

University of New Hampshire  
32nd Annual

## TAX PRACTITIONER INSTITUTE

November 14, 2011  
Manchester, New Hampshire



UNIVERSITY of NEW HAMPSHIRE  
Professional Development & Training

*in cooperation with*

INTERNAL REVENUE SERVICE  
Northeast Area,  
Office of Stakeholder Liaison

### WHO SHOULD ATTEND

This Institute is designed for professional tax practitioners, tax return preparers, accountants, bookkeepers, attorneys, paralegals, and others who need to keep abreast of the constantly changing federal tax laws and regulations.

### AN ANNUAL PROGRAM

More than 200 practitioners participated last year in the UNH/IRS Tax Practitioner Institute. Annual attendance makes it possible for participants to stay current with the many changes in the federal and state tax laws.

### INSTRUCTORS

Instructors for the Institute are local tax professionals and tax specialists from the Internal Revenue Service and the states of Maine, Massachusetts, Vermont and New Hampshire Departments of Tax and Revenue Administration.

### FORMAT

Four tracks will be offered to participants during the Institute. This allows you to select the topics most appropriate to your needs. On the registration form, please indicate the track you wish to attend. Registrations will be accepted on a first-come, first-serve basis. We will make every effort to place you in your preferred track, but if space becomes unavailable, you will be assigned to another track.

### SPECIAL MATERIALS

Institute participants will receive a reference manual for use during the Institute and afterwards. The manual is designed for the 2011 filing season and will be distributed only at the Institute. It will not be mailed. IRS publications will be provided if available.

### CPE CREDIT

If you are a licensed accountant in New Hampshire and wish to use the Tax Institute for continuing professional education credit, you will receive a certificate of attendance at the end of the institute that states topics and minutes of duration of each session. Please be sure to stop by the registration desk to pick up your certificate.

### HOW TO REGISTER

Register early! You can register on the web at [www.learn.unh.edu/tax](http://www.learn.unh.edu/tax). You can also register by mail, or by calling (603) 862-7380 or faxing the registration form to (603) 862-7381.

### COST AND REFUND POLICY

Cost is \$179 if registration is received by November 1. Cost is \$199 for registrations received or postmarked after November 1.

Withdrawals received prior to November 1 are subject to a \$25 processing fee. Withdrawals postmarked or received between Nov. 1-7 are subject to a \$75 meal and materials charge. No refunds will be made for withdrawals after November 7, 2011.

### WHAT COST INCLUDES

The Institute charge includes instruction, reference manual, lunch, coffee breaks, and parking discounted to \$2.00 with validation.

### DIRECTIONS AND PARKING

The Tax Institute will be held at the Center of New Hampshire/Radisson Hotel at 700 Elm Street in downtown Manchester. Manchester is located approximately 47 miles west of Portsmouth and 18 miles south of Concord, NH.

- From Portsmouth, take Rte. 101 west to Rte. 293 (Manchester). Take Exit 5 (Granite Street). Bear right on Granite Street.
- From Concord, take Rte. 93 south to Rte. 293 south. Take the Amoskeag Bridge exit (across river) to Elm Street. Turn right on Elm Street. Follow Elm Street until you come to the Center on the right.
- From Boston, take Rte. 93 north to Rte. 293 north (Manchester). Take Exit 5 (Granite Street). Bear right on Granite Street.
- The parking garage can be entered either from the Elm Street or Granite Street entrances.
- Park in the Center's parking garage. Bring your parking ticket to check-in so it can be validated for a reduced rate of \$2.

### INCLEMENT WEATHER

Only in the event of a major storm will the Institute be cancelled. Radio announcements will be broadcast on: Manchester stations, WGIR, WZID; Concord, WEVO; Dover, WOKQ; and Portsmouth, WHEB. For further information contact the hotel at (603) 625-1000.

### OVERNIGHT ACCOMMODATIONS

Hotel reservations can be made by calling the Radisson/Center of New Hampshire at (603) 625-1000.

### FOR MORE INFORMATION

For more information, please call (603) 862-4234.

University of New Hampshire  
Professional Development & Training

The UNH Graduate School  
11 Garrison Avenue  
Durham, NH 03824

802970

Register on the Web!  
[www.learn.unh.edu/tax](http://www.learn.unh.edu/tax)

# TAX PRACTITIONER INSTITUTE

Center of New Hampshire Radisson Hotel  
Manchester, New Hampshire

Monday, November 14, 2011

## AGENDA

- 8:00 a.m. **Check-in**  
Coffee and Danish provided
- 8:30-10:10 a.m. **Concurrent Track Sessions**
- 10:10-10:25 a.m. **Refreshment Break**  
Assembly area
- 10:25-11:55 a.m. **Concurrent Track Sessions**  
(Continued)
- Noon-1:30 p.m. **Luncheon**  
**Acknowledgements**  
**Welcome from UNH & IRS**
- Keynote Speaker*  
**Karen Hawkins**  
Director, IRS Office of  
Professional Responsibility
- 1:30-3:00 p.m. **Concurrent Track Sessions**  
(Continued from morning)
- 3:00-3:15 p.m. **Refreshment Break**
- 3:15-4:55 p.m. **Concurrent Track Sessions**  
(Continued)

## CONCURRENT SESSIONS

### FEDERAL TAXES \_\_\_\_\_

#### Individual Tax Issues & Updates

Learn about new tax legislation and selected high impact tax issues that may have a significant effect on your individual clients. Late 2011 legislation will also be covered, with an eye to ongoing tax planning opportunities.

