

# 41<sup>ST</sup> Annual American Institute on Federal Taxation



**EMBASSY SUITES HOTEL**  
**Hoover, Alabama**  
**June 21-23, 2017**

Regions Private Wealth Management is  
proud to support the 41<sup>ST</sup> Annual American  
Institute on Federal Taxation



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PRIVATE WEALTH MANAGEMENT



Dear Colleague:

On behalf of the American Institute on Federal Taxation, it is a pleasure to extend to you our personal invitation to the 41st Annual Institute, which will be held on Wednesday, June 21 through Friday, June 23 at the Embassy Suites Hotel in Hoover, Alabama.

Our 2017 program includes many of the best speakers in the country. It has been a tradition of the AIF T to provide the highest caliber tax program presenting and explaining the latest tax strategies, updates, legislative forecasts, and planning techniques. The goal of the Institute is to provide you with the resources and information you need to best serve your clients.

For your convenience, a registration form is available within this brochure. You may also register online at [amfedtax.org](http://amfedtax.org) or by phone at (205) 348-3000. Once registration and payment are received, you will receive an e-mail confirming your registration. For more information, please contact Pamela Harvey at [pharvey@ccs.ua.edu](mailto:pharvey@ccs.ua.edu) or Emily Holifield at [eholifield@ccs.ua.edu](mailto:eholifield@ccs.ua.edu).

The Board of Trustees looks forward to seeing you at the 41st Annual American Institute on Federal Taxation.

Sincerely yours,

Janet A. Moore & Henry H. Hutchinson  
AIF T Co-Chairs

# 41<sup>ST</sup> ANNUAL AMERICAN INSTITUTE ON FEDERAL TAXATION

June 21-23, 2017

Embassy Suites Hotel | Hoover, Alabama

## PROGRAM

### WEDNESDAY, JUNE 21, 2017

7:00      **REGISTRATION & CONTINENTAL BREAKFAST**

**MORNING SESSION** – Henry H. Hutchinson, Co-Chair, Presiding

8:30      **Estate and Gift Tax Developments** - This will be a review of recent judicial and legislative developments covering estate, gift, generation skipping, and fiduciary income taxes. Special attention will be paid to legislative developments with an emphasis on the possible repeal or revamping of the estate, gift, and generation-skipping taxes, gift strategies, valuation issues, estate inclusion, the generation-skipping tax, the charitable deduction, life insurance, and asset protection planning.  
Charles D. Fox, IV, *McGuireWoods, LLP*; Charlottesville, VA

10:00     **COFFEE BREAK**

10:15     **Estate Planning In A Seven Generation World** - Never before have we been in a position to advise and influence seven generations at once. Presentation will address the problems and opportunities that planning for a seven-generation world creates.  
Patricia M. Annino, *Prince Lobel Tye, LLP*; Boston, MA

11:45     **LUNCH ON YOUR OWN**

**AFTERNOON SESSION** – William J. Bryant, Presiding Trustee

1:00      **You've Ignored Me Long Enough – The Income Taxation of Trusts and Estates** - The structure of Subchapter J including the concept of distributable net income (DNI), the types of trusts (simple, complex and grantor), trust accounting income, the distribution system (including the tier system, the separate share rule and the 65 day rule), the fiduciary income tax charitable deduction, and the termination of a trust or estate will be reviewed. The presentation will provide an overview of the income taxation of trusts and estates and planning ideas available to fiduciaries. Included in the materials will be an example of the income taxation of a complex trust complete with calculations and an example return.  
Jeremiah W. Doyle, IV, *BNY Mellon Wealth Management*; Boston, MA

