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The 2009
University of Massachusetts

TAX SCHOOL FOR PRACTITIONERS

One Day Workshops

Introductory Tax Preparation

BURLINGTON: September 17

Estate and Gift Taxation

DEDHAM: October 19

Fiduciary Income Taxation

DEDHAM: October 20

Tax School for Practitioners

AMHERST:	**November 4-5**
STURBRIDGE:	**November 9-10**
MANSFIELD:	**November 16-17**
ANDOVER:	**November 18-19**
HYANNIS:	**Nov. 30-Dec. 1**
WOBURN:	**December 3-4**
RANDOLPH:	**December 8-9**
NATICK:	**December 10-11**

THE UMASS TAX SCHOOL

The Tax School offers two-day update workshops on federal and state income tax developments at eight locations. The Internal Revenue Service and the Massachusetts Department of Revenue will again be cooperating in presentations. As always, we will review recent laws and regulations that affect preparation of this year's tax returns.

The primary audience of the workshops is experienced tax practitioners (e.g., Attorneys, CPAs, Enrolled Agents and Public Accountants). All who attend will receive the 2009 UMass Income Tax Workbook and a certificate verifying completion of 16 Continuing Professional Education credits, including two hours of ethics. The UMass Tax School is accepted by the CFP Board as a continuing education sponsor and the course meets their requirements for 16 credits. We have applied for and expect to receive Massachusetts Insurance Continuing Education credits for practitioners who need them.

New this year, we are offering a one-day course at an introductory level, built around completion of Form 1040. For more information , see overleaf.

We also offer two specialized one-day workshops on Estate and Gift Taxation and on Fiduciary Income Tax Reporting. Massachusetts resident agents may wish to note that each workshop has been approved for 7 credit hours by the Massachusetts Division of Insurance. For more details, see below.

P. Geoffrey Allen, Program Director
Earl Bean, CPA, Technical Coordinator

Two separate workshops in the area of Estate and Fiduciary Income Taxation, conducted by Robert Barnhill, III, CPA, an attorney from Lubbock, Texas. Robert conducts a variety of continuing education courses for practitioners in numerous states and consistently receives high marks for both his knowledge and his lively and entertaining presentation. He is Past-President of Toastmasters International. This will be his twelfth year on the UMASS program. In the Fiduciary Income Taxation workshop, Earl Bean,CPA, will discuss differences between the Massachusetts and Federal situations. For each workshop participants can receive up to 8 CPE credits. Each is approved for 7 credit hours for Massachusetts resident agents by the Massachusetts Division of Insurance, and meets the requirements of the CFP Board for 8 credits.

UNDERSTANDING ESTATE AND GIFT TAXATION

October 19, 2009 (Monday)
Holiday Inn, Dedham

Practitioners who attend this one-day workshop should come away having learned the rules concerning the computation of gift, estate and generation-skipping transfer taxes and how to reduce total transfer taxes. Offered now for an eighth year, this is a basic course aimed at experienced tax practitioners who have relatively little exposure to this specialized area. The workshop will use a text written by the instructor and updated to reflect recent changes. It is included as part of the registration.

PROGRAM

7:30-8:15	Registration and Continental Breakfast
8:15-4:30	The computation scheme of transfer taxes; how to reduce total transfer taxes; computing estate, gift, and generation-skipping taxes.

FIDUCIARY INCOME TAXATION: A COMPREHENSIVE REVIEW

October 20, 2009 (Tuesday)
Holiday Inn, Dedham

An intermediate-level course, designed for practitioners who have some understanding of the legal operations of estates and trusts. Its objective is to provide a comprehensive review of rules and requirements concerning the income taxation of estate, simple trusts and complex trusts. Uses the latest revision of the text written by the instructor, included as part of the registration.

PROGRAM

7:30-8:15	Registration and Continental Breakfast
8:15-3:30	Types of income taxable to a fiduciary entity; deductions available in computing adjusted total income; computation and allocation of distributable net income; income distribution deduction; taxation of beneficiaries; alternative minimum tax.
3:30-4:30	Massachusetts and Federal differences, forms and examples.

Buffet lunch at hotel between 12:00 and 1:00

CONFERENCE REGISTRATION

Registration includes all materials, continental breakfasts, morning and afternoon breaks and lunches. **Pre-registration with payment is required.** Early registration is advised. Space at each session is limited and registration is on a first-come, first-served basis. For your convenience, if paying by credit card registrations can be faxed, or made online. If by one week before the workshop starting date you have not received a confirmation letter, contact us right away.

CHANGES AND CANCELLATIONS

Your total registration fee will be refunded in full if we receive a cancellation request by letter, telephone or fax, **at least two days before the start of the session for which you registered.** A $50 cancellation fee for the two-day workshop ($25 for the one-day) will be withheld if the cancellation notice is received later than three days prior to the session. There will be no refunds after the program begins. You may contact us before the beginning of the session for which you are registered and switch to another site, without charge.

