

AICPA conference



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**Pre-Conference
Workshops:**
Sunday, October 31st

**Post-Conference
CPA/IRS Tax
Issues Meeting:**
Wednesday,
November 3

National Conference on Federal Taxes

NOVEMBER 1–2, 2004

**JW Marriott Hotel Pennsylvania Avenue
Washington, DC**

AICPA

www.cpa2biz.com/conferences

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CONFERENCE HIGHLIGHTS:

- *The 2004 Tax Year in Review*
- *Tax Valuation Issues*
- *Legislative and Tax Law Updates*
- *Update on Educational Funding*
- *Various Partnership Fix-It Strategies*

Important:

Day 2 of this year's conference will be held on Election Day. **Please make arrangements to vote by absentee ballot in this important national decision.** (Results projections will be available throughout the day.)

Speaker Materials Online!

Approximately two weeks prior to the conference, **all registered attendees will be able to access detailed session materials online.** You'll receive notification and instructions for accessing and downloading this information.

All attendees will receive a bound manual on-site, which will include speaker bios and "brief outlines" of sessions. Please note that it will not include the full set of speaker materials. Attendees may elect to print and download the full set of materials and bring them to the conference.

Special Note: Please make sure that when you register you provide us with your email address. This will ensure that you receive instructions for accessing the Web site.

Cast your ballot! Then learn about the latest factors affecting federal taxes.

This November, Washington DC is the place to be. The AICPA National Conference on Federal Taxes starts there November 1, one day before Election Day. That means the center of the federal tax universe is also the center of the political universe.

This conference will be one for the history books for its content as well as its time and place. Attendees will receive technical instruction and updates on current and proposed tax legislation from government leaders and key industry decision-makers.

Speaker Highlights:



The Honorable Mark Everson, Commissioner, Internal Revenue Service, will deliver this year's Day 1 luncheon presentation. His topic: Important updates and last year's changes and tax legislation.



Day 2, attendees will be treated to a luncheon presentation by DC insider, **David Gergen,** who has served four presidents and is now Editor-at-Large of *U.S. News & World Report*. He will discuss his experiences working in Washington and make projections about the day's major elections.

Photograph:
Cover: © Washington, DC Convention and Tourism Corporation (WCTC).

Come early for outstanding Pre-Conference Workshops

Learn with your colleagues at these interactive hands-on workshops:

- Preparing & Filing a Form 706 — 1:00 pm – 4:00 pm
- Business Valuation Case Study — 5:30 pm – 8:30 pm

And stay for the Post-Conference National CPA/IRS Tax Issues Meeting

This meeting is a one-of-a-kind forum in which tax practitioners from across the country have an opportunity to informally exchange ideas concerning federal tax procedural issues with senior IRS management. This is the only forum in the country to bring together leaders of both the CPA tax community and the IRS.

Registration is limited to the first 100 participants. Register NOW!

Pre-Conference agenda

AICPA National Conference on Federal Taxes

FIELDS OF STUDY: A-ACCOUNTING M-MANAGEMENT SK-SPECIALIZED KNOWLEDGE T-TAX

Topics and speakers are subject to change.

SUNDAY, OCTOBER 31 PRE-CONFERENCE OPTIONAL HALF-DAY WORKSHOPS (additional fee)

1:00 pm – 4:00 pm

101 Preparing & Filing a Form 706 T

Glen Yale, Holland + Knight, San Antonio, TX

This workshop is for practitioners who have prepared no or few returns — the basics and not so basics of preparing the Form 706. The workshop facilitator will review what needs to be reported and what does not; how to report various assets; making elections; what deductions are proper and which ones are not; engagement letters for preparing the return and retaining appraisers; return attachments; assembling the return; and disclosures to the client and to the IRS (they are not the same!). Sample asset and deduction schedules will be critiqued. Highlights include:

- Valuing and reporting assets
- Reporting maximum deductions
- Preparer-client relationship in preparing Form 706

5:30 pm – 8:30 pm

102 Business Valuation Case Study SK

Mel Abraham, Mel H. Abraham, CPA, CVA, ABV, ASA, Wood Ranch, CA

This interactive workshop will focus on providing participants a fundamental understanding of the elements of a valuation, including:

- What you should expect from the valuation process (what it is and what it isn't)
- Professional standards
- Various valuation techniques
- Reporting formats
- Understanding valuation reports and common errors
- How to more effectively work with valuation professionals

