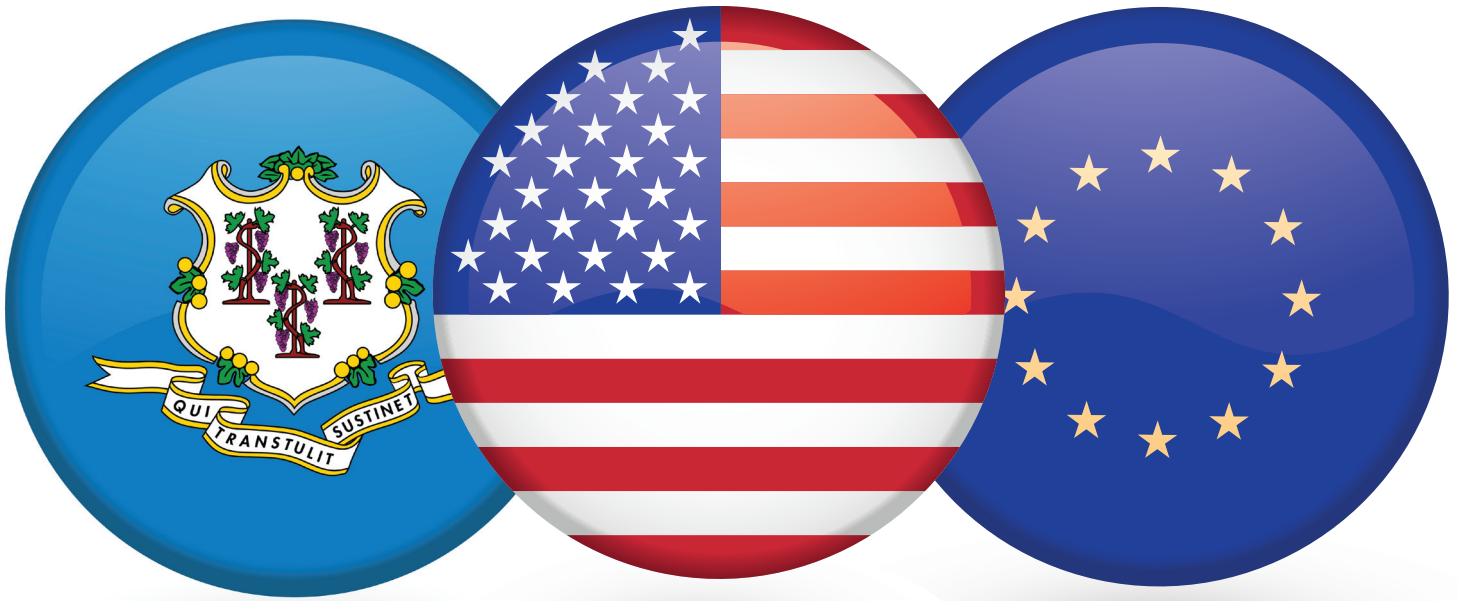


Connecticut Society of CPAs



CSCPA's Tax360° Conference

November 1-2, 2010

New Location! CSCPA Education Center, Rocky Hill, CT

Featured sessions:

- Economic Nexus in Connecticut and Elsewhere
- Sales Tax Audit Challenges for Cash Businesses
- International Estate Tax
- Healthcare Reform

...and more!

7:30 Registration

8:00 Opening Remarks

Sandra W. Pierog, CPA

Conference Co-Chair

Whittlesey & Hadley, P.C.

Hartford, CT

8:15 General Session 1

IRS Spotlight

9:30 Break

9:45 Concurrent Sessions

••• **Concurrent Session A**

Partnership Taxation Including Real Estate Transactions

John L. Evanich, Jr., CPA

J.H. Cohn LLP

Glastonbury, CT

••• **Concurrent Session B**

IRS Criminal Tax, Divorce, and Collection Update

Richard G. Convicer, Esq.

Convicer & Percy, LLP

Glastonbury, CT

Eric Green, Esq.

Convicer & Percy, LLP

Glastonbury, CT

Robert J. Percy, Esq.

Convicer & Percy, LLP

Glastonbury, CT

This session highlights collection issues such as offers in compromise, divorce and innocent spouse claims, alimony, and support rule resolving tax issues, as well as an update on IRS criminal investigations and sentencing issues.

••• **Concurrent Session C**

International Tax 101: A Survey of U.S. Tax Rules Governing Inbound and Outbound Transactions

Daniel L. Gottfried, Esq.