2:15      **COFFEE BREAK**

2:30      **Modern Uses of Partnerships in Estate Planning** - Income tax planning and tax basis management will be at the forefront of estate planning, whether “tax reform” happens or not. Entities taxed as partnerships are the ideal vehicle in this new paradigm. The presentation will discuss how partnerships (and disregarded entities) can be used to change the basis of assets and maximize the “step-up” in basis, defer and shift tax items (income and deductions), diversify concentrated stock positions with little or no tax, dispose of those pesky installment notes currently in the grantor’s estate, and transfer wealth in a world of diminishing valuation discounts (especially since the section 2704 regulations will likely be finalized regardless of “tax reform”).  
Paul S. Lee, *The Northern Trust Company*; New York, NY

4:00      **COFFEE BREAK**

4:15 **Ethics Issues Arising in Concurrent Representation of Spouses and Other Family Members** - This presentation will explore the vexing ethics issues that can arise when estate planning professionals represent, or even communicate with, multiple members of the same family. The focus will be on the professional's avoiding, or at least successfully navigating, conflicts of interest and fulfilling the duties of loyalty and confidentiality. Related subjects to be addressed include engagement letters, a lawyer's dealing with unrepresented parties and the attorney-client privilege. The relevant Model Rules of Professional Conduct as well as several illustrative cases will be reviewed.  
Charles A. Redd, *Stinson Leonard Street, LLP*; St. Louis, MO

5:15 **QUESTIONS AND ANSWERS**

5:30 **RECESS**

## **THURSDAY, JUNE 22, 2017**

7:30 **CONTINENTAL BREAKFAST**

**MORNING SESSION** – Mark E. Hieronymus, Presiding Trustee

8:30 **Panel Discussion of Recent Developments in Alabama Taxes - Legislative, Judicial and Administrative** - The Spring 2017 legislative session will be concluded and how the Alabama legislature chose to close a significant budget gap will be known, whether by raising revenue and/or cutting tax exemptions, amidst the real prospect of Federal tax reform this year and its potential impact on state and local revenues. Joe, Curtis and Bruce will again provide an update on what legislation passed and what did not, as well as recent tax developments in state and federal courts and in Congress that affect Alabama businesses and their advisers. Recent announcements and rulings issued by the Alabama Department of Revenue will also be reviewed, followed by questions and answers.  
Bruce P. Ely, *Bradley Arant Boult Cummings LLP*; Birmingham, AL  
Joe W. Garrett, Jr., *Alabama Department of Revenue*; Montgomery, AL  
Curtis E. Stewart, *Alabama Department of Revenue*; Montgomery, AL

10:00 **COFFEE BREAK**

10:15 **Risk of Loss and the New Partnership Debt Allocation Rules** - Recent proposed, temporary, and final regulations significantly change the way risk of loss is determined for purposes of a number of Internal Revenue Code provisions, including sections 704, 707, and 752. In particular, the model for recourse debt allocations is completely changed. The modifications to these important rules will be covered together with alternative means for allocating liabilities that may still achieve taxpayer goals.  
James B. Sowell, *KPMG LLP*; Washington, DC

11:45 **LUNCHEON PROVIDED BY AIFT  
(BY RSVP ONLY AT TIME OF REGISTRATION)**

**AFTERNOON SESSION** – Blake A. Madison, Presiding Trustee

1:00 **Target Allocations: What Accountants Need to Consider** - Target allocation provisions are becoming more common in partnership agreements. Someone (typically, the partnership's accountant) must interpret the target allocation provisions and reflect the results on the partnership's tax return. The presentation will focus on target allocation provisions from the perspective of the accounting firm that must interpret the allocation provisions in light of the partnership's cash distribution waterfall, using real world examples. The presentation will address each step of the process, starting with analyzing relevant partnership agreement provisions and ending with the taxable income allocations reflected on the return, highlighting common drafting ambiguities.  
Brian Knudson, *Ernst & Young LLP*; Minneapolis, MN

