Dec. 10 | Schedule at a glance | 2018 MEGA Tax Conference

TX Tax   ET Ethics   Session available via video webcast

7:30 - 8:20 a.m.

Registration and Continental Breakfast

8:20 - 8:30 a.m.

Wecome

8:30 - 10:00 a.m.

1. Economic and Industry Outlook TX

Ben Ayers, senior economist, Nationwide
Cari Weston, CPA, CGMA, MST, director tax practice & ethics, AICPA

- Learn about the state of the economy and industry in the U.S. and Ohio heading into 2019, including forecasts for future growth and indicators for warning signs of the next downturn.
- See what analysts predict for interest rates and equity markets over the next year and what that means for your business.
- Explore the latest industry trends from tax law changes to the future of the profession, including unique engagement opportunities for you and your clients.

10:00 - 10:15 a.m.

Networking break

10:15 - 11:45 a.m.

State & Local Tax

2. Major Developments in Pass-Through Entity Taxation TX

Stephen Hall, J.D., LLM, attorney, Zaino Hall & Farrin LLC

- Discuss business income vs. non-business income, 3% rate vs. regular rate, and impact on $250,000 deduction.
- Walk through post-Corrigan and T. Ryan Legg Trust analysis of tax planning.
- Understand Ohio's new residency law for 2018 and municipal tax updates and impact on PTE tax.

Business Tax

Individual Tax

3. Trust & Estate Income Tax Return Preparation—Just the Facts Please TX

Catherine Moseley, CPA, CIA, CLU, CHFC, Owner, Catherine M. Moseley, CPA

- Determine how to best communicate with your client on the decision on a calendar year vs. a fiscal year end for the income tax return.
- Contemplate when to take the Section 645 Election on the 1041, when to file, and who should sign.
- Discuss allocation of items from the deceased Final 1040 and the Initial 1041.

Tax Fraud & Ethics

4. High Profile Income Tax Scams: What to Watch out for TX

- Identify the complexities in the tax environment that will confront tax accountants in their practice this year.
- Learn what every CPA should know about the current threats and scams to keep your personal, firm, and client data secure.
- Understand current and emerging risks and how to increase awareness and identify action items.

11:45 a.m. - 12:45 p.m.

Lunch

12:45 - 2:00 p.m.

5. Legislative Update TX

Gregory Saul, Esq., CAE, director, tax policy, The Ohio Society of CPAs

- Gain insight about the top state and federal legislative issues.
- Obtain the latest on regulatory reforms at the Ohio Department of Taxation and Accountancy Board.
- Review state and federal judicial decisions impacting tax developments.

6. Impact of Tax Reform on Partnerships and Partners TX

- Outline the new tax provisions and understand how they alter the partnership's taxable income calculations and investors' specific tax position.
- Dive into significant provisions in the Act that are most relevant to partnerships and their investors.
- Explore tax planning strategies, developments and opportunities under TCJA.

7. How to Protect Yourself and Clients From Tax Fraud TX

Katherine Dodson, J.D., LLM, Terrence A Grady & Associates Co LPA

- Discuss the IRS's Return Preparer Program and its focus on identifying return preparer fraud investigations.
- Decipher when a return preparer can rely on information from client and when he/she is required to ask more questions or require substantiation before reporting items on a return.
- Learn from the mistakes of others- case law examples of tax return preparers charged with tax fraud and evasion.

2:00 - 2:15 p.m.

Networking break

2:15 - 3:30 p.m.

8. An Inside Look at the New Municipal Net Profit Tax Filing Option TX

Joseph Testa, tax commissioner, Ohio Department of Taxation

- Get a behind-the-scenes look at the municipal net profit tax filings process.
- Discuss how Ohio businesses were key in helping secure the legislative support for a centralized filing system and how it works, including rules and forms.
- Examine the progress the state is making in developing a system that is easy to use and responsive for both businesses and practitioners.

9. Impact of Tax Reform on C Corporations TX

- Analyze the new tax provisions and how they alter C corporation taxable income.
- Delve into significant provisions in the Act that are most relevant to corporations.
- Explore tax planning strategies, developments and opportunities under TCJA.

