



OCTOBER LUNCHEON PROGRAM

“STRATEGIC PLANNING FOR BUSINESS OWNERS AFTER 2017 TAX REFORM: INSIGHTS 10 MONTHS LATER”

TUESDAY, OCTOBER 16, 2018

THE UNION LEAGUE
140 SOUTH BROAD STREET
PHILADELPHIA, PA 19102

11:45 – 12:00 P.M. REGISTRATION
12:00 – 12:30 P.M. LUNCHEON
12:30 – 1:45 P.M. PROGRAM

This program discusses how C corporation effective annual income rates vary depending on distribution rates and pressures that C corporations face to declare dividends, including how converting to a C corporation may destroy a sale to an irrevocable grantor trust. The speaker will also discuss which types of income are eligible for the 20% deduction, how to make real estate rental qualify for the deduction (including the effect of self-rental when the tenant is or is not a pass-through entity), how the deduction works for trusts, and how to plan for depreciation deductions and net investment income tax when holding a pass-through business in trust. This will include coverage of the proposed regulations for qualified business income under IRC § 199A and under the multiple trust rule under IRC § 643(f). Attendees will also learn how to avoid the loss of AAA and to avoid the 5-year waiting period when converting from S corporation to C corporation, concerns regarding switching back when the tax law changes again, and using hybrids to try to minimize overall tax rates.

**One Education Credit for CLE (PA Only), Insurance (PA Only), CFP,
CPA (PA Only), PACE and CTFA will be offered.**

Speaker:

Steve Gorin, a Washington University alumnus (A.B. 1983, J.D. 1986), is a partner in the St. Louis office of the law firm of Thompson Coburn LLP, which also has offices in Chicago, Los Angeles, and Washington, D.C. Before practicing law, Steve practiced accounting for 8 years, was a partner in a local CPA firm, and still maintains his CPA license and CGMA designation. He is a past chair of the Business Planning Group of committees of the American Bar Association’s Real Property, Probate, Trust & Estate Law Section, a past chair of the Business Law Section of the Bar Association of Metropolitan St. Louis, and a member of the Business Planning Committee of the American College of Trust and Estate Counsel (ACTEC), including a current Regent of ACTEC and past chair of the Business Planning Committee’s subcommittee on pass-through entities.

This meeting is being sponsored by



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**OCTOBER 16, 2018 LUNCHEON PROGRAM
REGISTRATION FORM**

Luncheon Program Fee:

PEPC Members	\$45	Non-Members	\$65
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Additional Fees:

CLE Credit (Members)	\$15	CLE Credit (Non-Members)	\$15
Insurance Credit (Members)	\$15	Insurance Credit (Non-Members)	\$15
CFP® Credit (Members)	\$15	CFP® Credit (Non-Members)	\$15

\$5 additional charge for walk-in registrations at the door without pre-registration.

No-shows will be billed. No refunds after October 12, 2018.

ATTENDEE INFORMATION:

Name: _____ Discipline: _____

Company: _____

Address: _____

City, State, Zip: _____

Phone: _____ Email: _____

PEPC Member (\$45 per person) Non-Member (\$65 per person)

Please select your lunch entrée:

Striped Bass, Yukon Potato Risotto, Sauteed Spinach, Brown Butter Caper Sauce

Mediterranean Vegetable Lasagna, Roasted Tomato Marinara, Grana Padano

Special Dietary Needs: _____

CONTINUING EDUCATION INFORMATION:

(Members: Add \$15 per credit • Non-Members: Add \$20 per credit)

Continuing Legal Education (1 credit).....Attorney ID: _____

Insurance Continuing Education (1 credit).....License Number: _____

CFP® Continuing Education (1 credit).....Last 4 Digits of SSN: _____

CTFA, PACE and CPA Credits available onsite at the meeting at no additional charge.

PAYMENT INFORMATION:

Check Payment (Payable to PEPC)

Credit Card Payments – **Website Only**

PEPC is no longer accepting credit card payments via faxed or mailed registration forms. Any credit card payments must be submitted through our secure website at www.philaepc.org. **Members must be logged into the site to receive the discounted member pricing.**

Return by Mail: Philadelphia Estate Planning Council, P.O. Box 579, Moorestown, NJ 08057

Return by Fax: 856-727-9504 **Register Online:** www.philaepc.org

Questions: 215-486-6215 (*Registrations will not be accepted via phone*)