

Agenda

Introduction: Policy Points of Tax Cuts and Jobs Act *R. Woods Jr.*

Lower taxation
Creating jobs

Personal Income Tax Changes *R. Chamberlain*

Rate changes, standard deduction and personal exemptions
Changes to deductions and credits
Individual AMT
Estate tax

Corporate Income Tax and Changes to Business Deductions *R. Woods Jr.*

Corporate income tax rate, corporate AMT
NOLs, interest deductions, excess business loss
Accounting changes
Carried interest

Qualified Business Income Deduction *N. Rodes IV*

General overview
Limitations
Specified service businesses

International Tax *R. Woods Jr.*

Exemption of foreign income
Deemed repatriation of foreign income
Base erosion prevention
Other provisions

Employee Benefits and Non-Profits *R. Chamberlain*

Fringe benefits
Employee compensation
FMLA credit
Non-profits
Employee benefits

Planning Opportunities *N. Rodes IV*

199A planning
1202 opportunities
Choice of entity and exit planning

Understanding the Tax Cuts and Jobs Act
Lexington, KY - Friday, June 29, 2018

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Learning Objectives

You'll be able to:

Identify changes to personal income taxation and individual alternative minimum tax.

Explore the qualified business income deduction.

Examine corporate income tax and changes to business deductions.

Learn about changes to international tax provisions.

Outline changes affecting employee benefits and non-profits.

Discuss tax planning opportunities.



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Identify changes to personal income taxation and AMT

Examine corporate income tax and changes to business deductions

Outline changes affecting employee benefits and non-profits

Learn about international tax provisions

Explore the qualified business income deduction

Consider various planning opportunities

Continuing Education Credits

Accountants

8.0 CPE Hours

Attorneys

6.75 Kentucky CLE Hours

6.75 Ohio CLE Hours

6.70 Indiana CLE Hours

IRS Enrolled Agents and

Tax Preparers

8.0 CE Hours

Certified Financial Planners

8.0 CE Hours



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Faculty

Richard B. Woods, Jr., is a partner in MCM’s Tax Services Department and leads the Federal Tax Group. His practice focus is providing business and individual tax planning and compliance to closely held businesses and their owners, with emphasis on C corporation/shareholder issues, consolidated multi-state tax returns, mergers and acquisitions, partnership and S corporation issues, and real estate matters. Mr. Woods has been active in public accounting since 1996 and was formerly associated with a national accounting firm for over five years. He is a member of the firm’s Insurance, Manufacturing and Financial Institutions Service Teams.

Rachael High Chamberlain is an associate in the Lexington office of Frost Brown Todd LLC and practices in the area of tax law with an emphasis on state and local taxation. She has experience in the areas of property tax, sales and use tax, and income tax. Ms. Chamberlain has also assisted with several nonprofit entities’ tax projects and, she assists clients with general business transactions. Ms. Chamberlain is a 2011 graduate of Transylvania University, and received her degree from the University of Kentucky College of Law in 2014. She currently serves as chair of the Tax Section of the Kentucky Bar Association.

Nelson D. Rodes IV is an attorney and associate in the Louisville office of Frost Brown Todd LLC. Mr. Rodes’ practice focuses on civil and criminal tax litigation matters as well as the tax implications of general business transactions. He has counseled clients on various issues involving federal and state income taxes, employment taxes, sales and use tax, real property taxes, and tax incentives. Prior to joining Frost Brown Todd, Mr. Rodes was with Ernst & Young where he was a senior in the firm’s National Tax Department, focusing primarily in the area of state and local transactional tax, assisting clients with the tax consequences of mergers and acquisitions and post-transactional planning. He also served as a summer law clerk for the Hon. Joseph R. Goeke of the United States Tax Court prior to earning his LL.M. degree in Taxation. Mr. Rodes is a graduate of Centre College and received his J.D. degree from the University of Kentucky and LL.M. in Taxation from Georgetown University.

Seminar Information

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\$299 for individual registration
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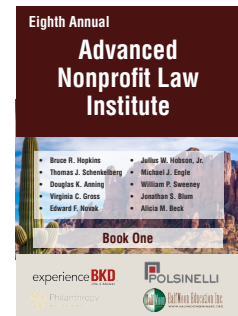
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