10. Tools for Resolving Tax Collection Cases with the IRS TX

James Rownd, CPA, inactive, J.D., Kadish Hinkel & Weibel

- Understand the background situation for most tax collection cases.
- Review the IRS broad powers for collection.
- Familiarize yourself with the tools available to resolve tax collection cases with the IRS.

11. Ethics in Tax Practice: Ohio ET

Vincent Nardone, J.D., LLM, managing partner, Nardone Limited

- Learn how to provide quality tax services with proper documentation and appropriate client communication.
- Discover how to steer clear of ethical complaints and disciplinary action.
- Review Ohio Statutes governing the practice of public accounting and Board of Accountancy rules governing the conduct of CPAs performing tax services in Ohio.

3:30 - 3:45 p.m.

Networking break

3:45 - 5:00 p.m.

12. Mergers & Acquisitions: Obtaining the Most Efficient Tax Structure and Mitigating Risk TX

Debora Dardinger McGraw, CPA, J.D., LLM, partner, Zaino Hall & Farrin LLC

- Dissect Ohio sales and use tax structuring considerations (i.e., transportation company, plane entities, etc.) and multi-state considerations after Wayfair.
- Get an overview of multi-state income tax planning considerations, including pass-through entities.
- Review municipal net profit considerations in Ohio in any planning structure.

13. Impact of Tax Reform on S Corporations TX

Gary Zwick, CPA, J.D., LLM, AEP, partner, Walter & Haverfield, LLP

- Discuss the new tax provisions and how they alter the S corporations taxable income and shareholders specific tax position.
- Understand significant provisions in the Act that are most relevant to S corporations and their shareholders.
- Review tax planning strategies, developments and opportunities under TCJA.

14. Tax and Financial Planning Through Life Stages: How to Prepare TX

- Explore best planning strategies and how to recognize unique retirement needs to ensure you're addressing client retirement risks.
- Distinguish the distinctive needs for clients in various stages in their lives, such as savers, pre-retirees, and retirees in both early and later years.
- Discover what you should be doing now to prepare your various clients and get them on the right track.