2:30 **COFFEE BREAK**

2:45 **Jurisdiction to Tax: Emerging Developments in State Tax Nexus** - Is a physical presence requirement a thing of the past? Should there really be different nexus standards depending upon the type of tax that is being imposed? Is new life being breathed into the Due Process Clause? The presentation will survey recent judicial, legislative, and regulatory developments impacting a state's authority to tax in an effort to shed some light on these and other questions that continue to lead to uncertainty in the field of state and local tax.  
Kelly W. Smith, *PricewaterhouseCoopers, LLP*; Atlanta, GA  
Barbara G. Coulter, *PricewaterhouseCoopers LLP*; Atlanta, GA

3:45 **COFFEE BREAK**

4:00 **Recent Federal Income Tax Developments** - A review of significant federal administrative, judicial, and legislative income tax developments over the past twelve months.  
Edward J. Schnee, *The University of Alabama*; Tuscaloosa, AL

5:15 **QUESTIONS AND ANSWERS**

5:30 **RECESS**

## **FRIDAY, JUNE 23, 2017**

7:30 **CONTINENTAL BREAKFAST**

**MORNING SESSION** – Bruce P. Ely, Presiding Trustee

8:30 **Effective Approaches for Planning with Tax Accounting Methods** - Given the continuing increase in automatic requests for tax accounting method changes, the impact of methods on anticipated merger/acquisition transactions and the potential of changing tax rates, the presentation will explore the approaches to recognizing, reacting to and planning with accounting methods. This is an area growing in sophistication when combined with other taxpayer variables. The current environment provides the taxpayer with increasing control over the timing and determination of beneficial methods along with protective measures to avoid the consequences of bad or inappropriate methods. The presentation will highlight key components in assessing this area for a variety of taxpayer types.  
Christopher C. Adler, *RSM US LLP*; Baltimore, MD

9:30 **Understanding and Planning for the New Partnership Audit Rules** - The presentation will focus on the new partnership audit rules and proposed regulations and other guidance issued by the Treasury and IRS. Among the topics will be the election-out rules, the imputed underpayment computation and modifications, the push-out rules, tax litigation impacts as well as the states' treatment of the new rules.  
Jerald D. August, *Kostelanetz & Fink LLP*; New York, NY

10:30 **COFFEE BREAK**

10:45 **Dramatic Changes and Lessons Learned in Protecting Clients from Audit through Appeals to Litigation** - Everyone who defends citizens on audit must know about the Service's more aggressive summons approach, reflexive penalty assertions, and the perils of privilege waiver. Everyone who defends clients going to Appeals must know about the struggle between the historic function of an Appeals Officer as a de facto administrative law judge and the National Office transition to detached "campus" video conferences and telephone calls. They also need to know the most effective ways to resolve matters under both approaches. Anyone who defends the administratively abused seeking vindication in Tax Court must know the opportunities that presents.  
David D. Aughtry, *Chamberlain, Hrdlicka, White, Williams & Aughtry, LLP*; Atlanta, GA

12:00 **ADJOURNED**

## THE SPEAKERS

**CHRISTOPHER C. ADLER** – Chris Adler has over 40 years of tax planning experience, specializing in efficient tax structures for businesses and transactions, new tax law changes and tax impact facing specific industries. In addition to servicing direct client needs, Mr. Adler is the Tax Quality and Risk Management (TQRM) leader for all Southeast offices of RSM US. This role brings a valuable dimension by guiding tax professionals on standards and quality processes designed to service clients appropriately. Mr. Adler is also the Southeast region lead for the RSM tax accounting methods and periods specialty area. This specialty includes his participation as TQRM and technical consultant for the RSM national team devoted to tax credits, incentives and accounting methods.

**PATRICIA M. ANNINO** – Patricia Annino is a nationally recognized authority on estate planning and taxation, with more than 25 years of experience serving the estate planning needs of families, individuals, and owners of closely held and family owned businesses. Ms. Annino is Chair of Prince Lobel's Estate Planning and Probate Practice Group as well as a member of the firm's Media Law Practice Group, where she represents authors, artists, and musicians in estate planning and probate matters. Ms. Annino is a frequent public speaker, traveling the country presenting to high-level donors and trustees of hospitals, museums, and other nonprofits, as well as private banking clients, owners of closely-held businesses, alumni organizations, and more. Ms. Annino also writes a monthly column for AICPA's CPA Insider.

