

42ND Annual American Institute on Federal Taxation



EMBASSY SUITES HOTEL
Hoover, Alabama
June 27-29, 2018

Regions Private Wealth Management is
proud to support the 42ND 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 42nd Annual Institute, which will be held on Wednesday, June 27 through Friday, June 29 at the Embassy Suites Hotel in Hoover, Alabama.

Our 2018 program includes many of the best speakers in the country. It has been a tradition of the AIFT 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 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 or Emily Townsend at ehtownsend@ccs.ua.edu.

The Board of Trustees looks forward to seeing you at the 42nd Annual American Institute on Federal Taxation.

Sincerely yours,

Henry H. Hutchinson & Myra S. Roberts

AIFT Co-Chairs

42ND ANNUAL
AMERICAN INSTITUTE ON FEDERAL TAXATION
June 27-29, 2018

Embassy Suites Hotel | Hoover, Alabama

PROGRAM

WEDNESDAY, JUNE 27, 2018

7:30 **REGISTRATION AND CONTINENTAL BREAKFAST**

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

8:30 **Current Issues with Retirement Benefits** – The presentation will cover various issues faced by tax professionals in dealing with retirement benefits. These include the confusing array of retirement plans, issues with the tax treatment of qualified plans and individual retirement accounts, challenges with nonpublicly traded IRA benefits, self-dealing rules and the impact on IRA investments, the payout rules, avoiding the least favorable beneficiary rule with a trust, beneficiary designations to preserve special account treatment, understanding rollovers, inherited account rollovers, charitable planning with retirement benefits, and issues with Roth IRAs.
Charles D. Fox, IV, *McGuire Woods LLP*; Charlottesville, VA

9:30 **COFFEE BREAK**

9:45 **Charitable Traps and Opportunities in Tax and Estate Planning** - The presenter will provide a practical presentation on traps and opportunities in the charitable planning, including: understanding how the charitable deductions for trusts and estate differ significantly from the deduction for individuals, how planners should approach charitable planning after Tax Reform, using trusts to replace the repealed alimony deduction, how tax basis impacts charitable deductions and unexpected traps for the unwary in charitable planning.
John J. Scroggin, *Scroggin & Company*; Roswell, GA

10:45 **COFFEE BREAK**

11:00 **Income Tax Considerations in Estate/Trust Settlements and Modifications** - This presentation will review income tax issues produced as a result of settlement agreements involving family controversies associated with estates and trusts. This will include a discussion of income tax basis issues for property received pursuant to a court or non-court settlement of contested issues, income tax issues associated with estate/trust settlement involving life insurance, as well as income tax and estate tax issues associated with trust modifications under the Uniform Trust Code. The presenter will look at specific common problems produced by early trust terminations as well as modifications and discuss possible tax savings techniques. The presenter will look at tax issues associated with both court approved settlements and Non-judicial Settlement Agreements under the Uniform Trust Code.
A. Stephen McDaniel, *Williams McDaniel, PLLC*; Memphis, TN

12:00 **LUNCH ON YOUR OWN**

AFTERNOON SESSION – Paul W. Frederick, Presiding Trustee

1:00 **Post Mortem Tax Planning** – This presentation will cover the following topics: protecting the fiduciary, estate's fiscal year election, administration expense election, alternate valuation election, Section 643(e) election, portability, QTIP election, qualified domestic trusts, disclaimers, death of a partner, S corporation stock, Section 645 election, Section 6166 deferral of estate tax and generation skipping tax elections, and more.
Jeremiah W. Doyle, IV, *BNY Wealth Management*; Boston, MA

2:00 **COFFEE BREAK**

- 2:15 **All The Fun We Are Having Now: Reflections on Current Planning Opportunities and Recent Developments with a Special Emphasis on Generating New Basis** – In this special double session, the presenters will cover recent developments of interest to estate planners in 2017 and 2018, with a particular focus on current planning strategies that are appropriate in an era of \$11 million+ exemptions from wealth transfer taxation. Shuffling assets within families to achieve maximum basis step up opportunities is an important opportunity our presenters will review. Other topics of current interest to be addressed, time permitting, include FLPs, portability, decanting and grantor trusts.
Charles A. Redd, *Stinson Leonard Street, LLP*; St. Louis, MO
Turney P. Berry, *Wyatt Tarrant & Combs LLP*; Louisville, KY
- 3:30 **COFFEE BREAK**
- 3:45 **All The Fun We Are Having Now: Reflections on Current Planning Opportunities and Recent Developments with a Special Emphasis on Generating New Basis - Continued**
- 4:45 **QUESTIONS AND ANSWERS**
- 5:15 **RECESS**

