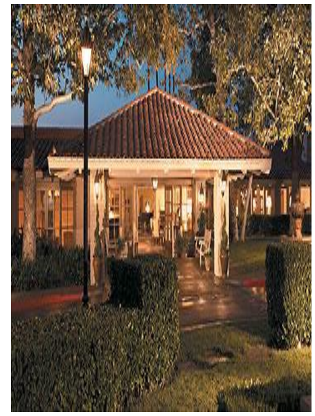
American Association of Attorney-Certified Public Accountants

2012 Western Regional Education Conference

Rancho Bernardo Inn Golf Resort & Spa
17550 Bernardo Oaks Drive
San Diego, CA 92128

January 20-22, 2012

Co-Sponsored by:
Management Planning Inc.
California Association of Attorney-CPAs
Colorado Chapter of AAA-CPA
North Texas Chapter of the AAA-CPA
South Texas Chapter of the AAA-CPA



What better way to relax before the busy tax season than a weekend getaway to the AAA-Four Diamond Rancho Bernardo Inn (RBI)? The AAA-CPA invites you to attend the 2012 Western Regional Conference, January 20-22, 2012. After recently completing a $25 million renovation, the Rancho Bernardo Inn features luxurious accommodations, a state of the art conference center, an indulgent spa and PGA golf course all less than 30 minutes from the San Diego International Airport.

Don't miss out on the many networking opportunities or education sessions. This program will provide up to **8 hours of CPE** and CLE/MCLE on a 50-minute hour track and **6.5 hours of CLE/MCLE** on a 60-minute hour track. Both Attorney– CPA members and non-members are welcome to attend. We encourage you to bring your families and guests and enjoy all that the resort has to offer. The hotel is able to offer our group rate for 2 days pre and post should you wish to extend your time and make a vacation out of it!

Conference Schedule & Registration Information

Friday, January 20	Saturday, January 21	Sunday, January 22
3:30 PM — 5:40 PM Registration	7:45 AM — 8:30 AM Breakfast	8:45 AM — 10:25 AM Education
4:00 PM — 5:40 PM Education	8:30 AM — 10:10 AM Education	10:30AM — 12:00 PM Brunch
6:30 PM — 7:30 PM Networking Reception	10:10 AM — 10:20 AM Break	8 Hours CPE/MCLE based on 50-minute hour and 6.5 Hours of CPE/MCLE based on 60-minute hour.
On Own for Dinner	10:20 AM — 12:00 PM Education	
	12:00 PM — 1:00 PM Lunch	
	Afternoon Free to Enjoy the Resort	
	6:00PM Dine-Arounds	

	Member & Non-Member
Full Package- *Education, Electronic Education Materials, 1 Breakfast, 1 Lunch, 1 Break, Networking Reception & Brunch*	$250
Spouse/Guest- *Includes 1 Breakfast, Networking Reception & Brunch*	$85
Children- *Includes 1 Breakfast, Networking Reception & Brunch*	$30
Printed Materials	$25

Education Speakers & Topics (CPE/ CLE/MCLE)

Friday, January 20th

4:00 PM - 4:50 PM (50)
Edward Brown, Esq., CPA, Engel & Reiman pc
Irrevocable Life Insurance Trusts—A Primer
This presentation covers the basic components to the ILIT, including sample language to use in the ILIT agreements and related letters to clients. The session will also touch on some of the most often encountered tax snags that arise in ILIT planning. As a bonus section of the presentation, the speaker will provide some ILIT structure concepts that can be presented to the participants' clients as excellent vehicles that offer benefits over and above the standard "garden-variety" ILIT. This will provide additional planning opportunity ideas that the conference attendee can add to their repertoire of planning services.

4:50 PM - 5:40 PM (50)
Brian Yacker, CPA, J.D.
YH Advisors, The Exempt Org Experts
Hot Topics in Charitable Giving
Get ready to hear the hottest news on charitable giving. Topics to be addressed during this session include: Earmarking , Substantiation , Determination of Fair Market Value for Non-Cash Contributions, Quid Pro Quo Contributions, Conservation Easements, and IRS Revocation List.