MONDAY, NOVEMBER 1 MAIN CONFERENCE — DAY ONE

7:00 am – 6:00 pm

Registration Desk & Message Center Open

7:00 am – 8:00 am

Continental Breakfast & Vendor Display

8:30 am – 5:00 pm

Tax Division Committee & TRP Meetings

8:00 am – 8:15 am

Welcome & Introduction

Jeffrey A. Porter, Porter & Associates CPAs, Huntington, WV

8:15 am – 9:15 am

General Session

1 The 2004 Tax Year in Review T

Thomas P. Ochsenschlager, Vice President of Taxation, AICPA

Mr. Ochsenschlager will discuss the implications of recent court cases and IRS rulings that are of particular importance to tax practitioners.

9:15 am – 9:20 am

Stretch Break

9:20 am – 10:20 am

General Session

2 Stay Out of the Frying Pan! Tax Valuation Issues and Case Law Update T

Mel Abraham, Mel H. Abraham, CPA, CVA, ABV, ASA, Wood Ranch, CA

Federal Tax Valuation can be a complex process for professionals as well as their clients. Numerous court cases have given the industry guidance on tax valuation issues and maintaining compliance with tax code, regulations and court decisions. Highlights of this session include:

- Transfer tax principles of "Fair Market Value"
- Recent IRS rulings, decisions and initiatives including "trapped-in tax", FLP/LLC entities and indirect gifts
- Dealing with impact of IRC 2036 and Chapter 14 on FLP/LLC entities
- Case discussions of discounting marketable securities, co-tenancy real estate and tiered discounts (including the new decisions since Strangi and McCord)
- Valuation methodology issues and how the advisor works with the valuator
- Valuation implications of S Corporations

Conference agenda

AICPA National Conference on Federal Taxes

10:20 am – 10:40 am

Morning Refreshments in the Exhibit Area

10:40 am – 11:40 am

General Session

3 Legislative Update T

Don Longano, PricewaterhouseCoopers, Washington, DC

This session will provide a Federal tax legislative update and outlook for participants.

Topics to be analyzed include:

- Recently enacted legislation
- Budget and economic outlook
- Emerging tax issues for 2005 and beyond
- Policy implications of the upcoming Presidential and Congressional elections

11:40 am – 1:10 pm

L1 Luncheon Presentation T

The Honorable Mark Everson, Commissioner, Internal Revenue Service, Washington, DC

1:10 pm – 1:20 pm

Change Break

1:20 pm – 2:20 pm

General Session

4 Update on Education Funding T

Joe Hurley, Savingforcollege.com LLC, Pittsford, NY

The various tax incentives for higher education do not fit neatly together. This session will highlight tax planning approaches to achieve the maximum benefits from Coverdell accounts, 529 plans, Hope and Lifetime Learning credits, and more. Highlights include:

- Coordination provisions contained in the tax law
- Legislative proposals to simplify education incentives
- Comparing tax-advantaged programs to UTMA and taxable investments

2:20 pm – 2:40 pm

Afternoon Refreshment Break

2:40 pm – 3:40 pm

Concurrent Sessions (Select one)

5 TRP Showcase — Partnership Taxation T

Partnership Taxation Technical Resource Panel

Take an inside look at the work of the TRPs! Join and network with us as members of the AICPA Partnership Taxation Technical Resource Panel highlight developments and share recent findings, including:

- Partner and employee? — The government's current position and how we're trying to change that
- Mandatory basis adjustments: impossibility, hardship, mere nuisance, or good policy?
- Other topics might include: disguised sale, options, and assumption of liability regulations and areas where guidance is still needed

6 Private Annuity Trusts T

Ronald L. Noll, Noll & Company, Malvern PA

Learn how to defer capital gains taxes and eliminate estate taxes while giving the assets to your family — get asset protection and still be able to access your money. This trust is more flexible than other trusts. The Private Annuity Trust enhances 1031 exchanges and eliminates taxes to boot! Discussion will include:

- How the Private Annuity Trust works
- When to use it
- How to use it
- IRS cites & legislative history
- Legal research handout
- Benefits and drawbacks

