related identity theft.
- Allen Littman, JD, MBA, Allen J. Littman, discusses techniques for creating efficient international tax structures.
- Tom Zaino, CPA, JD, Zaino Hall & Farrin LLC, provides tips for handling the first post-HB 5 filing season.

Take time to sharpen your skills, connect with other tax professionals to exchange best practices and learn from some of the best minds in the profession.

Earn your tax season swagger

**REGISTER TODAY!**

# Upcoming events

## S Corporations: Advanced Issues

- Nov. 3 | Columbus | #49155
- Nov. 3 | Webcast | #49158
- Dec. 16 | Independence | #49156
- Dec. 22 | Fairfield | #49157

Designed expressly for experienced practitioners who work with S corporations, this course offers thorough coverage of Subchapter S – from advising your organization or clients as to the appropriateness of an S election to proper preparation of Form 1120S and Schedule K-1 to liquidation of the S corporation. Get a comprehensive look at related code sections, regulations, rulings and court decisions as well as related tax law changes and their planning implications. Ensure you have the special knowledge you need to serve the S corporation client and its owners.

## Preparing Complex 1040s, Calculate NOLs

- Nov. 21 | Independence | #49137
- Nov. 22 | Fairfield | #49138
- Dec. 21 | Columbus | #49139
- Dec. 21 | Webcast | #49140

Designed for the practitioner who is ready to handle the most complex individual client income tax returns, this program provides you with the tools and strategies to enhance the value you provide and grow your practice. Learn how to solve complex 1040 challenges, identify proper presentation strategies, use appropriate disclosures to avoid penalties, and anticipate and create tax reduction opportunities.

# Details

**Date:** Dec. 12-13, 2016

**Time:** 8:30 a.m. - 5:00 p.m.  
(registration begins at 8:00 a.m.)

**Credits:** 16

### Location:

Nationwide Hotel & Conference Center  
100 Green Meadows Dr. S.  
Lewis Center, OH 43035

*\*Enjoy a \$50 savings when you register before Nov. 29, 2016.*

## REGISTRATION FEES

**BOTH DAYS:** *In person #49087 | Webcast #49092*

- Standard nonmember \$604
- Early nonmember \$554\*
- Standard member \$449
- Early member \$399\*

**SINGLE DAY:**  Dec. 12 | *In person #49088 | Webcast #49089*

- Dec. 13 | *In person #49090 | Webcast #49091*
- Standard nonmember \$474
- Early nonmember \$424\*
- Standard member \$319
- Early member \$269\*

*\*Save \$50! Register by Nov. 29!*

## CONTACT INFORMATION

Society ID # (found on the back cover with address) \_\_\_\_\_

Full Name \_\_\_\_\_

Email \_\_\_\_\_

Firm \_\_\_\_\_

Business Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone \_\_\_\_\_

After Hours Phone \_\_\_\_\_

Special Needs \_\_\_\_\_

## PAYMENT INFORMATION

Make check payable to: The Ohio Society of CPAs

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Exp. Date \_\_\_\_\_

Name on Card \_\_\_\_\_

## DAY 1

**SESSION 8:30 – 10:00 a.m.**

- 1. Tax Evasion and the Psychology of Fraud

**CONCURRENT SESSIONS 10:15 – 11:45 a.m.**

- 2. Don't Get Wiped Out by a Killer Assessment!! Cutting Edge Ohio Sales Use Tax Compliance
- 3. Tax Aware Investment Best Practices All Tax Professionals Should Be Aware of
- 4. Ready, Set, Go...the First Post-H.B. 5 Filing Season Begins
- 5. Current Federal Tax Update

**CONCURRENT SESSIONS 12:45 - 2:00 p.m.**

- 6. Legislative Update
- 7. Don't Be Surprised by What the CAT Drags in: Commercial Activity Tax Update Spotlights Bright-Line Nexus and Sourcing
- 8. An Appreciation for Advanced Acceleration: Cost Segregation
- 9. Ethics in Tax Practice: Ohio (12:45 - 3:30 p.m.)

