

University of New Hampshire
30th Annual

TAX PRACTITIONER INSTITUTE

November 16, 2009
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 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 2009 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 member of the N.H. Assn. of Public Accountants or the N.H. Society of Certified Public Accountants and you wish to obtain CPE (continuing professional education) credit for the Institute, you must submit a certificate of attendance to the N.H. Board of Accountancy who will review your request. One CPE credit will be awarded per hour of instruction.

HOW TO REGISTER

Register early! You can register on the web at www.learn.unh.edu/tax or by calling 1 (800) 313-5327 or (603) 862-2015 with your VISA, Discover, or MasterCard number. You can also register by mail or fax, using the form in this brochure or on the web.

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 7 are subject to a \$25 processing fee. Withdrawals postmarked or received between Nov. 7-10 are subject to a \$75 meal and materials charge. No refunds after November 10, 2008.

WHAT COST INCLUDES

The Institute charge includes instruction, reference manual, lunch, coffee breaks, and reduced parking.

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, N.H.

- 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. Parking tickets will be issued at registration. These tickets should be presented to the garage attendant when leaving in order to have parking fees reduced for the day.

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
6 Garrison Avenue
Durham, NH 03824

802970

Register on the Web!
www.learn.unh.edu/tax

TAX PRACTITIONER INSTITUTE

Center of New Hampshire Radisson Hotel
Manchester, New Hampshire

Monday, November 16, 2009

AGENDA

- 8:00 a.m. **Check-in**
Coffee and Danish provided
- 8:30-10:00 a.m. **Concurrent Track Sessions**
- 10:00-10:15 a.m. **Refreshment Break**
Assembly area
- 10:15-11:45 a.m. **Concurrent Track Sessions**
(Continued)
- Noon-1:00 p.m. **Luncheon**
Acknowledgements
Welcome from UNH & IRS
- Keynote Speaker*
Pat Hammond,
Director,
Stakeholder Liaison
Field Operations,
Small Business/Self-Employed
Division, IRS
**“Stakeholder Liaison’s Role in
the New IRS Strategic Plan”**
- 1:15-2:45 p.m. **Concurrent Track Sessions**
(Continued from morning)
- 2:45-3:00 p.m. **Refreshment Break**
- 3:00-4:30 p.m. **Concurrent Track Sessions**
(Continued)

CONCURRENT SESSIONS

FEDERAL TAXES

Individual Tax Issues & the Bail-Out Plan

Learn about new tax legislation and selected high impact tax issues that may have a significant effect on your individual clients. The new federal government Bail-Out Plan will also be covered, as well as tax planning opportunities. **Presenter:** Anthony L. Olson, CPA, 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

Aftershocks

Financial disaster from real estate, business failure, unemployment, and bankruptcy continues to hit our clients hard. In this session, we will take a close look at preparing individual returns when foreclosures, short sales, and net operating losses are involved. We will look at using the new NOL carryback provisions, and figuring insolvency to avoid tax on cancelled debt income. **Presenter:** John C. Walker, E.A., J. Walker & Company, LLC, Concord, NH

IRS Key Messages

Explore ways to assist taxpayers who are experiencing difficulty in paying their federal tax liabilities due to the current economic challenges. There will be a focus on collection topics. Additional topics will cover compliance priorities and initiatives: including automated Under-reporter Program initiatives and the similarities between AUR and Exam. **Presenters:** IRS Collection and Stakeholder Liaison Staff

STATE TAXES

New Hampshire & Massachusetts State Taxes

The first half of this session will be presented by a representative 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 2009 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 2009. **Presenters:** John Hayes, Revenue Counsel and Robin Paveglio, NH Dept. of Revenue Administration, and George Barresi, 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 2009. **Presenters:** Gloria Hobson, VT Dept. of Taxes, and Christina Ward, ME 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: | Aftershocks
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
Aftershocks | Track 4: | Small Business Tax Law Update
NH/MA State Taxes
IRS Key Messages
Individual Tax Issues |

2009 TAX PRACTITIONER INSTITUTE

Mail to: UNH Registration, Stoke Hall, 11 Garrison Avenue, Durham, NH 03824,
or register on the web at www.learn.unh.edu/tax
or call (603) 862-2015 or fax to (603) 862-0655.

November 16, 2009 • CRN 15805 • \$179 (\$199 if postmarked or received after Nov. 1)

Last 4 Digits of Social Security No. _____ Birthdate (required) _____

Name (Please Print) _____

Home Address _____

Work Address _____

Phone (Day): _____ (Eve.) _____

Email Address: _____

Would you like to receive information from UNH via email? Yes ___ No ___

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 Discover UNH Pcard

Card number _____ Exp. Date _____

Name on Card _____ Signature _____

Please indicate the track you wish to attend:

1-CRN 15998: Ind./NH-MA/VT-ME/Small Bus. 3-CRN 16000: Aftershocks/IRS Messages/NH-MA/Ind.

2-CRN 15999: Ind./VT-ME/NH-MA/Aftershocks 4-CRN 16001: Small Bus./NH-MA/IRS Messages/Ind.

Special Needs: Vegetarian Lunch