Conference agenda

AICPA National Conference on Federal Taxes

FIELDS OF STUDY: **A-ACCOUNTING** **M-MANAGEMENT** **SK-SPECIALIZED KNOWLEDGE** **T-TAX**

7 Like-Kind Exchanges T

Paul Savoth, Monmouth University, Ocean Township, NJ

Don't overlook the tax benefits of a Section 1031 like-kind exchange when selling real estate held for investment or business use. Learn how to arrange for an exchange of the property for property of like-kind in a variety of situations. Topics to be covered include:

- Delayed three party exchanges
- The role of qualified intermediaries
- Improvements to replacement property
- Reverse exchanges

3:40 pm – 3:50 pm

Change Break

3:50 pm – 4:50 pm

Concurrent Sessions (Select one)

8 Health Savings Account — 2004's New Kid on the Block SK

Dick Bartholomew, Girardot, Stauch & Co., Certified Public Accountants, Lafayette, IN
Elizabeth A. Purcell, Internal Revenue Service, Washington, DC

For 2004 Congress created "Health Savings Accounts" for people with high deductible health insurance policies. See if you or your clients can benefit from these accounts that can do the following:

- Allow partners and S corp. owners to deduct otherwise nondeductible expenses
- Effectively removes the 7½% of AGI floor for medical expenses
- Get a deduction upon contribution and no reportable income upon withdrawal
- Act as a second deductible IRA

9 IRS Practice & Procedures Update T

Debbie Pflieger, PricewaterhouseCoopers, LLP, Washington, DC

This session will review new developments in the area of IRS Practice and Procedure. We will focus on both technical developments and changes in IRS processes. Expected topics to be covered include:

- Collection issues, including offers in compromise and installment agreements
- Tax shelter regulations as they apply to smaller practitioners
- Penalty abatements
- Employment taxes and information reporting
- Section 9100 relief

10 Sophisticated Investment Ideas for Tax Efficiency SK

Bob Gordon, Twenty-First Securities Corp., New York, NY

Audrey B. Drossner, Legg Mason Inc., Baltimore, MD

Its not just how much you make but how much you keep after taxes. Wall St. has been quite inventive in creating many ways to make an investment, although the pre-tax returns are the same, the after-tax returns can be dramatically different. Highlights of this session include:

- Derivatives on hedge funds
- Hedging and the new 15% rate on dividends
- SPDRS, schmeiders — Look at index options
- Giant dividends for those with ONLY short-term gains
- Hedging employee options

4:50 pm – 5:00 pm

Change Break

Conference agenda

AICPA National Conference on Federal Taxes

5:00 pm – 6:00 pm

Concurrent Sessions (Select one)

11 Sub-C & International Update: C-Corps in a Sea of Change T

David Lifson, Hays & Company LLP (Globally: Moore Stephens Hays LLP), New York, NY
Andy Mattson, Mohler, Nixon & Williams, Campbell, CA

The so called export tax regime (the ETI, or Extraterritorial Income Exclusion) has been under fire for years. A lot has and will change for C-Corps operating internationally. This session will include a timely, careful update (as time allows) of the U.S. export tax regime and Congress's response to tax breaks ruled illegal subsidies by the World Trade Organization. An inspired Congress is rewriting all the rules. What will pass? What will it mean? The exact topics will depend on breaking legislation and regulations. If you advise international businesses, you will want to attend.

12 Retirement Planning T

Sy Goldberg, Goldberg & Goldberg, Melville, NY

This session will provide participants with an update on retirement planning issues, including a discussion on the relationship of retirement planning and estate planning. Highlights include:

- Common errors
- Trusts as the beneficiary of retirement assets
- Effective use of the "Income in Respect of a Decedent" rules and IRAs

13 Planning for the Self-Employed T

Ron Hegt, Hays & Company, LLP, New York, NY

This session will review the hot topics in tax planning for self-employed individuals. New rulings, pronouncements and court cases will be discussed along with a refresher on issues facing self employed individuals. Highlights include:

- Accounting methods
- Home office issues
- Self employment tax management
- Family employees
- Entity selection
- Fringe benefits

TUESDAY, NOVEMBER 2 MAIN CONFERENCE — DAY TWO

7:00 am – 4:50 pm

Registration & Message Center Open

7:00 am – 8:00 am

Discussion Thread Sessions (Select one)

201 Discussion Thread: FLPs M

Stacy Eastland, Goldman, Sachs & Co., Houston, TX

Network with this morning's general session speaker, Stacy Eastland. Issues affecting your practice as it relates to Family Limited Partnerships will be discussed.