THURSDAY, JUNE 28, 2018

7:30 CONTINENTAL BREAKFAST

MORNING SESSION – Mark E. Hieronymus, Presiding Trustee

- 8:30 **Recent Income Tax Developments** – This presentation will highlight significant court decisions, rulings, and statutory and regulatory developments affecting taxpayers over the past twelve months.
Cassady V. Brewer, *Georgia State University College of Law*; Atlanta, GA
- 9:30 **COFFEE BREAK**
- 9:45 **The Taxation of Timber as Relating to Non-Industrial Private Landowners** - Timber and timberland resources have been foundational to economic development from the establishment of the original colonies until today. Income, gift and estate tax policy and administration significantly affect the ownership and utilization of this valuable resource. The presentation will explore the building blocks of basis, reforestation, depletion, silvicultural expenditures and depreciation as it applies to Timber and Timberland as business, investment and hobby activities and the taxation of each. It will also review the application of Sections 199A, 631, 194, 1031 and others and review challenges in estate and gift transfers.
Henry I. Barclay, III, *CPA, Lehmann, Ullman and Barclay, LLP*; Birmingham, AL
- 10:45 **COFFEE BREAK**
- 11:00 **International Tax Primer** – This presentation's areas of focus include willful and non-willful FBAR violations, expansion of foreign asset reporting duties to domestic entities, audits of taxpayers who ceased participation in voluntary disclosure programs, new obligations for minors with foreign accounts, implementation of FATCA weapons, deprivation of U.S. passports for tax debtors, automatic penalties for late international information returns, and a compliance initiative targeting foreign investors holding U.S. rental property. This presentation gives practical advice on the most pressing international tax issues.
Hale E. Sheppard, *Chamberlain, Hrdlicka, White, Williams & Aughtry*; Atlanta, GA
- 12:00 **LUNCHEON PROVIDED BY AIFT (BY RSVP ONLY AT TIME OF REGISTRATION)**

AFTERNOON SESSION – Blake A. Madison, Presiding Trustee

- 1:00 **Tax Reform and Pass-Through Entities** - It is a brand new world for the taxation of passthrough entities in light of changes made by tax reform. This session will focus on the 20% deduction for qualified business income, but also will provide information relating to the taxation of carried interests, application of rules limiting the deductibility of interest, elimination of technical terminations, lower corporate rates, and other items. All of these items will change the way we must analyze operating in partnership form going forward.
James B. Sowell, *KPMG LLP*; Washington, DC
- 2:30 **COFFEE BREAK**
- 2:45 **Current Developments in Partnerships and Real Estate, including like-kind Exchanges** - This session reviews current developments in partnership and real estate, with particular focus on applicable provisions of the Tax Cuts and Jobs Act.
Sara E. Ralph, *Skadden, Arps, Slate, Meagher & Flom LLP*; Chicago, IL
- 3:45 **COFFEE BREAK**
- 4:00 **Alabama Tax Developments** - Federal Tax Reform is reverberating through the Alabama tax system leaving taxpayers and the State with a host of questions to address. The Spring 2018 legislative session will be concluded having addressed a number of tax issues but no doubt deferring other more significant issues for another (non-election?) year. Joe, Curtis and James will consider the impact of Federal Tax Reform and again provide an update on what legislation passed and what did not, as well as other recent state tax developments that impact 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.
James E. Long Jr., *Bradley Arant Boult Cummings LLP*; Birmingham, AL; Joe W. Garrett, Jr. and Curtis E. Stewart, *Alabama Department of Revenue*; Montgomery, AL
- 5:15 **QUESTIONS AND ANSWERS**
- 5:30 **RECESS**

FRIDAY, JUNE 29, 2018

7:30 **CONTINENTAL BREAKFAST**

MORNING SESSION – R. Eugene Clenney Jr., Presiding Trustee

- 8:30 **Tax Reform Reality: Tax Planning Under the New Law** - The Tax Cuts and Jobs Act was signed into law in a flurry of activity at the end of last year. What does the tax overhaul mean for you? What opportunities does this new law present? Whether you are accumulating and managing your wealth, drawing on your savings in retirement or transferring wealth to the next generation, the new law will impact your goals and how you plan and manage your wealth to achieve your aims. Join us to learn more.
Suzanne L. Shier, *Northern Trust*; Chicago, IL
- 9:30 **Identifying and Addressing Conflicts of Interest and Ethical Issues in Today's Tax Practices** - Conflicts of interest and other ethical issues frequently arise when representing clients before the IRS in audits and civil or criminal tax controversies. Failure to identify and properly address such issues can result in a host of problems. Using hypotheticals, ethical issues that arise in tax practices, the applicable rules and standards, and best practices will be reviewed.
Caroline D. Ciruolo, *Kostelanetz & Fink, LLP*; Washington, DC
- 10:30 **COFFEE BREAK**
- 10:45 **Top Ten Tax Traps and How to Deal With Them** - From claims for refund with omitted arguments or failure to timely contest denials, through limitations extensions that lead to larger deficiencies, to missed elections, inadequate disclosures and other dangerous practice problems, the presenter will cover the best ways to deal with the things that keep you awake at night.
David D. Aughtry, Chamberlain, Hrdlicka, White, Williams & Aughtry; Atlanta, GA
- 12:00 **ADJOURNED**