SCHOOL SITES

If you wish to stay overnight at the conference hotel, you must make arrangements directly with the hotel. Randolph is a conference center only, there are hotels nearby.

Amherst: Univ. of MA, 163C Campus Center, Amherst 01003 (413)549-6000.
Sturbridge: Sturbridge Host Hotel & Conf. Center, 366 Main St., Sturbridge 01566 (508)347-7393.
Mansfield: Holiday Inn, 31 Hampshire St., Mansfield 02048 (508)339-2200.
Andover: Wyndham Andover, 123 Old River Rd, Andover 01810 (978)975-3600.
Hyannis: Cape Codder Resort, 1225 Iyanough Rd. & Bearse's Way, Hyannis 02601 (508)771-3000
Woburn: Hilton, 2 Forbes Rd., Woburn 01801 (781)932-0999
Randolph: Lantana, 43 Scanlon Dr., Randolph 02368, (781)961-4660.
Natick: Crowne Plaza, 1360 Worcester Rd., Natick 01760 (508)635.8800

TWO-DAY TAX SCHOOLS

INSTRUCTORS

George Barresi, Training Division, DOR
Earl Bean, CPA, Bean, Hatzis & Assoc.
Paul Bernstein, Esq., Law Office of Paul Bernstein, Salem
Paul Blais, EA, Bean, Hatzis & Assoc., Salem
Phil Dardeno, CPA, Dardeno & Assoc.
Barry Gorevitz, Revenue Agent, LMSB, IRS
Steve Lambert, CPA, Revenue Agent, IRS
William Lauziere, Training Division, DOR
Brian Lynch, Training Division, DOR
Jerry Lucente, CPA, Territory Manager, IRS
Cheryl Morse, EA, Emerging Business

NEW!!

Introductory Tax Preparation Seminar
September 17, 2009, 8:30 am – 4:30 pm
Hilton Garden Inn, Burlington

A 1-day course in basic income tax preparation for a professional. Its target audience is tax practitioners with less than two years experience. It also serves as a refresher course for those with more experience who are returning to tax preparation or simply want a thorough review. Based on the 1040 Form, topics include: filing status, reporting income on Form 1040, line by line, adjustments to income, standard versus itemized deductions. Also, detailed discussion of Schedule C, self-employment and Schedule SE, supplemental income (rental example) and Schedule E, depreciation and Form 4562, sale of Business Assets and Form 4797, capital gains and Schedule D.

8 CPE credits available
Workbook and all meals included

Instructor : **Guido van der Hoeven**, Director, N. Carolina Income Tax Schools

PROGRAM

Each day: 7:30-8:15 Registration and Continental Breakfast

FIRST DAY:
8:15-12:00 *Federal Taxes I*
Welcome and Introductory Remarks

New legislation and key dates impacting prior legislation
IRS Issues
Estate and Gift Taxation
Retirement
Energy Credits

12:30-1:30 Buffet lunch at hotel

1:30-4:30 *Federal Taxes II*
Individual Tax Payer Issues
Investment Issues
Tax Credits
Net Operating Losses
Bankruptcy
Tax Aspects of Divorce

SECOND DAY:

8:15-10:45 *New Developments in Massachusetts State Taxes*

Administrative and Technical Law Changes Affecting State Tax Laws
Top Ten Issues Affecting State Taxation

10:45-12:00 **Ethics**

12:00-1:00 Buffet lunch at hotel

1:00-4:30 *Federal Taxes III*
Rulings and Cases
Business Issues
Business Entities
Tax Practice
Real Estate Issues

Download a registration form or register online! Instructions on our website ***http://www.umass.edu/taxschool/***

REGISTRATION FORM
Only one registrant per form, please
This form may be reproduced

Name ______________________________
Title ______________________________
Organization ________________________
Address ____________________________
City _______________________________
State ________________ Zip __________
Phone _____________________________
Email ______________________________

Two-day tax school $310
Location (Circle one)
Amherst Sturbridge Mansfield Andover
Hyannis Woburn Randolph Natick

One-day workshops
_____ Intro Tax Preparation, (Thursday) $175
_____ Estate workshop, (Monday) $175
_____ Fiduciary workshop, (Tuesday) $175

TOTAL REGISTRATION FEE $____
If payment will be **received** *at least 2 weeks* before the date of the conference deduct ($20 for two day) and ($10 for each one day). $____
Net registration fee $____
___Check payable to **University of Massachusetts** enclosed with this form.
___My registration fee is being paid for me by
Name ________________ Phone ________
Please charge my VISA or Mastercard
Card number _________________________
Expiration Date _________Card Zip Code________
Signature ____________________________

Please send this registration form to:
Barbara Talenda, Tax School Administrator
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Univ. of Massachusetts, Amherst MA 01003-9246
Fax: 413.545.5853
Questions??? Phone: 413.545.5732