202 Discussion Thread: College Savings T

Joe Hurley, Savingforcollege.com LLC, Pittsford, NY

Section 529 plans are not the only way to save for college, but for many families they can be the best way. This session will explain the best uses for 529 plans and how to choose the appropriate plan. Highlights include:

- The value of in-state tax deductions
- Impact of proposed tax law changes
- Financial aid issues
- Estate reduction strategies with 529s

203 Discussion Thread: FAS 109 A

Jeff Hoops, Ernst & Young, New York, NY

Advanced concepts and practical problems associated with FAS109-Accounting for Income taxes will be discussed. Highlights include:

- Determining an appropriate valuation allowance
- Intraproduct tax allocation
- Business combinations
- APB Opinion 23
- Tax reserves

Conference agenda

AICPA National Conference on Federal Taxes

FIELDS OF STUDY: **A-ACCOUNTING** **M-MANAGEMENT** **SK-SPECIALIZED KNOWLEDGE** **T-TAX**

8:00 am – 8:10 am **Change Break**

8:10 am – 9:25 am **General Session**

14 My Favorite Planning Ideas That I Like to Talk About T

Stacy Eastland, Goldman, Sachs & Co., Houston, TX

Participants will have an opportunity to explore some of the best ideas that the lecturer has seen in defending family limited partnerships from IRS attacks. The discussion will include:

- A delineation of possible defenses against IRS Chapter 14 and IRC Section 2036(a)(2) attacks
- Defenses against possible income tax traps involving the investment company rules
- Valuation issues

9:25 am – 9:45 am

Morning Refreshments in the Exhibit Area

9:45 am – 11:00 am

Concurrent Sessions (Select one)

15 Recent Developments in Partnership Taxation T

Paul Wilner, Grossberg Company, LLP, Bethesda, MD

This presentation will explore the principal developments in partnership taxation that have taken place over the last 18 months, with a focus on the most important developments. Highlights include:

- The top ten new developments in partnership taxation
- New rulings, regulation, and cases affecting partnerships
- New administrative rules for reporting partnership transactions
- Other new items of interest affecting partnership taxation

16 Effective Charitable Giving Techniques T

Bruce R. Hopkins, Polsinelli Shalton Welte Suelthaus PC, Kansas City, MO

This presentation will focus on charitable giving techniques that go beyond direct contributions. The emphasis thus will be on intermediate vehicles, by which donors may make gifts yet retain forms of control or direction over the gift proceeds. The pros and cons of these choices will be analyzed, along with current legislative and regulatory developments. The vehicles to be emphasized are:

- Charitable remainder trusts
- Private foundations
- Supporting organizations
- Donor-advised funds

17 Individual Alternative Minimum Tax: Issues and Developments T

Norman Solomon, Norman S. Solomon, CPA, Inc., La Jolla, CA

The individual AMT is becoming Public Enemy #1 for millions of taxpayers. Most people agree that something must be done, but the "fix" has been deemed too costly. The reduction in capital gains and dividend rates has exacerbated the problem. This session will focus on development of appropriate AMT planning strategies, including:

- AMT Minimization Techniques
- Impact of 2003 Tax Act
- Current developments

11:00 am – 11:10 am

Change Break

11:10 am – 12:25 pm

Concurrent Sessions (Select one)

18 Selected Developments in the Estate, Gift & GST Area T

Evelyn Capassakis, PricewaterhouseCoopers, LLP, New York, NY

James F. Hogan, Internal Revenue Service, Washington, DC

This presentation will focus on certain recent developments in the estate, gift and generation-skipping transfer tax area, including cases, rulings and Treasury regulations. Emphasis will be on practical application to day-to-day practice. Topics to be covered will include:

- GST developments, including correcting missed GST allocations
- New developments in charitable giving, including CRT ordering rules
- Recent FLP decisions

Conference agenda

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19 Executive Compensation Planning SK

Martin Nissenbaum, Ernst & Young LLP, New York, NY

Legislative, regulatory and case law developments in non-qualified deferred compensation will be highlighted during this session, as well as the current state of equity and equity-based compensation, including stock options and restricted stock. How do the new tax rates on income, capital gains and dividends impact compensation planning? S corporation and reasonable compensation developments will be discussed, including:

- Update on cases
- Deferred compensation
- Reasonable compensation
- Dividends vs. compensation
- S-corp salaries

20 Tax Practice Innovations SK

Neil Tippograph, Imowith Koenig & Co., New York, NY

The CPA tax practice industry is experiencing a technological revolution. The survival of each CPA firm is dependent on its ability to adapt and master the new processes and procedures. During this session, our tax technology expert will discuss the emerging trends and potential pitfalls associated with:

- Outsourcing
- E-filing
- Paperless office
- Data mining

12:25 pm – 1:50 pm

L2 Luncheon Presentation SK

David Gergen, Editor-at-Large, U.S. News & World Report

As this event takes place on Election Day in Washington, DC, Mr. Gergen will be talking about politics and what we can expect to happen, depending on who wins the election, as it relates to global economics, foreign policy and domestic affairs.