THE SPEAKERS

DAVID D. AUGHTRY – David Aughtry is the managing partner in the Atlanta Office of Chamberlain, Hrdlicka, White, Williams and 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.

HENRY I. BARCLAY, III – Henry Barclay is the managing partner of Lehmann, Ullman and Barclay LLP. The Firm has been involved in timber related services almost since its inception in 1912. He attended Tulane University and was graduated from the University of Alabama. Estate planning for business and timberland owners is an area of particular experience. Mr. Barclay has a strong interest in minimizing estate and gift taxes and maintaining family wealth. He works with family businesses challenged with governance, succession and retirement planning (how to work at the family business and still have lunch together on Sunday). He is a frequent speaker and seminar leader on timber business and income and estate tax issues.

TURNERY P. BERRY – Turney Berry concentrates his practice in the areas of estate planning, fiduciary matters, and charitable planning. Mr. Berry is Chair of Wyatt, Tarrant & Combs’ Trusts, Estates & Personal Planning Service Team and a past member of the firm’s Executive Committee. Mr. Berry is active in the American College of Trust and Estate Counsel (ACTEC), currently serving as Chair of the Estate & Gift Committee and State Chair for Kentucky, and is a past Regent of the College, former President of the ACTEC Foundation, and previous chair of the Charitable and Tax Exempt Committee. As a Uniform Law Commissioner, Mr. Berry currently serves as Chair of the drafting committee for the Uniform Fiduciary Income and Principal Act (a revision of the principal and income acts), Vice-Chair of the Drafting Committee on Electronic Wills Act, and a member of the Drafting Committee to Regulate the Management of Funds Raised Through Crowdfunding Efforts. A native of Tennessee, Mr. Berry received his B.A. and B.L.S. in 1983 from the University of Memphis and his J.D. in 1986 from Vanderbilt University.

CASSADY V. BREWER – Cass Brewer, associate professor of law, teaches Basic Federal Income Taxation, Nonprofit Organizations, Taxation of Business Organizations, Partnership Taxation, and the Law of Social Enterprise. His research primarily focuses upon the legal and tax aspects of the intersection of taxexempt, nonprofit organizations with for-profit enterprises and commercial activity. In particular, Brewer writes and speaks extensively on the legal and tax aspects of the emerging “hybrid” business forms such as the benefit corporation and the low-profit limited liability company. Brewer received his LL.M. (Taxation) from New York University, where he served as graduate editor of the Tax Law Review. He is a graduate of the University of Arkansas School of Law, where he was editor-in-chief of the Arkansas Law Review. He received his undergraduate degree from Vanderbilt University.

CAROLINE D. CIRAOLO – Caroline Ciralo, former Acting Assistant Attorney General of the U.S. Department of Justice's Tax Division, is a partner with Kostelanetz & Fink and a founder of its Washington, D.C. office. Her practice focuses on complex and sophisticated civil tax controversies, including representation in sensitive audits, administrative appeals, and litigation in federal and state courts and tax tribunals, providing related tax advice, including advice on uncertain tax positions, financial reporting, claims for refund, amended returns, voluntary disclosures, and internal investigations, and representing individuals and institutions in criminal tax investigations and prosecutions.

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.

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.

JAMES E. LONG, JR. – Jimmy Long is a partner in the multistate law firm of Bradley Arant Boult Cummings LLP and chair of the firm's SALT Practice Group. He holds an LL.M. in Taxation from the New York University School of Law, and is currently chair of the Tax Incentive Subcommittee of the ABA State and Local Tax Committee. Mr. Long assists clients with state and local tax compliance and controversy matters, including income, franchise and transactional taxes. In addition, Mr. Long has an active economic development practice in the area of tax incentives and credits, with particular emphasis on federal and state new markets tax credits and historic rehabilitation credits. He has represented businesses in state and local tax controversies throughout each stage of the proceeding, including before the Alabama Tax Tribunal, Alabama circuit courts, Alabama appellate courts and the U.S. Supreme Court.