**DAVID D. AUGHTRY** – David Aughtry is the managing partner in the Atlanta Office of Chamberlain, Hrdlicka, White & Aughtry. Mr. Aughtry practices in the area of civil tax controversy. Mr. Aughtry taught tax controversy as an Adjunct Professor at Emory University School of Law and served as an instructor for the National Institute for Trial Advocacy, "Litigating before the United States Tax Court" program. He is a Fellow in the International Society of Barristers and in the American College of Tax Counsel. Mr. Aughtry has served as the president and chairman of the Southern Federal Tax Institute.

**JERALD D. AUGUST** – Jerry August's practice is limited to Federal and state income taxation, including the taxation of Corporations, members reporting under the consolidated group regulations, and pass-through entities, including S corporations, limited liability companies and partnerships. He frequently advises clients on structuring a desired tax-free formation of a business entity, as well as a subsequent issuance of equity to a new partner or shareholder, or a purchase, sale or exchange of ownership interests in corporations or partnerships, including a planned merger or acquisition. In addition to his work on federal income tax matters, Mr. August also has substantial experience in estate planning for high net worth residents as well as non-residents that frequently requires the assessment of the potential U.S. transfer and/or foreign gift or estate or inheritance tax impact in transferring wealth from one generation to the next generation(s).

**BARBARA G. COULTER** – Barbara Coulter joined PricewaterhouseCoopers LLP in February of 2005 and is a State and Local Tax Partner in the Atlanta office. Ms. Coulter has over twenty years of experience in addressing state and local income and franchise tax issues. Her focus is on multi-state corporate restructuring, mergers & acquisitions, state tax controversy, state and local tax planning, income tax refund reviews, state tax compliance and tax accounting. Her experience and expertise covers a wide range of market sectors, including, but not limited to, manufacturing, consumer retail, aerospace and defense, hospitality, financial services, airlines, trucking/transportation and mining. Due to her particular background in retail, Ms. Coulter presently serves as the Firm's national state and local tax retail and consumer leader.

**JEREMIAH W. DOYLE, IV** – Jere Doyle is an estate planning strategist for BNY Mellon's Private Wealth Management group and a Senior Vice President of Bank of New York Mellon. He has been with the firm since 1981. Mr. Doyle provides high net worth individuals and families throughout the country with integrated wealth management advice on how to hold, manage and transfer their wealth in a tax efficient manner. He is the editor and co-author of Preparing Fiduciary Income Tax Returns, a contributing author of Preparing Estate Tax Returns, a contributing author of Understanding and Using Trusts, a contributing author of Drafting Irrevocable Trusts in Massachusetts, all published by Massachusetts Continuing Legal Education, a reviewing editor of the 1041 Deskbook published by Practitioner's Publishing Company and a contributing columnist for Estate Planning Review – The Journal published by Commerce Clearing House. Mr. Doyle is a lecturer in law in the Graduate Tax Program at Boston University School of Law teaching courses in Exempt Organizations, Tax Aspects of Charitable Giving, and Tax Aspects of Marital Dissolution.

**BRUCE P. ELY** – Bruce Ely is Chair of the State and Local Tax Practice Group and a partner in the Birmingham office of Bradley Arant Boult Cummings LLP. The Practice Group represents taxpayers before various state and local government departments of revenue as well as the circuit and appellate courts of Alabama, Mississippi and Tennessee, and before the U.S. Supreme Court. Mr. Ely serves as Alabama Editor of State Tax Notes and is a longtime member of the Bloomberg BNA Multistate Tax Advisory Board. He is a Fellow of the American College of Tax Counsel, co-chairs New York University's annual Institute on State and Local Taxation, and has been listed in "Best Lawyers in America" and "Super Lawyers" for many years. He was selected by State Tax Notes as one of the "Top 10 Tax Lawyers in the U.S." He is also a member of the Alabama Law Institute and a trustee of this Institute.