1:50 pm – 2:00 pm

Change Break

2:00 pm – 3:15 pm

Concurrent Sessions (Select one)

21 Individual Update T

Mike Mares, Witt Mares Eggleston Smith, PLC, Newport News, VA

During this session, participants will obtain an update of legislative, regulatory and judicial developments affecting individual taxpayers over the last year, including:

- Cases
- Rulings
- Regulations

22 Tax Accounting Periods & Methods A

Bob Zarzar, PricewaterhouseCoopers LLP, Washington, DC

This session will update the participants as to the hottest topics in tax accounting. Coverage will include an explanation of new technical developments and an analysis of thorny procedural issues. In addition, the session will look into the crystal ball and suggest areas likely to result in future guidance, and speculate as to what that guidance might include.

23 Update on Professional Responsibilities and Risk Management SK

Alan Einhorn, Deloitte & Touche, Washington, DC

Julian Kim, U.S. Department of the Treasury, Washington, DC

We will provide an update on legislative and regulatory changes in the professional responsibility area including:

- Circular 230
- Tax shelter legislation and regulations
- AICPA Statements on Standards for Tax Services

3:15 pm – 3:35 pm

Afternoon Refreshment Break

Conference agenda

AICPA National Conference on Federal Taxes

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3:35 pm – 4:50 pm

Concurrent Sessions (Select one)

24 S-Corp Update Including Landmines and Opportunities **SK, T**

Dick Bartholomew, Girardot, Strauch & Co., Certified Public Accountants, Lafayette, IN

This session will provide participants with an update on this year's relevant cases and rulings as they relate to S-Corps. Explore common landmines and planning opportunities you may tend to overlook, including:

- How reasonable is "reasonable" compensation?
- Are you about to have a basis blowout?
- Does your software handle loan repayments with partial basis correctly? (Ours doesn't)
- One time it will actually save you taxes to put land into an S corp
- Planning for a step up in stock basis upon the death of the shareholder and when not to liquidate

25 Cost Segregation **T**

Ed Allen, DASI Consulting Corporation, Southlake, TX

Every year, thousands of property owners overpay federal income taxes. Why? Because they are missing out on allowable depreciation expense deductions. This session provides a fresh look at how segregating Real (\$1250) and Personal (\$1250) Property optimizes cash flow for commercial property owners through substantial tax deferral, with no amended returns and no amended K-1s. Key topics to be covered include:

- Who can benefit from cost segregation
- The importance of engineering-based analysis techniques
- Recent beneficial tax law changes
- Form 3115, "Application for Change in Accounting Method"

26 Compensation Techniques for Owners and Employees of Closely Held Businesses **SK**

Avery Neumark, Rosen Seymour Shapss Martin & Company, LLP, New York, NY

This session will cover the latest compensation techniques for closely held businesses. Highlights to include:

- Qualified and non-qualified plans
- Maximizing contributions and benefits
- Special planning techniques for owners including stock options, ISOs, restricted stock
- Post retirement planning and estate planning opportunities
- IRA planning

WEDNESDAY, NOVEMBER 3 POST-CONFERENCE OPTIONAL MEETING* (additional fee)

8:30 am – 5:00 pm

301 National CPA/IRS Tax Issues Meeting

8:30 am – 9:30 am

Kevin Brown, Commissioner, SB/SE Division (Invited)