6:30 PM - 7:30 PM *Networking Reception*

Saturday, January 21st

7:45 AM - 8:30 AM *Breakfast*

8:30 AM - 9:20 AM (50)
Jeff Kahn, Esq., LL.M., CPA
Law Offices of Jeffrey B. Kahn, P.C.
Reporting Offshore Accounts And The Voluntary Disclosure Process
Be aware of the new requirements and updates in reporting foreign accounts and how you can help protect your clients from the IRS in their efforts to impose penalties and seek criminal prosecution.

9:20 AM - 10:10 AM (50)
Mary Thomas, Esq., CPA, Thomas, Thomas & Thomas, PC
The Complexities of Taxing Internet Sales: Is the Active Avoidance of Nexus Good Tax Planning or Tax Evasion?
The session will encompass an interactive discussion of nexus issues epitomized by Amazon.com from legal, accounting, economic, and political standpoints.

10:10 AM - 10:20 AM *Break*

Saturday, January 21st

10:20 AM - 12:00 PM (100)
Jay Foonberg, Esq., CPA
How to Keep Your Money, Your Clients and Your License to Practice-The New Rules of Client Trust Accounts
Generally accepted accounting terminology, is contrary to the terminology used in the new rules of client trust accounts and can lead an uninformed attorney-cpa to financial ruin and disciplinary problems. With the knowledge of this course, you can make things happen rather than asking, "What Happened?" This interactive session will provide current information on the new rules and requirements for attorney client trust accounts. Knowing the new rules will enable you to protect your own license and give you a competitive advantage in attracting and keeping attorney clients and their referrals. This session can also help you craft appropriate fee agreements to avoid disciplinary and financial problems. IOLTA, Electronic banking, Bank failures, FDIC coverage, required monthly, quarterly and annual reconciliation and reports will be covered.

12:00 PM - 1:00 PM *Lunch*

Sunday, January 22nd

8:45 AM - 10:25 AM (100)
John Akard, Esq., CPA, John Akard Jr., P.C.
Tax Roundtable, an in-person Study Group
This will be a highly interactive discussion about Federal, State, Estate, Gift and International Tax issues raised by the attendees. Our members and attendees are some of the best and brightest professionals and this discussion will attempt to utilize the intellect and creativity of our members in a spirited conversation. A prize will be given to the best participant!

10:30 AM - 12:00 PM *Brunch*

Faculty

John Akard, Jr. is the Immediate Past President of the AAA-CPA and previously served as President of the Texas and South Texas Chapters of AAA-CPA from 1998-2006. He is both a Certified Public Accountant who obtained his Texas license in March 1991 and an Attorney licensed in Texas since November 1994. John maintains a solo practice through John Akard Jr., P.C. and is "of Counsel" to the full-service civil practice firm of Mason, Coplen & Banks, P.C. from January 1, 1999 - present focusing in the areas of bankruptcy, estate planning, probate, and corporate matters. He has handled matters before bankruptcy courts in Texas, Louisiana, Oklahoma and Delaware. Additionally, John serves on the Commonwealth International Series Trust from 2002 - present as an Independent Trustee, Chair and Financial Expert of the Audit Committee. The Business Trust is comprised of the publicly traded Africa, Australia/New Zealand, Global, Japan and Real Estate Securities Funds.

***Edward Brown*,** is a principal in the Denver, CO firm of Engel & Reiman pc. Over the past twenty-years, Brown has developed extensive experience and expertise in the areas of integrated estate planning and taxation. Voted as one of the Top 3 Asset Protection Attorneys in the March 2011 *Denver Magazine*, Brown speaks frequently to professional organizations on a wide range of legal subjects including integrated estate planning, asset protection and related subject matters. He has authored numerous articles on a variety of legal topics that have appeared in local and national publications such as the *Estate Planning, Journal of Practical Estate Planning, Journal of Taxation, Journal of International Taxation, The Tax Adviser, Asset Protection Journal, Journal of Financial Planning* and *The Colorado Lawyer*. Brown co-authored with his partners an article in the March, 2011 *Estate Planning* magazine entitled, "Tax Compliance Tips for Integrated Estate Planning Trusts."