**CHARLES D. FOX, IV** – Skip Fox is a partner in the Charlottesville office of McGuireWoods LLP and chair of the firm's Tax and Employee Benefits Department. Mr. Fox concentrates his practice in estate planning, estate administration, trust law, and charitable organizations. Mr. Fox has been on the faculty of the American Bankers Association's National Trust School and National Graduate Trust School since 1987. He was an Adjunct Professor at Northwestern University School of Law where he taught from 1983 to 2005 and has been an Adjunct Professor at the University of Virginia School of Law since 2006. He speaks extensively around the country on estate planning topics and is the co-presenter of the long-running monthly teleconference series on estate planning and fiduciary law issues sponsored by the American Bankers Association. Mr. Fox has contributed articles to numerous publications and is a regular columnist for the ABA Trust Newsletter on tax matters. He is the author or co-author of seven books on estate planning topics. Mr. Fox is a Fellow and President-Elect of the American College of Trust and Estate Counsel.

**JOE W. GARRETT, JR.** – Joe Garrett is an attorney in the Commissioner's Office of the Alabama Department of Revenue where he serves as Deputy Commissioner of Revenue. His primary responsibility is to help shape the Department's business tax policy through the Department's legislative, regulatory, audit and litigation functions. Before joining the Department, Mr. Garrett was a manager with PricewaterhouseCooper's state and local tax group in Atlanta, Georgia where he worked as a state tax consultant after graduating from the University of Florida College of Law's graduate tax program in 1998. He is a member of both the Georgia and Alabama Bar associations and a regular speaker at state and local tax conferences.

**BRIAN KNUDSON** – Brian Knudson is a partner in the Partnership Transactional Planning and Economics Group of Ernst & Young LLP's National Tax Department. Based in Minneapolis, Minnesota, he has 25 years of experience in assisting clients with all matters related to the taxation of partnerships. Throughout his career, Mr. Knudson has worked extensively with some of the largest and most complicated operating partnership structures in existence, often involving the firm's largest multinational corporate clients. He has also worked extensively with private equity, real estate and hedge funds, as well as publicly-traded partnerships and "Up-C" structures. Mr. Knudson has been active in speaking and writing on various matters regarding the taxation of partnerships. He has presented on partnership tax topics at numerous tax conferences across the country. He has also authored articles on partnership tax matters that have been published in Tax Notes, Tax Adviser and the Journal of Business Entities.

**PAUL S. LEE** – Paul Lee is a Managing Director and Senior Regional Wealth Advisor with The Northern Trust Company. Prior to joining Northern Trust, he was at Bernstein Global Wealth Management as National Managing Director, and a partner in the Atlanta-based law firm of Smith, Gambrell & Russell, LLP. A frequent lecturer and panelist on investment planning, tax and estate planning, Mr. Lee has spoken at the Heckerling Institute on Estate Planning, ACTEC National Meeting, Southern Federal Tax Institute, USC Institute on Federal Taxation, Southern California Tax & Estate Planning Forum, Notre Dame Tax and Estate Planning Institute, AICPA National Tax Conference, and the AICPA Advanced Estate Planning Conference.

