Wednesday, November 14

12:15 p.m. to 1:15 p.m.
Course 1032 (Lunch Program)

Forget The New Tax Law?
(1 TAX CPE) (1 CLE) (1 CFPEP-H72)
Robert S. Barnett, CPA, Esq., Gregory L. Matalon, Esq.

"The corn is as high as an elephant's eye" and so are the estate exemptions. Why do anything? Join CBM&S partners Robert Barnett and Gregory Matalon for an Estate Planning and Q&A luncheon including many topics: Reduce Income Taxes, Basis Planning, Second Marriages, Asset Protection, Special Needs & Eldercare. Learn how to use a QTIP for more than just cleaning your ears and how to make your old Wills new again!

Thursday, November 15

Course 2015
12:40 p.m. to 1:40 p.m.

Planning For Those NOT In The 1% Category – Income Tax Planning And Estate Tax Planning! Is It Still Important?
(TAX CPE) (CLE) (CFP) (IRS CE G1U2N-T-00180-18-I)
Robert S. Barnett, CPA, Esq. will present, with Christopher Howell, IRS Taxpayer Advocate

With the incredible amount of changes as well as the magnitude of the dollar amount of the estate tax rules, is planning for income taxes and/or estate taxes still relevant? This session will address the ramifications of the income tax and estate tax changes, how they will affect your clients and what planning options you have to help them!

Without a plan, extended care threatens to disrupt their legacy, lifestyle, and family dynamics!

Course 2031 (Lunch Program)
12:40 p.m. to 1:40 p.m.

Longevity - Don't Outlive Your Money
(1 TAX CPE) (1 CLE) (1 CFP)
Robert S. Barnett, CPA, Esq. will present.

This discussion will include various planning considerations to maximize and protect income and guarantee resource availability for a long lifetime. Don't be surprised by having your insurance policy expire or lose important benefits. We will also discuss strategies for long-term care protection, and how to effectively evaluate benefits and disadvantages of annuities including the new longevity annuities recently allowed by the Internal Revenue Service.

Course 2042
Thursday, November 15
1:55 p.m. to 3:35 p.m.

Navigating Through the Medicaid Application Process
(TAX CPE) (CLE) (CFP)
Stuart Schoenfeld, Esq. and Monica Ruela, Esq. will present.

Successfully applying for Medicaid begins with a comprehensive plan to protect assets and income while minimizing adverse tax consequences. Stuart Schoenfeld and Monica Ruela will explore the strategies to consider prior to submitting a Medicaid application. They will also discuss the Medicaid application process from beginning to end, including meeting eligibility requirements, submitting proper documentation and protecting the non-applying spouse. An update of current elder law will be provided, detailing recent and expected changes to Medicaid laws.

Friday, November 16

Course 3011
7:45 a.m. to 9:25 a.m.

TCJA - Select Business Considerations
(TAX CPE) (CLE) (CFP) (2 IRS CE G1U2N-T-00173-18-I)
Robert S. Barnett, CPA, JD, MS (Taxation) will present.

Many business provisions of the TCJA have not received the attention they deserve. This seminar will discuss the new interest limitation rules and disclosures required by S Corporation and Partnerships. Basis Calculations, §1031 Exchange, and loss carryover rules will be included. We will also analyze new provisions affecting entity conversions such as S Corporation to C Corporation and new rules regarding utilization of the accumulated adjustment account in the post conversion period. Partnership traps will be highlighted.

Course 3021
11:20 a.m. to 12:30 p.m.

§ 199A Aggregation Rules
(1 TAX CPE) (1 CLE) (1 CFP) (1 IRS CE G1U2N-T-00175-18-I)
Robert S. Barnett, CPA, JD, MS (Taxation) will present.

The preamble to the new §199A proposed regulations discuss that tax benefits may result from grouping business activities. This is an advanced lecture focusing on the rules of § 199A and comparing them to the passive activity grouping rules of § 469. We will discuss various entities including real estate businesses.

Course 3034 (Lunch Program)
12:40 p.m. to 1:40 p.m.

IRS Collection Update: Passports at Risk
(1 TAX CPE) (1 CLE) (1 IRS CE G1U2N-T-00177-18-I)
Yvonne R. Cort, Esq. will present, with Christopher R. Morell, IRS Local Taxpayer Advocate,

This panel will address passport revocation procedures and other IRS updates. The IRS has added a powerful tool to its collection toolbox. Find out current IRS practices and how you can help your clients.