Faculty *(continued) [Full biographical information also available online at www.attorney-cpa.com]*

Jay Foonberg is one of the founders of the AAA-CPA and served as association president. A graduate of both U.C.L.A. and U.C.L.A. Law, Foonberg has pursued further education with courses at Harvard Law School, Cambridge University, England and Duke University School of Law. He is a founder of the ABA Law Practice Management Section and the General Practice, Solo and Small Firm Division, as well as a member of the ABA House of Delegates. The ABA recognized him four times with lifetime achievement awards including the Prestigious Harrison Tweed Award as the Most Outstanding Continuing Legal Educator in the USA. He is possibly the most knowledgeable person in America on the subject of lawyer trust accounts teaching Lawyer Client Trust Accounts to attorneys for more than twenty years. Foonberg is the only person to have lectured for CLE in all US fifty states, and six territories, and on all seven continents including Antarctica. A renowned author, his book How to Start and Build a Law Practice, is a best seller and the most stolen book from law libraries in the U.S. He also wrote The American Bar Association Guide to Lawyer Trust Accounts.

Jeffrey Kahn is the principal of the Law Offices of Jeffrey B. Kahn, P.C. headquartered in Walnut Creek, CA. He is a member of the California and Florida Bars and is Board Certified in Tax Law by the California and Florida Bars . He practices in the areas of tax and estate planning, resolution of tax controversies and general business transactions. He earned his LL.M. degree in Taxation and J.D. degree from the University of Miami School of Law, and his B.B.A. degree from Florida International University. He has taught classes in the areas of taxation and estate planning as an adjunct Professor for Nova Southeastern University School of Business and Entrepreneurship and he holds a Florida CPA license. He has been a member of the AAA-CPA since 1988.

Mary Thomas, Vice President of Business Development--Corporate Secretary, Thomas, Thomas & Thomas, PC is a certified public accountant and attorney whose experiences in both the accounting and legal fields bring added value to clients. Prior to joining Barbara J. Thomas, CPA in 1999, Thomas worked as a compliance auditor at an internationally known health institution and as an auditor at a Big Four accounting firm. She researched external and internal reporting requirements, audited existing systems, and presented feasible solutions to bring the client systems into compliance with internal and external guidelines. Thomas speaks at various professional organizations about unclaimed property and sales tax issues. She has co-authored many books including Texas Taxes for the Construction Industry and Texas Taxes for the Hospitality Industry. She is a member of the AAA-CPA, the Texas Society of Certified Public Accountants and the Houston Bar Association. A magna cum laude graduate of the University of Houston, Thomas gained her law degree from University of Texas at Austin and became CPA in 1997.

Brian Yacker has over 19 years of tax, legal, and accounting experience in the exempt organizations area. He focuses exclusively in working with exempt organizations. Yacker possesses a vast amount of experience and expertise in preparing tax-exempt forms and the preparation and filing of both federal and state tax exemption applications for public charities, private foundations, and other exempt organizations. Yacker is actively involved in the AAA-CPA, serving on their Board of Directors, Finance Committee and their IRS Liaison Committee. Additionally, Brian just completed his four-tenure as the AAA-CPA's representative on the Internal Revenue Service Advisory Committee (Office of Professional Responsibility Subgroup). Additionally, he serves on the Board of Directors and is an Executive Committee member for BookEnds. Yacker is member of the American Bar Association serving on the Exempt Organizations Committee. He also is a member of the California Bar Association's Tax Section. And the AICPA's EO Tax Technical Resource Committee. Yacker is the co-leader of the OC-LB EO Interest Group and the soon to be formed San Diego EO Interest Group.