**CONCURRENT SESSIONS 2:15 – 3:30 p.m.**

- 10. Update on Ohio Pass-Through Entity Tax and Personal Income Tax
- 11. Helping You and Your Clients Understand the Low Income Housing Tax Credit
- 12. Generational Tax Planning: What to Do, What Should You Have Done? It's Not Too Late

**CONCURRENT SESSIONS 3:45 - 5:00 p.m.**

- 13. Reducing Taxes Responsibly Through Historic Preservation & Tax Credits: Simple, Repeatable, Exceptional
- 14. Multi-State Tax Update
- 15. Enhancing Your Qualified Retirement Plan Program
- 16. Retirement Plan Update & Overview

## DAY 2

**SESSION 8:30 – 10:00 a.m.**

- 17. The Outlook For The Economy and Financial Markets in 2017

**CONCURRENT SESSIONS 10:15 – 11:45 a.m.**

- 18. Interactive Live Polling Session: Employee Benefits—Mandatory Compliance Activities and ACA Reporting Mandates for 2017
- 19. Tax Return Identity Theft In Tax Practice
- 20. Up Your IQ on Tax Credits & Incentives
- 21. A Dummies Guide to FATCA

**CONCURRENT SESSIONS 12:45 - 2:00 p.m.**

- 22. Sales & Use Tax: Audit Preparation – The Storm's Coming!
- 23. Ohio General Tax Update
- 24. A Client's View of 1031 Exchanges: Why They Want to Know More!
- 25. Important International Tax Issues and Updates for Individuals

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- 26. Statistical Sampling...What You Need to Know to Avoid a "Wheels Off" Statistical Sample Audit
- 27. IRS Enforcement Activities: Where Are They Now and Where Do They Intend to Go?

- 28. The New Partnership (and LLC) IRS Audit Rules – Understanding the New Rules and the Practical Impact on Clients

- 29. Creating Efficient International Tax Structures

**CONCURRENT SESSIONS 3:45 - 5:00 p.m.**

- 30. Navigating Ohio's Audit Process
- 31. R&D Credits – 2016 Law Changes – AMT Offsets and Payroll Research Credits!
- 32. Tax Treaties 101: Everything You Wanted to Know but Were Afraid to Ask
- 33. Most Tax Efficient Methods of Transferring a Family Business to the Next Generation