Rogin Nassau LLC

Hartford, CT

This program provides a survey of U.S. tax rules governing investments and business opportunities that cross international lines. Specifically, this program touches on the tax rules governing investments in the U.S. by non-U.S. persons and the tax rules governing U.S. persons' investments and business opportunities around the world. Some topics include

FIRPTA, Subpart F, and the PFIC regime. The goal of this program is to provide a broad understanding of these subjects.

10:55 Transition

11:00 Concurrent Sessions

••• **Concurrent Session D**

To Capitalize or Not, That is the Question – Current Developments in Capitalization

Ellen McElroy

Pepper Hamilton LLP

Washington, D.C.

Todd B. Reinstein, Esq., CPA

Pepper Hamilton LLP

Washington, D.C.

This panel explores the current landscape in the tax accounting field, focusing on the prospect for published guidance. Topics include a discussion of several highly anticipated guidance projects, including the “tangibles regulations,” guidance regarding transaction costs, and the treatment of sales-based royalties. The panel also discusses current audit trends and experiences in the capitalization area, and practical tips and strategies for resolving (or better yet avoiding) capitalization controversies.

••• **Concurrent Session E**

Medicaid and Long-Term Care Planning: We're a Step Closer to Clarity: Find Out What Works, What Might Work, and What Does Not Work

Paul T. Czepiga, CPA, JD

Czepiga Daly Dillman, LLC

Newington, CT

Brendan F. Daly, JD, CELA

Czepiga Daly Dillman, LLC

Newington, CT

Big news for married couples applying for Medicaid! Due to an August 2010 federal court decision in favor of married couples and against the State of Connecticut Department of Social Services, married couples now have another strategy that works. Learn about this new strategy and get an update on the Medicaid rule changes that Congress passed in February 2006, the Department of Social Services' May 2007 proposed regulations, and the July 2009 rejection of those proposed regulations by the Regulatory Review Committee of the Connecticut state legislature. You will walk away with an idea of what works, what might work, and what clearly does not work. What about new programs such as “Money Follows the Person” – will these help? What about the Connecticut Home Care Program for the Elderly – will it save the day if all else fails? Let's take the confusion out of the process, take a peek behind the curtain, and get your questions answered.

••• **Concurrent Session F**

**Cross-Border Payments – Regulations and
Tax Enforcement**

Thomas P. McQueen, CPA
Economic Analysis Group LLP
Boston, MA

Moderator:

Steven J. Kaplan, CPA, Esq.
Kaplan Global Tax Advisor, LLC
Glastonbury, CT

12:10 Luncheon

1:10 Post-Luncheon Keynote
Profiling the Computer Intruder

William L. Tafoya, Ph.D. (Retired FBI)
Professor and Director of Research, Henry C. Lee College of Criminal
Justice and Forensic Sciences, University of New Haven
West Haven, CT

This presentation explains the FBI's use of behavioral assessment (pro-
filing) as a tool in the investigation of serial criminal offenders including
cyber intruders. Discussed are research findings undertaken Janu-
ary – September 2010 of attacks on America's critical infrastructure.
Open as well for discussion are cases where profiling was under-
taken such as the infamous Unabomber (Theodore Kaczynski) who
terrorized America for nearly two decades before being located, ar-
rested, convicted, and sentenced to life for three murders in a federal
correctional institution.

1:55 Transition

2:00 Concurrent Sessions

••• **Concurrent Session G**

Responsibility in Tax Practice

John F. Raspante, CPA
Director of Compliance and Risk Management
Graf Repetti & Co., LLP
New York, NY

This session reviews specific code of conduct scenarios in tax engage-
ments. This session also compares and contrasts the various codes of
conduct governing tax engagements.

••• **Concurrent Session H**

Investing for the Future in Volatile Markets

Angelo A. Chrysoulakis, CFA
Regional Director
Morgan Stanley Smith Barney

••• **Concurrent Session I**

International Estate Tax

Richard LeVine, Esq.
Withers Bergman LLC
New Haven, CT

3:10 Cookie Break

3:25 General Session 2

**Healthcare Reform: Tax and Employee
Benefit Issues**

Ira H. Goldman, Esq.
Shipman & Goodwin, LLP
Hartford, CT

Kelly Smith Hathorn, Esq.
Shipman & Goodwin, LLP
Hartford, CT

Alan E. Lieberman, Esq.
Shipman & Goodwin, LLP
Hartford, CT

This session reviews the Patient Protection and Affordable Care Act, fo-
cusing on the tax and employee benefit law changes effective in 2010,
and the next few years that employers and tax practitioners should plan
for now.