9:30 am – 10:30 am

Deborah M. Nolan, Commissioner, LMSB Division

10:30 am – 10:45 am

Break

10:45 am – 11:45 am

Henry O. Lamar, Jr., Commissioner, Wage and Investment Division

11:45 am – 12:00 pm

Break

12:00 pm – 1:15 pm

Luncheon Speaker

David B. Robison, National Chief of Appeals

1:15 pm – 1:30 pm

Break

1:30 pm – 2:00 pm

Burt DuMars, Director, Electronic Tax Administration

2:00 pm – 2:45 pm

Panel Discussion on Audit Reengineering, SB/SE & LMSB Activities

Bruce Ungar, Deputy Commissioner, LMSB Division

William P. Marshall, Project Director, Examination Reengineering, SB/SE Division

2:45 pm – 3:00 pm

Break

3:00 pm – 4:00 pm

Stephen Whitlock, Deputy Director, Office of Professional Responsibility

4:00 pm – 5:00 pm

Nina E. Olson, National Taxpayer Advocate

*Limited to the first 100 participants. Topics and speakers subject to change.

Steering committee/Order form

AICPA National Conference on Federal Taxes

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NEW! Conferences on CD-ROM and Audiocassette

For those who cannot attend the conference, live, unedited **CD-ROMs and audiocassettes can be purchased.**

Please note that no CPE credit is available for conference tapings. **CDs are also available** for purchase at the conference.

Credit card orders only.

Multimedia CD-ROM*

(includes speaker material, PowerPoint presentations and audio in MP3 format)

*Please note that the CD-ROM can only be played on car or home stereos with MP3 capabilities.

\$350

Audiocassette set

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Registration information

4 WAYS TO REGISTER FAST

- 1 **ONLINE***: www.cpa2biz.com/conferences
- 2 **PHONE***: 1-888-777-7077 or 1-201-938-3000
- 3 **FAX***: 1-800-870-6611 or 1-201-938-3108

*Credit card registration only (AICPA VISA® Credit Card, American Express®, Diners Club®, Discover®, MasterCard® or VISA®)

- 4 **MAIL**: Complete and mail the form along with your promotion code to:
AICPA Conference Registration, PO Box 2210, Jersey City, NJ 07303-2210

RECOMMENDED CPE CREDIT

18 (Main conference), up to 3 (pre-conference workshops) and 8 credits for the CPA/IRS Tax Issues Meeting

This conference was prepared in accordance with the Joint AICPA/NASBA Statement on Standards for Continuing Professional Education effective on January 1, 2002. The recommended CPE Credits are in accordance with these standards; however, your individual state board is the final authority.

CONFERENCE FEE

Registration fees are determined by current membership status in the Tax Division or AICPA. Please indicate member number on the registration form to obtain the correct discount. Fee for conference includes all sessions, conference materials, continental breakfasts, refreshment breaks, and luncheons. Fee for optional workshops includes all session materials and refreshment breaks. Registration for groups of 10 or more individuals per organization may qualify for additional discounts, please email groupsales@cpa2biz.com for more information. Please note: There is no smoking during the conference sessions. **Suggested attire**: Business casual.

Prices and agenda are subject to change without notice.

Program Code: FTAX04

CANCELLATION POLICY

Full refunds will be issued if written cancellation requests are received by 10/11/04. Refunds, less a \$100 administrative fee, will be issued on written requests received before 10/25/04. Due to financial obligations incurred by AICPA, no refunds will be issued on cancellation requests after 10/25/04. **For further information**, call CPA2Biz Member Satisfaction Team at 1-888-777-7077 or send email to service@cpa2biz.com.

HOTEL AND GROUND TRANSPORTATION INFORMATION

Contact the hotel directly to obtain their policy on reservations, deposits and cancellations. Rooms will be assigned on a space-available basis only. Note, this conference is expected to sell out, so please make hotel arrangements as soon as possible. To receive our special group rates, mention that you will be attending the **AICPA National Conference on Federal Taxes**.

JW Marriott Hotel Pennsylvania Avenue Hotel Phone: (202) 393-2000
1331 Pennsylvania Avenue Hotel Reservations: (800) 228-9290
Washington, DC 20004 Hotel Room Rate: \$229 single/double
Hotel Reservation Cutoff Date: October 1, 2004

Ground Transportation — to and from the hotel and airport (please note rates and times are approximate)

	Taxi	Shuttle	Hotel Parking (per day)
Reagan	\$17	\$15	\$25.00
Dulles	\$55-\$60	\$25	
BWI	\$65-\$70	\$35	

AIRLINE AND TRAIN INFORMATION

The AICPA has a special arrangement with **Carlson Wagonlit Travel — The Leaders Group** to assist you with your travel arrangements. This travel agency may be reached at 1-800-345-5540. If you prefer to make your own travel plans, be sure to mention the participating airline's reference number (listed below) to take advantage of deeply discounted "Zone Fares" that do not require a Saturday night stay over. Discounts are valid for round trip registered AICPA meetings or conferences only.

