
CPA Update: Addressing the unique tax planning and employee benefits needs of closely-held businesses

January 9, 2013

Wells Fargo Advisors, LLC and Flaster Greenberg PC

Flaster Greenberg PC and Wells Fargo Advisors, LLC have joined forces to offer an educational seminar addressing two major problem areas frequently encountered by accountants who represent owner-dominated businesses:

- Tax, estate and succession planning for the business and its owners
- Correcting errors arising from the maintenance and administration of a tax-qualified retirement plan

Join Flaster Greenberg and Wells Fargo Advisors on January 9, 2013 for an informative evaluation of the latest updates in estate planning tax laws and government-sponsored correction programs for employee benefits plans.

In addition to earning continuing education credits, attendees will develop an understanding of these unique tax and regulatory landscapes and will leave better equipped to steer high net-worth and business clients in the right direction.

Part I: Estate Planning for Business Owners and High Net-Worth Individuals

The future profile of federal tax laws is uncertain. During the first portion of the program, you will be updated on where the tax laws stand post-fiscal cliff, and how your clients' estate plans could be affected.

Topics will include:

- Review of the 2013 Estate, Gift, and Generation-Skipping Tax (GST) laws
- Basic planning using wills and testamentary trusts
- Advanced planning techniques
 - Limited Liability Companies
 - Grantor Retained Annuity Trusts
 - Intentionally Defective Grantor Trusts
 - Life Insurance Trusts
- GST allocation issues
 - Is the automatic allocation really automatic?
- Integrating estate planning into a business succession plan

Fields of study: Tax and Estate Planning

Continued

Prerequisites: *Appropriate for CPAs and licensed Attorneys*

Part II: Voluntary Corrections Programs for Employee Benefits

In this portion of the program, you'll learn about the government's compliance programs, including how to help clients avoid steep penalties by identifying and voluntarily correcting problems with their retirement plans—before an IRS audit or DOL investigation.

Topics will include:

- Conducting a self-audit of the plan to identify compliance problems
- Evaluating the results of the audit to determine whether to report issues to the Department of Labor or the IRS
- The different types of correction available under the IRS Employee Plans Compliance Resolution System (EPCRS)
- Use of the DOL's Delinquent Filer Compliance (DFVC) and Voluntary Fiduciary Correction (VFC) programs
- Designing a customized correction method for voluntary compliance.

Field of study: *Employee Benefits*

Prerequisites: *Appropriate for CPAs and licensed Attorneys*

Credits:

For Accountants: This program has been approved for 2 Continuing Professional Education (CPE) credits.

Level: *Intermediate to Advanced*

For Attorneys: This program has been approved for 2 substantive Pennsylvania and New Jersey Continuing Legal Education (CLE) credits.

Level: *Intermediate to Advanced*

Certificates of attendance will be available.

Location:

Flaster Greenberg PC
1810 Chapel Ave. West
Cherry Hill, NJ 08002
2nd Floor

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Date:

Wednesday, January 9, 2013

Time:

12:00 noon: Registration and Lunch

12:30 – 2:30 p.m.: Presentation and Q&A

About the Speakers:

Allen P. Fineberg

Shareholder, Employee Benefits & Executive Compensation and Business & Corporate Practice Groups
Flaster Greenberg PC

Mr. Fineberg's practice includes DOL and IRS benefit plan audits, participation in IRS and DOL self-correction programs, the design and implementation of all types of tax-qualified retirement plans and non-qualified deferred compensation plans, as well as cafeteria plans and other fringe and welfare benefit programs, compliance with ERISA and IRS regulatory requirements affecting employee benefit plans, and addressing benefit plan issues in bankruptcy.

Moderator:

J. Philip Kirchner

Shareholder, Litigation and Labor & Employment Practice Groups
Flaster Greenberg PC

About Wells Fargo Advisors, LLC

Wells Fargo Advisors is a subsidiary of Wells Fargo & Company, one of the nation's largest and strongest financial institutions. In business since 1852 and named on Fortune magazine's 2011 list of the "World's Most Admired Companies," our company is known and respected for responsible stewardship of its clients' assets.

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