Meeting Information

Hotel Reservations:
The AAA-CPA has secured a limited amount of rooms at the Rancho Bernardo Inn Golf Resort & Spa for the evenings of Friday, January 20th and Saturday, January 21st. Rates are $205.00 single/double including resort fee* plus applicable taxes. **Resort fee includes: toll-free & credit card calls, in-room high speed internet access, fitness center, in-room coffee, daily newspaper, and self parking.*

Reservations can be made by calling RBI directly at (800) 542-6096. **Reservations must be made by Friday, January 6, 2012** in order to guarantee our group rate. This rate will be available 2 days pre/post for those wishing to extend their travel. When making reservations, please mention that you are with the American Association of Attorney-CPAs. *Please note: deposit of first night stay will be required when making your reservation. Cancellation of guest rooms must be made with the hotel 72 hours in advance of our arrival date for full refund of the deposit.*

Cancellation Policy:
A $50.00 processing fee will be charged for all cancellations after January 13, 2012. Refunds will be by check only.

Travel:
RBI is located 27 miles from the San Diego International Airport (SAN) and is a 2 hour drive from Los Angeles. Ground Transportation to and from the hotel is available by shuttle, taxi or rental car.

Preferred Airline:
The AAA-CPA is a business partner with Southwest Airlines. To make a reservation, visit www.swabiz.com and select Book Air. Enter **Company ID: 99138480** and begin booking.

Golf & Spa:
The 18-Hole Championship Golf Course at RBI has hosted both PGA and LPGA events and was recently renovated. To reserve your tee time call 858-385-8733.

Discover The Spa at RBI, a tranquil oasis where your treatment may become a complete afternoon escape. Call 858-675-8471 to make an appointment.

Internet/Wireless Access & Conference Materials:
In room wireless internet access is available complimentary. Internet access in the meeting space is only available to registrants who utilize a wireless air card such as the one provided by T-Mobile through the AAA-CPA Affinity Program.

Continuing with our "green" theme, all attendees will receive flash drives onsite with materials. Hard copy materials in addition to the flash drive are an additional $25.

CPE/MCLE Information:
AAA-CPA continuing education programs are designed to meet the needs of attorneys and CPAs and to qualify for credit both as CPE and CLE. Of course, the decisions of various state authorities determine the actual credit granted. The AAA-CPA is a registered CPE /MCLE provider in the States of PA, TX and IL. State boards have final authority on the acceptance of individual courses for CPE credit. If you require CLE in a state not mentioned, please call our national office and we will do our best to arrange for credit in your state. All courses are beginner through advanced levels and there are no prerequisites or advance preparation requirements for this course. **Accounting CPE—**The AAA-CPA is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: **www.learningmarket.org**.

Western Regional Conference Registration Form

Name: ______________________________ Guest Name: ______________________________

Address: ______________________________ City: ________________ST: _______ Zip: ______________

Phone: ______________________________ Fax: ______________________________

Email: ______________________________ Guest Email: ______________________________

Member & Non-Member Registration Fee ……………………………………$250.00

Guest Fee ……………………………………$85.00

Children's Fee ……………………………………$30.00

Print Materials ……………………………………$25.00

Total Amount……………………………………$ ______

Payment Information

__ MasterCard   __ Visa   __ American Express   __ Check *(payable to the AAA-CPA)*

Credit Card Number ______________________________ Exp. Date ________________

Name as it appears on card______________________________ Signature______________________________

American Association of Attorney-Certified Public Accountants

American Association of Attorney-Certified Public Accountants
3921 Old Lee Highway, Suite 71A
Fairfax, Virginia 22030

***THREE* Ways to Register:**

ONLINE: www.attorney-cpa.com
FAX: **877-332-5186**
MAIL: **AAA-CPA**
3921 Old Lee Highway, Suite 71A
Fairfax, VA 22030

Questions? Call - 888-ATTY-CPA
(888-288-9272)