**CHARLES A. REDD** – Clary Redd is a partner in the St. Louis, Missouri, office of the law firm of Stinson Leonard Street LLP. He has extensive experience and expertise in the drafting of wills, trust instruments, durable powers of attorney, marital agreements and other estate planning documents; pre- and post-death tax planning for individuals, trusts and estates; preparation and filing of estate tax returns, gift tax returns and fiduciary income tax returns; representation and filing of estate tax returns, gift tax returns and fiduciary income tax returns; representation of individual and corporate fiduciaries; and litigation in the Probate Division and other equity divisions of the Circuit Court. He is an elected member of The American Law Institute, a fellow of The American College of Trust and Estate Counsel (Past Regent, Past Missouri State Chair; Communications Committee (Past Chair); Estate and Gift Tax Committee; and Fiduciary Litigation Committee) and an adjunct professor of law (Estate Planning) at Northwestern University School of Law. He also serves as Co-Chair of the Editorial Advisory Board of, and writes a regular column in, *Trusts & Estates* magazine. He speaks and writes frequently on topics in the trusts and estates field. Among his numerous nationwide speaking engagements, Clary is the lead presenter in Cannon Financial Institute's monthly estate planning teleconference series.

**EDWARD J. SCHNEE** – Ed Schnee is the Hugh Culverhouse Professor of Accounting and Director of the Masters of Tax Accounting Program, Culverhouse School of Accountancy, College of Commerce and Business Administration, The University of Alabama. He has authored over fifty articles and is a coauthor of a widely used textbook on taxation. Dr. Schnee is a member of the ATA and the AICPA Tax Division.



**KELLY W. SMITH** – Kelly Smith is a partner in PricewaterhouseCoopers LLP's State and Local Tax Consulting Services Group in Atlanta, Georgia, where he specializes in corporate income and franchise tax. Mr. Smith oversees a multi-disciplinary state tax practice with expertise in corporate restructuring, transactional consulting, and Southeastern state income/franchise tax audit defense, with particular emphasis on Alabama, Georgia, and Tennessee. Prior to joining PwC, Mr. Smith served as a legal intern/assistant to the Georgia Deputy Commissioner of Revenue. He is a prior adjunct professor for the Georgia State University College of Law, where he co-organized and instructed the law school's inaugural state and local tax course; a visiting instructor for the University of Georgia MAcc program; a member of the Advisory Committee for the Georgia State University College of Law Tax Clinic; a member of the editorial board of RIA's Business Entities Journal; a member of the Georgia Commissioner of Revenue's Advisory Council; and a frequent speaker on state and local tax issues for professional continuing education programs.

**JAMES B. SOWELL** – Jim Sowell is a partner with KPMG, LLP. He is a former chairman of the Real Estate Committee of the American Bar Association (Tax Section) and a former vice chairman of the Tax Policy Advisory Committee of the Real Estate Roundtable. He is a member of the National Association of Real Estate Investment Trusts, where he is an active participant on the Government Relations Committee. Mr. Sowell also is on the Board of Trustees for the Southern Federal Tax Institute, where he formerly served as President.

**CURTIS E. STEWART** – Curtis Stewart was appointed a Deputy Commissioner of the Alabama Department of Revenue in 2013. He has twenty-four years' tenure with the Department, including recently serving as the Director of Tax Policy and Research. Mr. Stewart has also been appointed by Governor Bentley to the Board of Control of the Employees' Retirement System of Alabama (ERS). The 13-member Board of Control is responsible for overseeing the operations of the ERS and protecting the benefits provided to its members.

# AIFT SPONSOR

The 41st Annual American Institute on Federal Taxation is sponsored by:



# REGIONS

PRIVATE WEALTH MANAGEMENT

For over 100 years, Regions Private Wealth Management has been helping families build and preserve their wealth. Located across 15 states and with a staff of more than 500 associates, Regions Private Wealth Management has total assets of more than \$19 billion.

For every Regions Private Wealth Management client, we create a personalized financial strategy supported by an experienced team of professionals, all available through one Wealth Advisor. Your Wealth Advisor delivers a comprehensive approach to wealth management through a customized financial and wealth strategy that is:

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- Powered by proven financial principles
- Guided by over a hundred years of institutional knowledge and experience

Because Regions is a full-service financial institution, we don't have a built-in bias to direct you to particular products and investments. Our Wealth Advisors lead teams supported by subject-matter experts such as Trust Advisors, Lending Advisors, Portfolio Managers, Wealth Strategists and more.