4:35 Adjournment

7:30 Registration

8:00 Opening Remarks

Duncan W. May, CPA

Conference Co-Chair

Miller, Moriarty & Company, LLC
New Britain, CT

8:15 General Session 1

Connecticut Legislative Update

Stephen J. LaRosa, CPA

PricewaterhouseCoopers
Hartford, CT

Alan E. Lieberman, Esq.

Shipman & Goodwin, LLP
Hartford, CT

A discussion of the recent court cases, tax legislation, rulings and other administrative pronouncements affecting Connecticut state taxation today.

9:35 General Session 2

**The Brave New World of Economic Nexus in
Connecticut and Elsewhere**

Felicia S. Hoeniger, Esq.

Robinson & Cole LLP
Hartford, CT

Arthur R. Rosen, Esq.

McDermott Will & Emery LLP
New York, NY

Richard W. Tomeo, Esq.

Robinson & Cole LLP
Hartford, CT

This panel discusses Connecticut's new economic nexus rules for both personal and corporate income tax purposes, similar legislation adopted in other states, and the potential for challenging such provisions on a constitutional basis.

10:55 Break

11:10 Concurrent Sessions

••• **Concurrent Session A**

**Unitary Tax Filing – Unwary Business Owners
Beware!**

Patrick J. Duffany, JD, CPA

J.H. Cohn, LLP
Glastonbury, CT

Brenden M. Healy, CPA

J.H. Cohn, LLP
Glastonbury, CT

An overview of unity tax trends and concepts. Do you know how unitary taxes can affect your client?

••• **Concurrent Session B**

Personal Income Tax

L. Michael Romeo, Tax Unit Manager

State of Connecticut Department of Revenue
Income Tax Audit Unit
Hartford, CT

Lindsay M. LaCava

McDermott Will & Emery LLP
New York, NY

••• **Concurrent Session C**

**Sales Tax Audit Challenges for Cash Businesses:
Business Records, Audit Periods, Penalties, and
More**

Felicia S. Hoeniger, Esq.

Robinson & Cole LLP
Hartford, CT

Bruce A. Innes

State of Connecticut Department of Revenue
Hartford, CT

This panel discusses the unique sales tax issues that confront cash businesses. Beginning with an overview of the characteristics that define cash businesses, the panel's presentation covers three broad topics: how to resolve state tax issues before they arise, sales tax audit issues (including the possibility of civil and criminal penalties), and audit periods that exceed the statute of limitations. Finally, we will discuss audit resolution, including offers in compromise and payment plans.

12:30 Luncheon

1:25 Post-Luncheon Keynote

DRS Update and Hot Topics

Richard D. Nicholson, Esq., Commissioner

State of Connecticut Department of Revenue
Hartford, CT

2:10 Transition

2:15 General Session 3

The Honorable Lowell P. Weicker, Jr.

Old Lyme, CT

3:00 Transition

3:15 Concurrent Sessions

••• **Concurrent Session D**

**Taxation of Connecticut Pass-Through Entities
and Their Owners**

John Biello, Division Chief, Income Tax Subdivision

State of Connecticut Department of Revenue
Hartford, CT

Anthony J. Switajewski, CPA

Blum Shapiro
West Hartford, CT

This session focuses on the Connecticut taxation of pass-through entities (i.e., S Corporations, partnerships, limited liability companies, etc.) and their owners. In addition, the role of the Connecticut Department of Revenue Services' BETA Unit as it relates to auditing pass-through entities is discussed. Topics include recently enacted tax legislation affecting pass-through entities and their owners, form changes, common filing errors and audit issues, a technical discussion of apportionment, sourcing of income and deductions, and the withholding tax requirement.

••• **Concurrent Session E**

State Employment Tax Audit Hot Topics

Carl D. Guzzardi

Connecticut Department of Labor
Wethersfield, CT

Alan E. Lieberman, Esq.

Shipman & Goodwin, LLP
Hartford, CT

Jeffrey Wojtusik, Tax Unit Manager

State of Connecticut Department of Revenue
Business and Employment Tax Audit Unit (BETA)
Hartford, CT

Raymond J. Casella, Esq.

Shipman & Goodwin, LLP
Hartford, CT

Henry J. Zaccardi, Esq.

Shipman & Goodwin, LLP
Hartford, CT

This session focuses on selected hot topics in state employment tax audits including worker classification disputes and the ABC test vs. the common law test, nonresident employees, and responsible person liability.