# Sponsors



8:00 - 8:25 a.m.	<b>Registration and Continental Breakfast</b>			
8:25 - 8:30 a.m.	<b>Wecome</b>			
8:30 - 10:00 a.m.	<p><b>1. Tax Evasion and the Psychology of Fraud</b> 📺  <i>Toby Groves, MS, Groves Research and Consulting</i></p> <ul style="list-style-type: none"> <li>• Make sense of the latest research on what drives people to engage in tax evasion</li> <li>• Identify the reasons we overlook the most ominous and obvious red flags</li> <li>• Explore ways to improve professional judgment, skepticism and critical thinking skills to thwart tax fraud</li> </ul>			
10:00 - 10:15 a.m.	<b>Networking break</b>			
10:15 - 11:45 a.m.	<b>Learning Path 1</b>	<b>Learning Path 2</b>	<b>Learning Path 3</b>	<b>Learning Path 4</b>
	<p><b>2. Don't Get Wiped Out by a Killer Assessment!! Cutting Edge Ohio Sales/Use Tax Compliance</b>  <i>Steven Dimengo, CPA, JD, partner, Buckingham, Doolittle &amp; Burroughs, LLC</i></p> <ul style="list-style-type: none"> <li>• Develop a framework for collecting tax from customers only when required.</li> <li>• Explore how to support and document non-payment of tax on otherwise taxable property or services used in Ohio, including documenting exempt use.</li> <li>• Learn how to avoid personal liability for tax, penalty and interest for failing to collect tax on taxable sales.</li> </ul>	<p><b>3. Tax Aware Investment Best Practices All Tax Professionals Should Be Aware of</b>  <i>Stephen Riley, CFP, managing member, Clearview Wealth Solutions</i></p> <ul style="list-style-type: none"> <li>• Review the persistent issues in today's investment management industry that often damage investor returns.</li> <li>• Understand important investment concepts, including the difference between tax-aware and tax-efficient best practices.</li> <li>• Discover asset management strategies that all tax professionals should know.</li> </ul>	<p><b>4. Ready, Set, Go...the First Post-H.B. 5 Filing Season Begins</b>  <i>Thomas Zaino, CPA, JD, managing member, Zaino Hall &amp; Farrin LLC</i></p> <ul style="list-style-type: none"> <li>• Get an overview of the major municipal tax changes.</li> <li>• Review the latest legislation and developments in the municipal tax arena</li> <li>• Understand how the reforms will impact the upcoming filing season.</li> </ul>	<p><b>5. Current Federal Tax Update</b> 📺  <i>Mark Patrick, CPA, partner, Packer Thomas CPAs and owner, Nichols Patrick CPE</i></p> <ul style="list-style-type: none"> <li>• Get a comprehensive review of recent federal tax developments as well as analysis of items likely to be significant to CPAs.</li> <li>• Dissect court decisions that affect the average taxpayer.</li> <li>• Review Letter Rulings and Technical Advice Memoranda of interest to your organization or clients.</li> </ul>
11:45 a.m. - 12:45 p.m.	<b>Lunch</b>			
12:45 - 2:00 p.m.	<p><b>6. Legislative Update</b> 📺  <i>Greg Saul, Esq., CAE, director, tax policy, The Ohio Society of CPAs</i></p> <ul style="list-style-type: none"> <li>• Get an update on the hot state and federal issues.</li> <li>• Review developments with the Ohio Supreme Court decisions.</li> <li>• Discuss the 2016 election and what it means for business.</li> </ul>	<p><b>7. Don't Be Surprised by What the CAT Drags in: Commercial Activity Tax Update Spotlights Bright-Line Nexus and Sourcing</b>  <i>Richard Fry, JD, partner, Buckingham, Doolittle &amp; Burroughs, LLC</i></p> <ul style="list-style-type: none"> <li>• Review bright-line nexus and whether the Ohio Supreme Court will uphold economic nexus applied to out-of-state retailers.</li> <li>• Explore planning opportunities for gross receipt sourcing and how pending Board of Tax Appeals sourcing cases may impact your clients.</li> <li>• Identify and discuss the select exclusions from the CAT tax base.</li> </ul>	<p><b>8. An Appreciation for Advanced Acceleration: Cost Segregation</b>  <i>Ron Antal, CPA, MST, CGMA, managing director, RCG Tax Partners</i></p> <ul style="list-style-type: none"> <li>• Determine when a cost segregation study is beneficial.</li> <li>• Learn what components can be reclassified into shorter asset lives.</li> <li>• Understand the interplay between cost segregation and the tangible property regulations.</li> </ul>	<p><b>9. Ethics in Tax Practice: Ohio</b>            (12:45 - 3:30 p.m.)  <i>Mark Patrick, CPA, partner, Packer Thomas CPAs and owner, Nichols Patrick CPE</i></p> <ul style="list-style-type: none"> <li>• Learn how to provide quality tax services with proper documentation and appropriate client communication.</li> <li>• Discover how to steer clear of ethical complaints and disciplinary action.</li> <li>• Review Ohio Statutes governing the practice of public accounting and Board of Accountancy rules governing the conduct of CPAs performing tax services in Ohio.</li> </ul>
