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## Tax Reform and the Impact on U.S. Small Manufacturers and Exporters

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January 11, 2018

Bryn Mawr Trust

The Tax Cuts and Jobs Act of 2017 creates planning opportunities for U.S. small manufacturers and exporters.

Please join us as we review the new federal tax reform package and address specific planning opportunities. Topics will include:

- Tax reform's impact on business structure
  - The quasi-territorial tax regime shift
- Tax reform's effect on estate and succession planning for business owners
- Use of the interest-charge domestic international sales corporation (IC-DISC) structure and planning opportunities for exporters
  - Estate and gift planning
  - Use of Roth IRAs, with a discussion of *Summa Holdings, Inc. v. Commissioner of Internal Revenue*

### Speakers:

Our presenter will be **Joseph M. Hayes, Esquire**, a shareholder with Flaster Greenberg PC and a member of the firm's Taxation, Business and Corporate, Trusts and Estates, and Healthcare groups. Joe has a multifaceted domestic and foreign tax, business, and personal transaction practice and regularly deals with the "silent partner" – the applicable taxing authorities.

The program will be hosted by **Robert W. Eaddy**, President of The Bryn Mawr Trust Company of Delaware.

### Date and Time:

Thursday, January 11, 2018

Continental Breakfast 7:30 – 8:00 a.m.

Program 8:00 – 9:00 a.m.

### Location:

The Merion Cricket Club

325 Montgomery Avenue

*Continued*

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Haverford, PA 19041

**Credits:**

**CLE Credit:** *Application has been made to the Pennsylvania Continuing Legal Education Board for approval of this program for one (1) hour of substantive CLE credit.*

**CPE Credit:** *Pennsylvania's State Board of Accountancy has approved this Overview Program for one (1) CPE credit.*

**ATTORNEYS MENTIONED**

Joseph Hayes