*Presenter:* Anthony L. Olson, CPA, PFS, Keene, NH

#### Small Business Tax Law Update and IRS Appeals Procedures and Issues

The first part of this session will examine new tax legislation, regulations, court cases and IRS guidance that impact small businesses. The second part will

cover IRS Appeals procedures and frequently encountered legal issues.

*Presenter:* Richard A. Sweeney, Appeals Officer, IRS

#### Emerging Professional Ethics

The industry is moving from a focus on return preparation to a professional service. We'll review the 2011 changes to Circular 230, PTIN registration, and the upcoming competency testing requirements. What changes should we make in our office? How do we educate our clients about the changes and our new responsibilities?

*This session will award the attendee 100 minutes in Ethics.*

*Presenter:* John C. Walker, E.A., J. Walker & Company, LLC, Concord, NH

#### IRS Key Messages

This session is designed to provide current IRS Key Messages to Tax Practitioners. It is also designed for Practitioners who already have an understanding of the PTIN Initiative, and will provide updated information as it pertains to the IRS' PTIN initiative, i.e., PTIN registration, testing, & renewals.

*Presenters:* IRS SBSE Stakeholder Liaison Staff

### STATE TAXES \_\_\_\_\_

#### New Hampshire & Massachusetts State Taxes

The first half of this session will be presented by representatives of the NH Dept. of Revenue Admin. who will outline tax form changes, common filing errors, and discuss any tax law or administrative rules changes made in the 2011 legislative sessions. The second half will be presented by a representative of the MA Dept. of Revenue who will discuss developments in Massachusetts laws, programs, and procedures for tax year 2011.

*Presenters:* Margaret L. Fulton, Esquire, Assistant Commissioner, Melinda Cyr, Esquire, Tax Policy Analyst, and Kathryn Skouteris, Esquire, Assistant Revenue Counsel, all from NH Dept. of Revenue Administration; plus George Barresi from MA Dept. of Revenue

#### Maine & Vermont State Taxes

Representatives from VT and ME tax state agencies will discuss developments in their laws, programs, and procedures for tax year 2011.

*Presenters:* Gloria Hobson, Vermont Dept. of Taxes, and Christina Ward, Maine Revenue Services

#### Disclaimer of Endorsement

Reference to or presence of any specific commercial product, process, or service by trade name, or otherwise, in this publication or at the event does not constitute or imply its endorsement, recommendation, or favoring by the IRS or UNH.

## TRACKS

**Track 1:** Individual Tax Issues  
NH and MA State Taxes  
VT and ME State Taxes  
Small Business Tax Law Update

**Track 3:** Emerging Professional Ethics  
IRS Key Messages  
NH and MA State Taxes  
Individual Tax Issues

**Track 2:** Individual Tax Issues  
VT and ME State Taxes  
NH and MA State Taxes  
Emerging Professional Ethics

**Track 4:** Small Business Tax Law Update  
NH/MA State Taxes  
IRS Key Messages  
Individual Tax Issues

## 2011 TAX PRACTITIONER INSTITUTE

Mail to: UNH Professional Development & Training, Stoke Hall, 11 Garrison Avenue, Durham, NH 03824,  
or register on the web at [www.learn.unh.edu/tax](http://www.learn.unh.edu/tax)  
or call (603) 862-7380 or fax to (603) 862-7381.

**November 14, 2011 • CRN 16325 • \$179 (\$199 if postmarked or received after Nov. 1)**

Birthdate (required) \_\_\_\_\_

Name (Please Print) \_\_\_\_\_

Home Address \_\_\_\_\_

Work Address \_\_\_\_\_

Phone (Day): \_\_\_\_\_ (Eve.) \_\_\_\_\_

Email Address: (required) \_\_\_\_\_

Your Occupation:  CPA  PA  Attorney  Enrolled Agent  Tax Preparer  Paralegal  
 Staff Accountant  Other (please specify: \_\_\_\_\_)

# of Returns each year:  Less than 100  100-250  251-500  over 500

Payment Information: Enclosed is \$ \_\_\_\_\_ by:

Check (payable to UNH)  VISA  MasterCard

Card number \_\_\_\_\_ Exp. Date \_\_\_\_\_

Name on Card \_\_\_\_\_ Signature \_\_\_\_\_

Please indicate the track you wish to attend:

- 1-CRN 16326: Individual/NH-MA/VT-ME/Small Bus.
- 2-CRN 16327: Individual/VT-ME/NH-MA/Emerging Professional Ethics
- 3-CRN 16328: Emerging Professional Ethics/IRS Messages/NH-MA/Individual
- 4-CRN 16329: Small Bus./NH-MA/IRS Messages/Individual

Special Needs:  Vegetarian Lunch