	2:00 - 2:15 p.m.	<b>Networking break</b>		
2:15 - 3:30 p.m.	<p><b>10. Update on Ohio Pass-Through Entity Tax and Personal Income Tax</b> 📺  <i>Steve Hall, JD, LLM, Zaino, Hall &amp; Farrin LLC</i></p> <ul style="list-style-type: none"> <li>• Discuss the unconstitutionality of the Tax on Closely Held Business by non-residents and its implications for your clients.</li> <li>• Discover why bright-line residency statute may not be so bright.</li> <li>• Review the 3% business income tax rate and business income deductions and how/when they apply to your clients.</li> </ul>	<p><b>11. Helping You and Your Clients Understand the Low Income Housing Tax Credit</b>  <i>Cathy Smucker, CPA, MT, NCP, tax manager, Clark Schaefer Hackett, Kevin Allmandinger, CPA, Clarke Schaefer Hackett, Philip Kirkendall, CPA, Clark Schaefer Hackett</i></p> <ul style="list-style-type: none"> <li>• Understand what Low Income Housing Tax Credit is and how it applies to your clients.</li> <li>• Review the associated tax and assurance compliance rules.</li> <li>• Dissect the tax credit's related partnership issues.</li> </ul>	<p><b>12. Generational Tax Planning: What to Do, What Should You Have Done? It's Not Too Late</b>  <i>Cynthia Kula, CPA, PFS, CFP, tax director, Walthall CPAs</i></p> <ul style="list-style-type: none"> <li>• Identify the key characteristics and diverse needs of different generations.</li> <li>• Establish and review generation-appropriate financial planning ideas.</li> <li>• Explore financial planning resources that you can use personally and professionally.</li> </ul>	
	3:30 - 3:45 p.m.	<b>Networking break</b>		
3:45 - 5:00 p.m.	<p><b>13. Reducing Taxes Responsibly Through Historic Preservation &amp; Tax Credits: Simple, Repeatable, Exceptional</b>  <i>Gordon Short, CPA, JD, managing director, tax advisory services, global X</i></p> <ul style="list-style-type: none"> <li>• Review the concepts and tax planning advantages of federal and state historic tax credits and historic conservation easements.</li> <li>• Discover how high net worth individuals, C-corporations and trusts can benefit from historic tax credits.</li> <li>• Determine how a historic conservation easement can be used as a strategic tax planning tool for high net worth individuals.</li> </ul>	<p><b>14. Multi-State Tax Update</b>  <i>Adam Garn, CPA, JD, MT, attorney, Zaino Hall &amp; Farrin LLC and Courtney Clark, CPA, MT, Deloitte Tax, LLP</i></p> <ul style="list-style-type: none"> <li>• Assess the year's key developments in multi-state tax.</li> <li>• Review recent state legislative and judicial decisions impacting multi-state taxation.</li> <li>• Identify planning opportunities and issues that may require you to shift taxpayer positions.</li> </ul>	<p><b>15. Enhancing Your Qualified Retirement Plan Program</b> 📺  <i>Thomas Sigmund, JD, attorney, Kegler Brown Hill + Ritter, Brian Hanna, AIF, senior retirement plan consultant, Everhart Advisors, and Brian Smith, QPA, QKA, retirement plan consultant, Trinity Pension Consultants, Inc.</i></p> <ul style="list-style-type: none"> <li>• Discover how to maximize executive contributions to a "defined contribution" qualified retirement plan program.</li> <li>• Learn about the workings of a Cash Balance Pension Plan, and review current IRS regulations and administrative positions on such plans.</li> <li>• Identify what clients are candidates for this enhanced retirement plan program.</li> </ul>	<p><b>16. Retirement Plan Update &amp; Overview</b>  <i>Richard Neagle, JD, MA, Wickens, Herzer, Panza, Cook &amp; Batista Co.</i></p> <ul style="list-style-type: none"> <li>• Review the advantages and disadvantages of different types of qualified plans.</li> <li>• Assess recent changes in the law and the implications for your clients.</li> <li>• Learn about the DOL final fiduciary regulations and the impact of changes in the IRS determination letter program.</li> </ul>

