Learn more. Stress less.

Everything you need to know for the 2009 tax season.

Called the "best tax conference in the Midwest"

Led by the highly respected Dale Kiefer, PhD, CPA, the UC Income Tax Conference is the quality "tax education resource" in the region. In this in-depth, two-day presentation of new and old tax laws, you'll:

- Learn the latest changes in tax laws and regulations
- Receive your comprehensive 600+ page tax guide book
- Gain credits: 16 CPE, 13 CLE, 16 CE
- Take the optional exam for 8 Ohio CPE hours
- Enjoy complimentary breakfast, lunch and parking

Join us.

December 15–16, 2009 | 9AM–5PM

Duke Energy Center | Downtown Cincinnati

For information contact:

University of Cincinnati
Department of Accounting
PO Box 210211
Cincinnati, OH 45221
Phone: 513-556-7025
email: taxconference@uc.edu
www.business.uc.edu/taxconference

REGISTER NOW!

www.business.uc.edu/taxconference

Cancellation Policy

If a participant cancels within 30 days, but prior to 10 days from the start of the program, a 50% refund will be issued. If a participant cancels 10 working days or less prior to the start of the program, the fee will not be refunded. In all situations, at any time prior to the start of the program, you may substitute another person in your place.

ATTENTION MAILROOM:
If the addressee is no longer with the company, please forward this to another person.

University of Cincinnati
Income Tax Conference
Department of Accounting
PO Box 210211
Cincinnati, OH 45221

Non-Profit Org.
U.S. Postage
PAID
Cincinnati, Ohio
Permit No. 133

December 15–16, 2009 | Duke Energy Center

An in-depth presentation of NEW and old tax laws by Dale Kiefer, PhD, CPA and other industry experts

42nd Annual

UC Income Tax Conference

Your tax season tune-up

College of **Business**
Department of Accounting

UNIVERSITY OF Cincinnati

42nd Annual

UC Income Tax Conference

Your tax season tune-up
December 15–16, 2009 | 9AM–5PM
Duke Energy Center | Downtown Cincinnati

Overview

The UC Tax Conference is a well-known forum for continuing education, peer networking and staying current with tax rules and regulations.

Who Should Attend?

All tax and accounting practitioners, tax preparers, enrolled agents, city and state tax officials, attorneys, paralegals, bankers, financial planners and anyone whose business or profession is impacted by income tax law will benefit by attending this conference. New tax legislation enacted this year makes attending this year's conference especially important.

Conference Leader

Nationally known as a tax authority, speaker and conference leader, Dale Kiefer, PhD, CPA, is a UC College of Business professor emeritus of accounting and business law. A member of the American Institute of Certified Public Accountants, he has published many articles in noted accounting journals and is widely acclaimed for his ability to effectively communicate accounting and tax terminology to individuals at all levels of expertise. Dr. Kiefer has worked with the IRS to develop materials and programs throughout the Midwest. Dr. Kiefer is assisted by Judy Barron, EA.

Presenters

Alan Bieber, CPA
Barnes, Dennig & Co. Ltd., CPA
Jody Brant, LLM
Katz, Teller, Brant & Hild, LPA
William M. Freedman, Esq.
Dinsmore & Shohl, LLP
B. Jack Griffin, CPA
Mellott & Mellott, CPA
Roger Hehman, MBA, CPA
University of Cincinnati
Stephen C. Kisling, JD
Katz, Teller, Brant & Hild, LPA
John Linstead
Internal Revenue Service
Margaret Reed, PhD, CPA
University of Cincinnati
Howard Richshafer, Esq.
Wood & Lamping LLP
Stanley L. Ruby, JD
Schwartz, Manes, Ruby & Slovin, LPA
Jeffrey P. Sherman, JD, CPA (inactive)
Mark Stiebel, JD
Graf & Stiebel, LPA

Continuing Professional Education (CPE) Credits and Exam

- Participants can earn 16 CPE credits from the Ohio, Indiana and Kentucky Boards of Accountancy
- Enrolled agents earn 16 CPE credits
- CFPs can earn 16 CE credits
- Continuing Legal Education (CLE) credits (13 hours)
- There is an optional take-home exam and eight additional CPE credits will be awarded for successfully passing the exam

What Will Be Covered?

NEW LEGISLATION
- Review of prior legislation as it impacts 2009 returns
- 2009 legislation, current to the date of the conference
- Table of effective & sunset dates for selected provisions in new & prior legislation

INDIVIDUAL TAXPAYER ISSUES
- Definition of a qualifying child
- Married filing jointly vs. married filing separately
- Miscellaneous deductions not subject to the 2% floor
- Long-term care payments
- Kiddie tax
- Taxpayer living & working abroad
- Resident and non-resident aliens

BUSINESS ISSUES
- Cost of goods sold
- Sale of a business
- Conversion of a business auto to personal use
- Start-up costs
- Repairs vs. capital improvement
- Loan expenses

RETIREMENT ISSUES
- Repeal of the RMD for 2009
- Financial distress reverberations including plan losses
- Conversion of IRA to Roth
- IRA distributions penalty exceptions

INVESTMENT ISSUES
- Zero percent capital gains for 2009 & 2010

INVESTMENT ISSUES (cont'd)
- Conversion of residence to a rental
- 529 plan losses
- Losses on stocks, bonds & mutual funds
- Abandonment & worthless securities
- Ponzi scheme

IRS ISSUES
- Tax Credits
- Net Operating Losses
- Issues tax preparers face in their tax practices
- Tax exempt statuses for tax-exempt organizations

PRACTICAL ISSUES
faced by practioners in their income tax practice:
- Comparison of business entities with respect to fringe benefits
- Reasonable compensation
- Late & flawed S election
- Basis in S corporations & partnerships
- New single member LLC EIN & liability rules

RULINGS AND CASES
- Selected rulings and cases that were issued from September 2008 through August 2009, providing an update on issues being addressed by the IRS and the courts.

OHIO STATE INCOME TAX UPDATE

College of **Business**

UNIVERSITY OF Cincinnati

UC Income Tax Conference

REGISTRATION FORM

Register online at www.business.uc.edu/taxconference

Please print; duplicate as necessary.

Name _____

Title _____

Organization _____

Department _____

Address _____

City _____ State _____ Zip _____

Phone _____ Fax _____

Email _____

Fees

Conference (Tuesday–Wednesday, December 15–16, 2009)

	Before 12/1/09	After 12/1/09
Registration	☐ **$280**	☐ **$305**
UC Alumni Registration	☐ **$260**	☐ **$295**
5+ from same organization	☐ **$260**	☐ **$295**

(Please complete a separate form for each individual.)

Exam ☐ **$50**

Total Amount Due _____

Method of Payment

☐ Check or money order (make payable to University of Cincinnati)

Contact _____ Phone _____

☐ VISA ☐ MasterCard ☐ American Express

Card Number _____

Exp. Date _____

Signature _____

Please return form and payment to:
University of Cincinnati, Accounting Department, PO Box 210211, Cincinnati, OH 45221
Fax: (513) 556-6278