Some restrictions may apply.

American Airlines	1-800-433-1790	Index #9375
Delta Air Lines	1-800-241-6760	File #200040A
United Airlines	1-800-521-4041	Meeting ID #516CR
US Airways	1-877-874-7687	Gold File #63162888

The AICPA has also arranged for special discounts for travel on **AMTRAK** along the **Northeast Corridor**. Please call the following number to make reservations: 1-866-265-1974.

CAR RENTAL

Hertz Car Rental — **AICPA Member Discounts**: Call 1-800-654-2240 Ref. Code **CV#021H0010**. Airline and car rental discounts are available only when you or your travel agent book through the 1-800 number. We strongly advise you to confirm your conference registration and hotel reservation prior to making your travel plans. The AICPA is not liable for any penalties incurred if you cancel/change your airline reservations. **Rates are subject to availability.**

EXHIBIT AND SPONSORSHIP OPPORTUNITIES

Don't miss the opportunity to present and sell your organization's services and products to thousands of CPAs and financial professionals at the AICPA conference. For detailed information on conference exhibit and sponsorship opportunities, please call (201) 938-3054 or send your email to exhibit@aicpa.org.

AICPA conference

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NATIONAL CONFERENCE ON FEDERAL TAXES

4 EASY WAYS TO REGISTER **1** **ONLINE***: www.cpa2biz.com/conferences

MEMBERSHIP INFORMATION

Very important — please be sure to complete.

AICPA Member? Yes No

Membership No. (Required for discount prices)

Tax Division Member? Yes No

NICKNAME FOR BADGE _____

BUSINESS TELEPHONE _____

TITLE _____

E-MAIL ADDRESS _____

REGISTRATION INFORMATION

Please photocopy this form for additional registrants.

If the information on your label is incorrect, please complete the following:

LAST NAME _____ FIRST NAME _____ MI _____

FIRM NAME OR AFFILIATION _____

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CITY _____ STATE _____ ZIP _____

In accordance with the Americans with Disabilities Act,
 do you have any special needs? Yes No (If yes, you will be contacted.)

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Register by 10/1/04

*Credit Card Registrations Only

2 **PHONE***: 1-888-777-7077 or 1-201-938-3000

3 **FAX***: 1-800-870-5611 or 1-201-938-3108

4 **MAIL**: AICPA Conference Registration
 PO Box 2210, Jersey City, NJ 07303-2210

CONFERENCE FEES

Please circle appropriate rate.

MAIN CONFERENCE

M02 Early Bird Discount

SAVE \$50 by 10/1/04

M01 Regular Registration

PRE-CONFERENCE OPTIONAL WORKSHOPS

101 1:00 pm – 4:00 pm

102 5:30 pm – 8:30 pm

POST-CONFERENCE OPTIONAL MEETING

301 National CPA/IRS Tax Issues Meeting

Tax Division Member **\$645** Nonmember **\$945**

AICPA Member **\$745** Nonmember **\$995**

\$150 **\$150**

\$150 **\$150**

\$100 **\$100**

Total \$ _____ \$ _____ \$ _____

CONFERENCE PLANNER

Select one from each time period.

MONDAY, NOVEMBER 1

2-40 pm – 3:40 pm 5 6 7

3-50 pm – 4:50 pm 8 9 10

5-00 pm – 6:00 pm 11 12 13

TUESDAY, NOVEMBER 2

7-00 am – 8:00 am 201 202 203

9-45 am – 11:00 am 15 16 17

11-10 am – 12:25 pm 18 19 20

2-00 pm – 3:15 pm 21 22 23

3-35 pm – 4:50 pm 24 25 26

PAYMENT INFORMATION

Full payment must accompany registration form.

My check for \$ _____ payable to AICPA is enclosed.

OR Please bill my credit card for \$ _____.

AICPA VISA® Credit Card¹ American Express® Diners Club®

Discover® MasterCard® VISA®

¹If you don't presently have an AICPA VISA® Credit Card, please call

1-866-CPA-VISA for more information or to apply for the card.

CARD NO. _____

EXP. DATE _____

SIGNATURE _____

AICPA USE ONLY – F1AX04

Customer No.

Promotion Code