8:00 - 8:25 a.m.	Registration and Continental Breakfast			
8:25 - 8:30 a.m.	Housekeeping/Announcements			
8:30 - 10:00 a.m.	<b>17. The Outlook For The Economy and Financial Markets in 2017</b> 📺 <i>David Berson, PhD, senior vice president and chief economist, Nationwide</i> <ul style="list-style-type: none"> <li>Learn about where interest rates and Federal Reserve Board policy are headed.</li> <li>Determine what the pace of growth will be in the year ahead and what that will mean for business.</li> <li>Identify what impact the new President and Congress may have on the economy in 2017 and beyond.</li> </ul>			
10:00 - 10:15 a.m.	Networking break			
10:15 - 11:45 a.m.	<b>Learning Path 1</b>	<b>Learning Path 2</b>	<b>Learning Path 3</b>	<b>Learning Path 4</b>
	<b>18. Interactive Live Polling Session: Employee Benefits—Mandatory Compliance Activities and ACA Reporting Mandates for 2017</b> <i>David Petno, MHA, CHRP, benefits adviser, Accelerated Benefits</i> <ul style="list-style-type: none"> <li>Understand government mandates and IRS reporting requirements for employee benefit plans.</li> <li>Discuss—using Live Poling app—how other professionals are coping with the mandates.</li> <li>Determine the best way to focus on compliance activities to minimize exposure.</li> </ul>	<b>19. Tax Return Identity Theft In Tax Practice</b> 📺 <i>Mark Patrick, CPA, partner, Packer Thomas CPAs/owner, Nichols Patrick CPE</i> <ul style="list-style-type: none"> <li>Prepare to advise and assist clients with tax-related identity theft issues.</li> <li>Ensure your firm does not become the source of a tax identity theft breach.</li> <li>Explore tactics fraudsters use to separate taxpayers from billions of dollars.</li> </ul>	<b>20. Up Your IQ on Tax Credits &amp; Incentives</b> <i>Ron Antal, CPA, MST, CGMA, managing director, RCG Tax Partners</i> <ul style="list-style-type: none"> <li>Uncover the various credits, deductions and incentives available.</li> <li>Identify what activities trigger the various credits.</li> <li>Understand the forms, filings and other details involved in reaping the rewards of available tax credits.</li> </ul>	<b>21. A Dummies Guide to FATCA</b> <i>Robert Whittall, CPA, managing partner, Dyke Yaxley LLC</i> <ul style="list-style-type: none"> <li>Learn who FATCA affects and what it is supposed to achieve.</li> <li>Review what you need to do to be FATCA compliant.</li> <li>Dissect how FATCA and Intergovernmental Agreement interact.</li> </ul>
11:45 a.m. - 12:45 p.m.	Lunch			
12:45 - 2:00 p.m.	<b>22. Sales &amp; Use Tax: Audit Preparation – The Storm’s Coming!</b> <i>Joe Popp, JD, LLM, senior tax associate, Rea &amp; Associates, Inc.</i> <ul style="list-style-type: none"> <li>Experience a deep dive into sales and use tax issues.</li> <li>Identify likely targets through real-world examples and learn to review your client’s processes and records to help your client identify weak points.</li> <li>Review case studies to uncover lessons learned.</li> </ul>	<b>23. Ohio General Tax Update</b> 📺 <i>Debora Dardinger McGraw, CPA, JD, LLM, Zaino Hall &amp; Farrin LLC</i> <ul style="list-style-type: none"> <li>Discuss the legislative, judicial and administrative changes throughout the past year.</li> <li>Learn about the significant audit issues involved in taxation.</li> <li>Explore the refund and planning opportunities that are available.</li> </ul>	<b>24. A Client’s View of 1031 Exchanges: Why They Want to Know More!</b> <i>Dave Chrestensen, ChFC, marketing director, Robison Law Firm</i> <ul style="list-style-type: none"> <li>Dissect the details of the 1031 process and how best to use it to your clients’ advantage.</li> <li>Uncover changes to the 1031 rules that provide new and innovative ways to use the process in the realm of real property transactions.</li> <li>Understand the significant value of using the 1031 process for depreciating assets</li> </ul>	<b>25. Important International Tax Issues and Updates for Individuals</b> <i>Rob Whittall, CPA, ACA, Dyke Yaxley</i> <ul style="list-style-type: none"> <li>Learn how the foreign earned income exclusion interacts with the foreign tax credit.</li> <li>Understand U.S. residency issues and treaty tie-breaker rules.</li> <li>Review the reporting requirements for U.S. taxpayers with overseas pensions, assets, etc.</li> </ul>
2:00 - 2:15 p.m.	Networking break			