For more information, contact Baker Crow, Regional Executive at 205-326-5372.

# AMERICAN INSTITUTE ON FEDERAL TAXATION

The American Institute on Federal Taxation is a tax-exempt organization whose function is to advance knowledge of federal taxation through programs of study. The programs of the Institute present in lecture and outline form practical analyses and plans for dealing with current federal tax problems. The Board of Trustees is composed of certified public accountants and lawyers representing the entire spectrum of tax practice in order to ensure that all viewpoints are represented in planning the program. The speakers who appear at the Institute are highly proficient in their area of federal taxation and, of equal importance, they are outstanding public speakers. The program outlines for the Institute are prepared by the speakers.

## CONTINUING EDUCATION CREDIT

**The Alabama State Board of Public Accountancy has advised that the 2017 Institute program or a portion thereof has been approved for a maximum of 20.5 hours of CPE credit. The Alabama Mandatory Continuing Legal Education Commission for CLE has approved 17.0 CLE credits which includes 1 hour of ethics credit.**

The American Institute on Federal Taxation has approved 15.5 continuing education credit from the Certified Financial Planner Board of Standards and the Investment Management Consultants Association. The IRS has approved CPE credit hours for Enrolled Agents.

**In other states, the Institute will certify attendance upon request. In order to enable the Institute to certify attendance, each registrant must complete the Attendance Record form provided upon check-in.**

**This year's program is approved for one hour of legal ethics credit.**

Program Level: Advanced | NASBA Approved Field of Study: Taxes | Delivery Method: Group Live



The American Institute on Federal Taxation is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.learningmarket.org](http://www.learningmarket.org).

## INSTITUTE REGISTRATION DATA

The administrative details for this program are managed by The University of Alabama, College of Continuing Studies.

The 2017 program includes many new and excellent speakers, as well as some outstanding speakers from past Institutes. It has been a tradition of the AIFT to offer a quality program which equals or exceeds that offered anywhere else in the country and which covers topics of current interest important to tax professionals. Participants will obtain knowledge of federal taxation updates and procedures through programs of study to assist in planning client transactions. No advanced preparation required. Prerequisite: Familiarity with federal tax issues for various entities.

The fee for the Institute is \$475 for full registration or \$300 for a single day registration. The fee covers the Institute, three continental breakfasts, one catered luncheon, and an electronic copy of the Program Material book. A printed book is available for an additional \$50. Please see registration form for discounted fees.

## **INSTITUTE REGISTRATION DATA CONTINUED**

To purchase the Program Material book, without registration, please mail the registration form and a check for \$150 (electronic book) or \$200 (printed book) to the address shown below.

**University of Alabama College of Continuing Studies  
Attn: Registration Services  
PO Box 870388  
Tuscaloosa, Alabama 35487**

Please make check payable to The University of Alabama.

## **MEETING AND HOTEL LOCATION**

**Embassy Suites Hotel  
2960 John Hawkins Parkway  
Hoover, Alabama 35244**

### **HOTEL RESERVATIONS**

For reservations, call **1-800-EMBASSY and reference group code TAX**. The special room rate of \$141 plus tax will be available until June 2nd or until the group block is sold out, whichever comes first.

### **Directions to Hotel:**

**From Airport:** Airport Blvd to I-59 South toward Tuscaloosa/Downtown. Merge onto I-65 South, Exit 124A on the left toward Montgomery; merge onto Exit 250 toward Hoover/Tuscaloosa. Take the Galleria Blvd. Exit 13A, toward AL-150. Stay straight to go onto Galleria Blvd. Turn right onto AL-150 John Hawkins Parkway. Turn left into the Hotel parking lot.