Dec. 11 | Schedule at a glance | 2018 MEGA Tax Conference

TX Tax   Session available via video webcast

Time	Business Tax	Individual Tax	State & Local Tax	Tax Operations
7:30 - 8:15 a.m.	**Registration and Continental Breakfast**		**Registration and Continental Breakfast**	
8:15 - 8:30 a.m.	**Housekeeping/Announcements**		**Housekeeping/Announcements**	
8:30 - 10:00 a.m.	**15. Tax Operations Evolution** TX *Arianna Campbell, consultant, Boomer Consulting, Inc.* • Define the importance of information management and the impact on organizations. • Explore how process optimization increases effectiveness and benefits operations. • Identify technologies and strategies that support all accounting professionals.			
10:00 - 10:15 a.m.	**Networking break**		**Networking break**	
10:15 - 11:45 a.m.	**16. Don't Be Surprised: Implications of Tax Reform on NFPs** TX *Gene Logan, CPA, shareholder, tax advisory services, Schneider Downs & Co., Inc.* • Identify crucial changes to the tax law that will affect not-for-profits and higher education sectors. • Understand how the new tax law changes will impact your organization. • Discuss the implementation considerations relevant to the not-for-profit and higher education sectors for these tax law changes.	**17. The New 1040 Tax Form** TX • Consider new legislation, including any late-breaking tax reform developments with current year filing implications. • Recognize strategies and tactics to use in light of tax rates and learn how to handle advanced technical issues. • Focus on hot-button issues, including form changes, depreciation means and more to avoid common mistakes.	**18. Wayfair Killed Quill...What's Next for Nexus?** TX *Adam Garn, CPA, J.D., MT, attorney, Zaino Hall & Farrin LLC* • Explore the history of tax nexus. • Review how states have responded to the Wayfair case. • Understand how to analyze nexus going forward.	**19. Digitizing Tax Workflow** TX *Warren Drake, Drake Software* • Imagine the possibilities created through digitizing tax workflow. • Identify digital tax tools and production processes that have evolved in recent years to enhance tax management. • Discuss the benefits and challenges with selecting, developing and monitoring general controls over tax technology.
11:45 a.m. - 12:45 p.m.	**Lunch**		**Lunch**	
12:45 - 2:00 p.m.	**20. International Tax for Business: Post Tax Reform** TX *Robert Whittall, CPA, ACA, MAcc, owner, Dyke Yaxley* • Understand tax reform's impact on international business and the global economy. • Identify planning considerations for U.S. multinationals and foreign corporations doing business in the U.S. • Learn tax strategies that will open opportunities and reduce tax risk.	**21. Individual Tax Credits in Light of Tax Reform** TX • Discover how tax reform impacts several popular individual tax credits and incentives. • Identify suitable candidates for these credits and incentives and how to incorporate into planning strategies. • Understand the steps necessary to fully benefit from these tax saving opportunities.	**22. Advanced Multistate Taxation** TX • Discuss current developments in multistate taxation, including sales tax collection and sales tax notification and reporting laws. • Assess the effect federal tax reform will have on state taxation and conformity. • Highlight recent developments in Ohio sales and use tax and commercial activity tax.	**23. Payroll Taxes and 1099 Best Practices** TX • Analyze changes to payroll tax legislation, including, changes in health care laws. • Review annual and quarterly reporting requirements, including new hire reporting, payroll withholdings for various compensation types and verification of employee identity and work eligibility. • Discuss commonly asked questions in regards to the 1099 form.
2:00 - 2:15 p.m.	**Networking break**		**Networking break**	
2:15 - 3:30 p.m.	**24. New World of Asset Classification Under TCJA** TX *Ron Antal, CPA, MST, CGMA, managing director, RCG Tax Partners* • Identify what you can 179 or De Minimis under the Tax Cuts and Jobs Act. • Explore qualified improvement property and discuss what happens to it in 2018. • Learn how cost segregation works and see real life examples of asset reclassification.	**25. Hobby or Business? Tax Tips to Decide** TX • Understand the key factors when determining whether an activity is a hobby or business. • Identify the special rules and limits for deductions taxpayers can claim for hobbies. • Discuss how 2017 tax reform affects passive investment and hobby activities and best practices for reporting compliance.	**26. State Tax Implications of Federal Tax Reform** TX • Discuss the evolving status of federal tax reform, including status on supporting guidance. • Review the state implications of tax reform, specifically rate reductions and base broadening. • Analyze the varying approaches states are taking toward conformity (or partial conformity).	**27. Data Analytics for the Tax Professional** TX • Examine data analytic trends affecting the way accounting is done. • Discuss risks, challenges and opportunities associated with data analytics. • Identify strategies for preparing yourself and your team to better use data analytics to accomplish your objectives.
3:30 - 3:45 p.m.	**Networking break**		**Networking break**	
3:45 - 5:00 p.m.	**28. Retirement Plan Update and Review** TX • Review the advantages and disadvantages of different types of qualified plans. • Assess recent changes in the law and the implications they will have for you and your clients. • Review changes in the IRS determination letter program and the impact of the demise of the DOL fiduciary regulations.		**29. Voluntary Disclosure and Tax Amnesty Programs** TX *Vincent Nardone, J.D., LLM, managing partner, Nardone Limited* • Examine the most common voluntary disclosure and tax amnesty programs at both the federal and state levels, including the Streamlined Filing Compliance Procedure submission program. • Discuss the benefits and strategies available in each voluntary disclosure and tax amnesty program while avoiding pitfalls. • Collaborate on when and how to use the voluntary disclosure and tax amnesty programs to your client's benefit.	**30. Maximizing Tax Savings: Work Opportunity Tax Credit and Unemployment Tax** TX *Ken Kruse, director of business development, UC Alternative, Inc.* *Raj Gill, SVP of corporate development, Hiring Incentives, Inc. and UC Alternative* • Understand who now qualifies for Work Opportunity Tax Credit (WOTC) and the compliance and documentation required. • Discuss where the biggest WOTC opportunities lie and how legislation will affect WOTC in 2019 and beyond. • Dive into best practices, trends calculations within the unemployment tax system, including analyzing DOL industry benchmarks and where to reduce cost for your clients.