

2018 SPRING CE EXPO

Monday, May 21, 2018

8 Hours Continuing Education

Rose Heights Church
2120 Old Omen Road
Tyler, TX

Sponsored by: East Texas Chapter
Texas Society of Certified Public Accountants
Sponsor #269



Lunch Graciously Provided by



REGISTRATION

CHECK ONE:

- ETCTSCPA Member\$200
- Non-Member\$300
- Ethics & Lunch Only, Members ...\$125
- Ethics & Lunch Only, Non-Member ..\$200

IMPORTANT

Please mark your preference:

Morning Session	Afternoon Session
___ Track One	___ Track One
___ Track Two	___ Track Two

NAME: _____

PHONE: _____

EMAIL: _____

NOTE: \$50 late fee for registrations postmarked after the May 11, 2018 deadline.

Return completed form
& payment to:
East Texas Chapter TSCPA
PO Box 5100
Tyler, TX 75712

Questions?
Ann Tague 903.530.6687
Late registration deadline:
May 11, 2018

Texas Society of Certified
Public Accountants
East Texas Chapter
P.O. Box 5100
Tyler, TX 75712

MORNING SESSIONS

8:00 - 8:30 am: On Site Registration & Breakfast
10:10 - 10:20 am : MORNING BREAK

TRACK ONE

8:30 am - 12 noon

Ethics for CPAs - It's a Matter of Choice

Deanna Sullivan, Sullivan Solutions

"Why do good people do bad things?" we often ask ourselves. Yet faced with similar circumstances, would we have made the same choice? This course provides a look into ethical philosophies for both our personal and professional lives and discusses the values upon which our choices are based. Ethical behavior is more than mere knowledge of right and wrong but making the right choices for our profession and organization. The public looks to us as a standard of ethics and integrity and the Texas State Board holds us accountable for protecting the CPA brand. Are we meeting these obligations?

Prerequisite: None Teaching Method: Seminar/Lecture
Course Level: Basic Recommended CPE Credits: 4 hrs

TRACK TWO

8:30 am - 12 noon

Federal Tax Reform Update

Blaise Bender, MPA, JD

Morning session will cover the 20% QUALIFIED BUSINESS DEDUCTION in detail

Blaise C. Bender is a member of the State Bar of Texas, TSCPA, and is a licensed CPA in Texas. He possesses over six years experience in public accounting working for Arthur Andersen & Co., Deloitte Touche, and Ernest and Young, Blaise was also a Controller and CFO in private industry.

Blaise is the Past President of the San Antonio Chapter of CPA's. He also serves on the boards of directors of several for-profit and non-profit firms. He currently serves as a Board Member of the Texas Society of CPAs and is on the Legislative Advisory Committee of the TSCPA. Presently, he is on the Board of Directors of San Antonio Federal Credit Union (SACU).

Blaise has conducted hundreds of seminars throughout Texas and the United States and has numerous publications in tax and accounting. He received numerous awards for his service in continuing education.

Blaise maintains a legal consulting practice dealing with various tax matters including corporate and partnership taxation, administrative appeal matters, health care reporting for businesses, corporate legal counsel, classification of repair and maintenance cost, managerial control systems, mergers and acquisitions, contract and transactional analysis, strategic planning and business development issues. His legal consulting includes Fortune 500 companies, private and small businesses, municipalities and non-profit organizations.

Prerequisite: None Teaching Method: Seminar/Lecture
Course Level: Basic Recommended CPE Credits: 4 hrs

LUNCH: 12 noon - 1:10 pm

LUNCH GRACIOUSLY PROVIDED BY TEXAS BANK & TRUST

**ANNUAL CHAPTER MEETING; INSTALLATION OF NEW PRESIDENT & BOARD;
AWARDS PRESENTATION**

AFTERNOON SESSIONS

2:50 - 3 pm : AFTERNOON BREAK

TRACK ONE

1:10 - 4:40 pm

The Red Flags of Fraud: Are They Waving in Your Organization?

Deanna Sullivan, Sullivan Solutions

The Red Flags of Fraud - those ominous indicators that something is going on within your organization, your department, or your process. Something that might be to your detriment or that of your group. What are those indicators and what are you doing about them? This interactive session will discuss examples of red flags and how they led to fraud within organizations. Different forms of fraud result from different factors and circumstances. We must evaluate the potential for the occurrence of fraud and how the organization manages fraud risk. Are you doing your part or are the red flags waving at you?

Learning outcomes:

- Review theories for why good people do bad things and learn how to identify the warning signs
- Understand the various types of red flags and how these indicators can help detect fraudulent behavior
- Discover how the behavioral red flags of perpetrators vary depending on the fraud scheme
- Determine methods to strengthen your organization's control environment

TRACK TWO

1:10 - 4:40 pm

Federal Tax Reform Update

Blaise Bender, MPA, JD

Afternoon session will cover most aspects of the Tax Cuts and Job Acts of 2017, including:

Individuals

New Income Tax Rates
Filing Status
Suspension of Personal and Dependent Exemptions
Expansion of Discharge of Debt on Student Loans
Suspension of qualified moving expenses
Revised Rules on Deduction of Alimony
Capital Gains Treatment Issues
Section 529 Plan Revisions
Implementation of New Qualified Business Income Deduction
Increase in Standard Deduction
Suspension of Overall Limitation of Itemized Deductions
Reinstatement of Medical Expense Haircut Threshold
Limitation on Itemized Deduction for Taxes
Limitation on Mortgage Interest Deduction
Expansion of Cash Contributions and Modification
Disallowance of Miscellaneous Itemized Deduction subject to 2% AGI
Personal Casualty Loss Safe Harbors and Future Limitations
Gambling Losses Limitation Broadened
Increase in Child Tax Credit and Implementation of Non-child Credit
Qualified Business Income Deduction
Revised Alternative Minimum Tax
Revised Kiddie Tax
Elimination of Shared Responsibility Payment

Businesses

New Corporate Tax Rates
Reduction in Corporate Dividends Received Deduction
New Corporate Minimum Tax and Offset
Revised Section 179 Expensing
Revised Bonus Depreciation Rules
Eligibility of Building Improvement for 15 year Recovery Expanded
ADS Recovery Periods Adjusted
New Limitations on Cash Method of Accounting
NOL Deduction Limitations
Deduction for Net Business Interest Limitation
Repeal of Domestic Production Activity Deduction
Repeal entertainment Expense Deduction
Expenses for Employer Operating Eating Facilities Limited
Limitation Deduction for Qualified Transportation Fringes
Repeal of Business Expense Deduction for Lobbying
Broadening of non-deductions or fines and penalties
New Paid Family and Medical Leave Credit
Other Business Credit Limitations
Treatment of Revocations of S Corp. Elections
Expansion of Qualifying Beneficiaries of Electing Business Trusts
Charitable Deductions for Electing Small Business Trusts
Repeal of Partnership Technical Termination Rules
Basis Reduction for Partnership Charitable Contributions

Prerequisite: None Teaching Method: Seminar/Lecture
Course Level: Basic Recommended CPE Credits: 4 hrs each Track