2:15 - 3:30 p.m.	<b>26. Statistical Sampling...What You Need to Know to Avoid a “Wheels Off” Statistical Sample Audit</b> <i>Brad Tomlinson, CPA, Zaino Hall &amp; Farrin LLC, and Jonathan Ross, CPA, Deloitte</i> <ul style="list-style-type: none"> <li>Understand how to define the population.</li> <li>Review sample designs and impacts.</li> <li>Discuss pitfalls and common misconceptions.</li> </ul>	<b>27. IRS Enforcement Activities: Where Are They Now and Where Do They Intend to Go?</b> 📺 <i>Vince Nardone, JD, LLM, managing partner, Nardone Limited</i> <ul style="list-style-type: none"> <li>Address various IRS collection alternatives impacting financially distressed businesses and individuals.</li> <li>Explore different options such as compromise, installment agreements, discharging taxes in bankruptcy, and other collection alternatives.</li> <li>Learn how tax liabilities impact business as well as individual clients.</li> </ul>	<b>28. The New Partnership (and LLC) IRS Audit Rules – Understanding the New Rules and the Practical Impact on Clients</b> <i>Mark Klimek, JD, CPA (inactive), McDonald Hopkins</i> <ul style="list-style-type: none"> <li>Understand the new IRS partnership audit rules implemented by the 2015 Budget Act.</li> <li>Learn how the rules change the way the IRS audits and assesses partnerships and LLCs.</li> <li>Review the practical impact of the new rules’ impact as it pertains to your clients’ existing partner and operating agreements.</li> </ul>	<b>29. Creating Efficient International Tax Structures</b> <i>Allen Littman, CPA, JD, LLM, MBA, Allen J. Littman</i> <ul style="list-style-type: none"> <li>Understand the basic types of outbound international tax structures.</li> <li>Learn how to increase the operational effectiveness of international business tax planning.</li> <li>Explore how to use tax treaties to improve the tax efficiency of outbound tax structures.</li> </ul>
3:30 - 3:45 p.m.	Networking break			
3:45 - 5:00 p.m.	<b>30. Navigating Ohio’s Audit Process – The Storm is Here!</b> <i>John Trippier, CPA, Zaino Hall &amp; Farrin LLC</i> <ul style="list-style-type: none"> <li>Learn how the Department of Taxation selects audits and the steps used to conduct the audit, including the workpapers and correspondence the department uses.</li> <li>Develop strategies to help minimize the liability prior to being contacted for audit by the department.</li> <li>Uncover ways to effectively manage the audit process if you are contacted for an audit to minimize the liability and time spent resolving the audit.</li> </ul>	<b>31. R&amp;D Credits – 2016 Law Changes = AMT Offsets and Payroll Research Credits!</b> <i>Denise Torrell, CPA, MT, federal senior manager, and Debora Dardinger McGraw, CPA, JD, LLM, Zaino Hall &amp; Farrin LLC</i> <ul style="list-style-type: none"> <li>Review the federal R&amp;D tax credit and identify qualifying businesses and activities.</li> <li>Understand how federal tax law changes and the addition of AMT offset provisions and payroll research credits may create opportunities for certain start-up companies.</li> <li>Discuss the application of federal guidelines to Ohio’s credit, loan program, and sales tax exemption and what that means for your organization or clients.</li> </ul>	<b>32. Tax Treaties 101: Everything You Wanted to Know but Were Afraid to Ask</b> <i>Allen Littman, CPA, JD, LLM, MBA, Allen J. Littman</i> <ul style="list-style-type: none"> <li>Unpack the details regarding how tax treaties are created, how they operate, and how they relate to statutes.</li> <li>Develop an understanding of specific tax treaty provisions pertaining to business that will enable you to spot issues.</li> <li>Review important new and ongoing developments in U.S. tax treaties that will facilitate planning.</li> </ul>	<b>33. Most Tax Efficient Methods of Transferring a Family Business to the Next Generation</b> 📺 <i>Gary Zwick, CPA, JD, LLM, AEP, partner, Walter   Haverfield LLP</i> <ul style="list-style-type: none"> <li>Review pending changes that impact the business transfer and identify marketing opportunities.</li> <li>Explore creative planning techniques and opportunities that are only available through 2016.</li> <li>Develop high-level planning strategies to minimize the tax impact to the family members involved.</li> </ul>



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