**From Nashville:** I-65 South to Exit #250 onto I-459S toward Hoover/Tuscaloosa. Take Galleria Blvd. Exit 13A, toward AL-150. Stay straight to go onto Galleria Blvd. Turn right onto AL-150/John Hawkins Parkway. Turn left into the Hotel parking lot.

**From Montgomery:** I-65 North to Exit #250 toward Hoover/Tuscaloosa. Take the Galleria Blvd. Exit 13A toward AL-150. Stay straight to go onto Galleria Blvd. Turn right onto AL-150/John Hawkins Parkway. Turn left into the Hotel parking lot.

**From Atlanta:** Take I-20 West to I-459 South, Exit 136 toward Montgomery/Tuscaloosa. Take the Galleria Blvd. Exit 13A, toward AL-150. Stay straight to go onto Galleria Blvd. Turn right onto AL-150/John Hawkins Parkway. Turn left into the Hotel parking lot.

**From Tuscaloosa:** From I-59 North toward Birmingham, merge onto I-459 North. Take the AL-150 exit, Exit 10, toward Hoover/Bessemer. Merge right onto AL-150/John Hawkins Parkway toward Hoover. Turn right into the Hotel parking lot.

# 41<sup>ST</sup> Annual American Institute on Federal Taxation Participant Registration



Please submit this entire page for your registration. For multiple registrations, please duplicate this form.

## Applicable Fees - Please Select

### STANDARD REGISTRATION

- \$475 Full Conference *w/Electronic Book*  
 \$300 One-Day Only *w/Electronic Book*  
**Circle Day:** Wed Thurs Fri  
 \$150 Not attending, electronic book only  
 \$200 Not attending, printed book only  
 \$250 First Time Attendee *w/Electronic Book*  
 \$400 Three or More From Same Firm

**MUST BE SUBMITTED AT SAME TIME.**

### ADD-ON OPTIONS

- \$50 Upgrade registration to include printed book

### BY RESERVATION ONLY:

Will you attend the FREE luncheon on Thursday, June 23?

YES \_\_\_\_\_ NO \_\_\_\_\_

**Program #0716217**

Full Name: \_\_\_\_\_

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Type of Credit (circle): CPE CLE EA-CPE

State Bar # \_\_\_\_\_ CPA Certificate # \_\_\_\_\_

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*Information required to report Continuing Education Credit.*

Enclosed is a check for \$ \_\_\_\_\_ made payable to THE UNIVERSITY OF ALABAMA

Charge \$ \_\_\_\_\_ to my credit card:  MasterCard  VISA  American Express  Discover

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June 21-23, 2017  
Embassy Suites Hotel, Hoover, AL  
Program #: 07-162-17 | Brochure ID: 16217-M

## Registration Options

### **Register by Mail**

Registration Services  
The University of Alabama  
Box 870388  
Tuscaloosa, AL 35487

### **Register by Phone**

205-348-3000

### **Register Online**

[amfedtax.org](http://amfedtax.org)

### **Refund Policy**

Cancellations received after June 8, 2017 will be charged a \$75 processing fee. Refunds cannot be made for cancellations received after the program has started. A substitute participant may be designated in place of a registrant who cannot attend. However, the substitute must notify the registration staff of the change at check-in.

### **Special Accommodations**

Please request special dietary needs at time of registration. Also, The University of Alabama is committed to complying with the Americans with Disabilities Act. Please make your request for accommodation at least 30 calendar days in advance of program date.

### **Educational Tax Deduction**

Treasury regulations may permit an income tax deduction for educational expenses (registration fees, travel, meals and lodging) undertaken to maintain or improve professional skills.

### **Additional Information**

For more information regarding administrative policies such as refunds, cancellations and complaints, please contact Emily Holifield at (205) 348-9937 or email [eholifield@ccs.ua.edu](mailto:eholifield@ccs.ua.edu).

*A portion of the invoice amount for this program will go to the Capstone Lifelong Learning Foundation to support activities of The University of Alabama and the College of Continuing Studies.*

# amfedtax.org

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