••• **Concurrent Session F**

**Resolution of Sales Tax Issues in Connecticut:
Examination, Appeal, Litigation, and Collections**

Richard G. Convicer, Esq.

Convicer & Percy, LLP
Glastonbury, CT

Eric Green, Esq.

Convicer & Percy, LLP
Glastonbury, CT

Robert J. Percy, Esq.

Convicer & Percy, LLP
Glastonbury, CT

This panel covers the resolution of sales tax issues. The program addresses how to achieve the optimum outcome for audited taxpayers. Is the case suitable for settlement by informal conference, or is it preferable to proceed to the appellate division by filing a protest? If settlement is not reached, what are the considerations for filing suit in Superior Court? The critical issue of how to satisfy the liability with the collection and enforcement division will also be addressed. A recent case law update regarding recordkeeping requirements for businesses will also be presented.

4:30 Adjournment

CSCPA Tax360° Conference

Monday, November 1, 2010 – Tuesday, November 2, 2010
CSCPA Education Center, Rocky Hill, CT

Conference Information

Registration Fee: See below.
Registration: 7:30 – 8:00 a.m.
Conference Program: 8:00 a.m. – 4:35 p.m.
CPE Credit: 8/16 hours
Attire: Casual attire recommended. Meeting room temperatures are difficult to control; please dress in layers to ensure comfort.

Location

I-91 Heading North

Take Exit 23 and turn left at the end of the ramp. At the third traffic light, get into the middle or left lane and, at the traffic light, turn left onto Cromwell Avenue(The Shunpike). Go to the third traffic light and turn left onto Brook Street. The entrance to 716 Brook Street is on your right; follow around to back of the building marked 716 and look for the CSCPA awning.

I-91 Heading South

Take Exit 23 and turn right at the end of the exit ramp. Go straight through the next traffic light. As you approach the second traffic light, get into the middle or left lane and, at that traffic light, turn left onto Cromwell Avenue(The Shunpike). At the third traffic light, turn left onto Brook Street. The entrance to 716 Brook Street is on your right; follow around to back of the building marked 716 and look for the CSCPA awning.

Registration and Fee

Advance registration including payment is required. The fee includes materials, breaks, and lunch. Course confirmations will be sent via email.

Registration Fees Attending Both Days

Standard Fees	Early Bird Fees*
\$435 Member	\$400 Member
\$510 Nonmember	\$475 Nonmember

Attending One Day

Standard Fees	Early Bird Fees*
\$280 Member	\$245 Member
\$355 Nonmember	\$320 Nonmember

*Early Bird fee good through 10/18/2010.

Cancellation

Cancellations received after October 25, 2010 are subject to a \$50 cancellation fee. There will be no refunds for cancellations received after October 26, 2010.



Education and Research Foundation of the
 Connecticut Society of Certified Public Accountants
 716 Brook Street, Rocky Hill, CT 06067
 860-258-4800 • CPE Fax: 860-571-6830

Register online at www.cscpa.org/tax360.

**2010 Tax360°
 Registration Form**

Aqua Turf Club
 Plantsville, CT
 November 1-2, 2010

Check **A.** CSCPA Member # _____ (Pays Member Fee) **C.** CPE Subscriber (Pays Member Fee)
One: **B.** Member of _____ State CPA Society (Pays Member Fee) **D.** Nonmember (Pays Nonmember Fee)

Session Choices: Please check the day(s) and circle the breakout sessions you plan to attend.

<input type="checkbox"/> Monday: Session 1: A, B or C Session 2: D, E or F Session 3: G, H or I	<input type="checkbox"/> Tuesday: Session 1: A, B or C Session 2: D, E or F
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Name _____
Firm _____
Address _____
City/State/Zip _____
Phone _____ Fax _____
Email _____
Dietary Requirements/Special Needs _____

Registration Fees	
Attending Both Days	
Standard Fees	Early Bird Fees*
\$435 Member	\$400 Member
\$510 Nonmember	\$475 Nonmember
Attending One Day	
Standard Fees	Early Bird Fees*
\$280 Member	\$245 Member
\$355 Nonmember	\$320 Nonmember
*Early Bird discount expires 10/18/2010.	

Enclosed \$ _____ (Registrations received with payment by October 18, 2010 with payment qualify for the Early Bird Discount.)
Payment: Check to CSCPA Foundation Visa, MasterCard, or AmEx _____ Exp. Date _____
Cardholder's Name _____ Cardholder's Signature _____