BRUCE A. MCGOVERN – Bruce McGovern is a tenured member of the faculty and an Associate Dean at Houston College of Law. He received his undergraduate degree from Columbia University and his law degree from Fordham University School of Law. After law school, he served as a judicial clerk for Judge Thomas Meskill on the U.S. Court of Appeals for the Second Circuit in New York. He then practiced law with the law firm of Covington & Burling in Washington, D.C. He subsequently earned an LL.M. in Taxation from the University of Florida Levin College of Law, where he taught as a visiting faculty member before joining the faculty at Houston College of Law. Professor McGovern teaches and writes in the areas of business organizations and taxation.

SARA E. RALPH – Sara Ralph has represented clients in various tax-free and taxable acquisitions, dispositions, financings and restructurings. She has worked with numerous REIT clients in transactional and operational planning, including Alexandria Real Estate Equities, Inc.; Arbolada Capital Management; Apartment Investment and Management Company (AIMCO); CBS Outdoor Americas, Inc.; Crown Castle International Corp.; The GEO Group, Inc.; Gyrodyne Company of America; Penn National Gaming, Inc.; S.L. Green Realty Corp.; and Westfield America Inc. In addition, Ms. Ralph has represented Fortress Investment Group and its REITs and RICs, private equity funds and portfolio companies, as well as Ball Corporation; CF Industries, Inc.; Covanta Holding Corporation; Diversey Holdings, Inc.; and Severstal North America in various M&A transactions and federal income tax planning matters.

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.

JOHN J. SCROGGIN – Jeff Scroggin has been in practice for over 35 years. He has focused on providing solutions-based, practical estate planning, tax law, transactional, and business representation. Mr. Scroggin received his education from the University of Florida, earning his accounting degree in 1974, a Juris Doctorate in 1977, and an LL.M. in tax law in 1979. Mr. Scroggin is a member of the Board of Trustees of the University of Florida Law School. Mr. Scroggin is a member of both the Florida and Georgia bars and has affiliations with numerous councils and societies in the Atlanta area. Mr. Scroggin has been named a Georgia "Super Lawyer" for each year since 2009 and Five Star Wealth Advisor by Atlanta Magazine. He is Founding Editor of the NAEPJ Journal of Estate and Tax Planning and is a prior Co-Editor of CCH's Practical Estate Planning. Mr. Scroggin is author of over 230 published articles and is a nationally recognized speaker.

E. SHEPPARD – Hale Sheppard is a partner in the Tax Controversy Section, Chair of the International Tax Group, and Member of the Executive Committee at Chamberlain, Hrdlicka, White, Williams & Aughtry. Mr. Sheppard advises individuals and businesses with tax disputes and compliance projects, particularly those involving international issues.

SUZANNE L. SHIER – Suzanne Shier is the Wealth Planning Practice Executive and Chief Tax Strategist/Tax Counsel for Wealth Management at Northern Trust and serves on the Wealth Management Operating Group. Ms. Shier is responsible for leading Wealth Planning Advisory Services and for providing thought leadership on wealth planning and tax issues of interest to clients, their families and their advisors, with a special emphasis on wealth planning and tax policy, legislation, strategies, trends and developments.

JAMES B. SOWELL – Jim Sowell is a partner with KPMG. 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 then Governor Bentley to the Board of Control of the Employees Retirement System of Alabama. 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 42nd Annual American Institute on Federal Taxation is sponsored by:



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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:

- Supported by a team of subject-matter experts
- 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 Mike Jordan, Regional Executive at 205-326-5411.

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 2018 Institute program or a portion thereof has been approved for a maximum of 19.5 hours of CPE credit. The Alabama Mandatory Continuing Legal Education Commission for CLE has advised the program has been approved for 16.75 CLE credits which includes 1 hour of ethics credit.

The American Institute on Federal Taxation has requested 16.5 continuing education credit from the Certified Financial Planner Board of Standards and the Investment Management Consultants Association.

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.

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 Sponsors through its website: www.learningmarket.org.

INSTITUTE REGISTRATION DATA

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

The 2018 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.

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 5th 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.

42ND 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 28

_____ YES _____ NO

Program #0716217

Full Name: _____

Preferred Name / Nickname: _____

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Profession (circle): CPA ATT'Y OTHER

Type of Credit (circle): CPE CLE CFP

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

Card # _____ Exp. Date _____ / _____

Security / Verification / CVV Code _____ (This three or four digit code can typically be found on the back of the credit card.)

Authorizing Signature: _____

June 27-29, 2018
Embassy Suites Hotel, Hoover, AL

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

Refund Policy

Cancellations received after June 8, 2018 will be charged a \$250 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. 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 Townsend (205) 348-9937 or email ehtownsend@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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