The 2011
University of Massachusetts

TAX SCHOOL FOR PRACTITIONERS

One Day Workshops

Introductory Tax Preparation
RANDOLPH: October 21

Estate and Fiduciary Tax Preparation
STURBRIDGE: November 22
WAKEFIELD: December 1

Tax School for Practitioners

AMHERST: November 2-3
MANSFIELD: November 9-10
HYANNIS: November 14-15
ANDOVER: November 17-18
FRAMINGHAM: November 28-29
STURBRIDGE: December 5-6
RANDOLPH: December 8-9
WAKEFIELD: December 12-13

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THE UMASS TAX SCHOOL

The Tax School offers two-day update workshops on federal and state income tax developments primarily aimed at experienced tax practitioners (e.g., Attorneys, CPAs, Enrolled Agents and Public Accountants). All who attend will receive the 2011 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. The Internal Revenue Service and the Massachusetts Department of Revenue will again be cooperating in presentations.

For a second year, we are offering a one-day course at an introductory level built around completion of Form 1040. Participants last year rated it as both entertaining and highly informative. The course covers many of the topics in the proposed IRS Level 1 examination. For details, see below.

New this year, we are also offering at two locations, a specialized one-day workshop on Estate and Gift Taxation and Fiduciary Income Tax Reporting. For more details, see below.

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

INTRODUCTORY TAX PREPARATION SEMINAR

October 21, 2011 8:30am-4:30pm
The Lantana, Randolph

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 North Carolina Income Tax Schools.

UNDERSTANDING ESTATE AND GIFT TAXATION AND FIDUCIARY INCOME REPORTING

November 22, 2011, Sturbridge Host Hotel
December 1, 2011, Sheraton Hotel, Wakefield
8:30am-4:30pm

A 1-day "hands-on" workshop tracing a "hypo-statical" [displaying the essence of an estate] through the filing of Federal and State forms 706, final returns of the decendent, the entity created to close out the affairs of the estate, and the taxation of distributions to beneficiaries. The reporting of gifts made prior to death will be part of the "hypo-statical" estate. The focus will be on under-standing and completing the required forms. The target audience is experienced tax practitioners seeking more familiarity with these forms.

8 CPE credits available, 7 credits for Massachusetts insurers applied for.

Workbook and all meals included
Instructors:
Paul Bernstein, Esq., Law Offices of Paul Bernstein
Earl Bean, CPA, Bean, Hatzis & Assoc.
George Barresi, EA, MA Dept. of Revenue

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.
Mansfield: Holiday Inn, 31 Hampshire St., Mansfield 02048 (508)339-2200.
Hyannis: Cape Codder Resort, 1225 Iyanough Rd. & Bearse's Way, Hyannis 02601 (508)771-3000
Andover: Wyndham Andover, 123 Old River Rd, Andover 01810 (978)975-3600.
Framingham: Sheraton, 1657 Worcester Rd., Framingham, MA 01701 (508)879-7200
Sturbridge: Sturbridge Host Hotel & Conf. Center, 366 Main St., Sturbridge 01566 (508)347-7393.
Randolph: Lantana, 43 Scanlon Dr., Randolph 02368, (781)961-4660.
Wakefield: Sheraton, 1 Audubon Rd., Wakefield 01880 (781)245-9300

INSTRUCTORS FOR THE TWO-DAY TAX SCHOOLS:

George Barresi, Training Division, DOR
Earl Bean, CPA, Bean, Hatzis & Assoc.
Paul Bernstein, Esq. Law Office of P. Bernstein
Paul Blais, EA, Bean, Hatzis & Assoc.
Phil Dardeno, CPA, Dardeno & Assoc.
Robert Finkel, Esq., Morse, Barnes-Brown & Pendleton, PC
Barry Gorevitz, Revenue Agent, LMSB, IRS
William Lauziere, Training Division, DOR
Brian Lynch, Training Division, DOR
Jerry Lucente, CPA, Territory Manager, IRS
Louise Mallett, VP Retirement Services, Salem Five
Mary Marcotte, Senior Stakeholder Liaison, IRS
Cheryl Morse, EA, Emerging Business Partners, Inc.

PROGRAM

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

FIRST DAY:	SECOND DAY:
8:15-12:00 *Federal Taxes I*	8:15-10:40 *New Developments in Massachusetts State Taxes*
Welcome and Introductory Remarks	**Massachusetts Update including Top Ten Changes**
IRS Issues	**Massachusetts/Federal Differences**
Update on status of Estate and Gift Taxation	10:40-12:30 **Ethics and Tax Practice**
Limited Liability Companies	12:30-1:15 Buffet lunch at hotel
New Legislation and selected Rulings and Cases	1:30-4:30 *Federal Taxes III*
12:30-1:15 Buffet lunch at hotel	**Retirement**
1:15-4:30 *Federal Taxes II*	**Conversion to Roth-IRA**
Foreign Issues	**Business Entities**
Buy-Sell Agreements	**Business Issues**
Individual Taxpayer Issues	
Casualty Gains and Losses	
Real Estate Issues	

Qualifies for 16 hours of Continuing Professional Education credits, including 2 hours of ethics training for CPAs and Enrolled Agents.

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 $320
Location (Circle one)
Amherst Mansfield Hyannis Andover
Framingham Sturbridge Randolph Wakefield

One-day workshops
_____ Estate & Fiduciary workshop $185
Location (Circle one) Sturbridge Wakefield

_____ Intro Tax Preparation $185

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 ______ **Billing Zip Code**_____
Signature ______________________

Please send this registration form to:
Barbara Talenda, Tax School Administrator
Department of Resource Economics
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Univ. of Massachusetts, Amherst MA 01003
Fax: (413)545-5853
Questions: (413)545-5732