



**Earn  
3.0 CPE  
Credits**

## Impact 2019 – Tax Planning for CPAs and Financial Advisors

*Choose either*

Thursday, **June 13** at  
the **Beechwood Hotel**

363 Plantation St., Worcester, MA

*or*

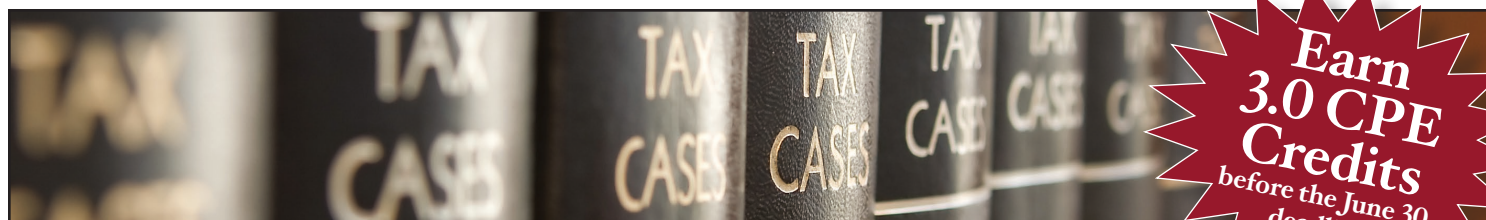
Thursday, **June 27** at  
the **Sheraton Framingham**

1657 Worcester Rd. (Route 9)  
Framingham, MA

*\$60 fee includes 3.0 CE credits  
and hot breakfast buffet*

**Register at:**

**FletcherTilton.com/seminars-events**



**Earn  
3.0 CPE  
Credits**  
before the June 30  
deadline

## Impact 2019 - Tax Review for CPAs & Financial Advisors

*Choose either*

Thursday, **June 13** at the **Beechwood Hotel**, Worcester

*or*

Thursday, **June 27** at the **Sheraton Framingham**



Registration and breakfast from 8:00-8:30 a.m.

Seminar from 8:30 a.m.-11:30 a.m.

*\$60 fee includes 3.0 CPE Credits and Hot Breakfast Buffet*

Visit **FletcherTilton.com/seminars-events** to register

*Sponsored by*

**FletcherTilton**<sup>PC</sup>  
Attorneys at law

WORCESTER | FRAMINGHAM | BOSTON | CAPE COD  
HUDSON | MEDFIELD | NEW BEDFORD | PROVIDENCE

# Impact 2019 - Tax Review for CPAs & Financial Advisors



Thursday, **June 13** at the **Beechwood Hotel**, Worcester *OR*  
Thursday, **June 27** at the **Sheraton Framingham**

Registration and breakfast from 8:00 a.m. - 8:30 a.m. • Seminar from 8:30 a.m. - 11:30 a.m.

\$60 fee includes 3.0 CPE Credits and Hot Breakfast Buffet

Visit **FletcherTilton.com/seminars-events** to register. For questions, call 508.459.8095.

**Earn  
3.0 CPE  
Credits**

## SEMINAR OUTLINE

Join Tax Attorneys/CPAs Dennis F. Gorman and Michael P. Duffy of Fletcher Tilton PC for a comprehensive review of the biggest tax changes from the past year. Learn about the IRS's continuing efforts to implement the Tax Cuts and Jobs Act, Mass state tax developments, and emerging trends in choice-of-entity selection.

### TOPICS WILL INCLUDE:

#### Federal Updates

- 2018 Tax Year Overview, Surprises
- Revised Withholding Guidelines & Penalty Relief
- Parking Deductions and Fringe Benefits
- Navigating Itemized Deductions
- Section 199A Final Regs Summary
- Real Estate Safe Harbor
- Charitable Contributions, State and Local Tax Credits Guidelines
- Voluntary Disclosure Procedures and OVDP Updates
- Proposed Life Insurance Reporting Regulations

#### Massachusetts Updates

- Sales and Use Tax - Wayfair Response
- Paid Family and Medical Leave Reform
- Short-Term Rental Tax
- Rental Car Tax

#### Trending Topics and Planning

- TCJA Impact on Choice of Entity Analysis
- Marginal Tax Rate Comparison
- Review of Recent LLC Employment Tax Developments
- Non-Tax Considerations
- Installment Arrangements and Collection Work
- Trust and Estate Tax Planning Ideas

**FLETCHER TILTON PC** was founded nearly 200 years ago and now, with 50 attorneys and eight offices in Massachusetts and Rhode Island, the firm continues its tradition of integrity, leadership and excellence, measuring its success by the results achieved for its clients.

## MEET THE PRESENTERS

**Dennis F. Gorman, Esq., CPA** is a Director of the firm, a senior member of the Estate, Trust, Tax, Charitable Organization and Corporate Practice Groups, and chair of the Tax Practice Group.



Having practiced as a CPA and worked within many practice groups at Fletcher Tilton, Attorney Gorman possesses extensive knowledge in sophisticated estate, trust, tax and business succession planning; estate administration; professional trustee services; asset protection planning; formation and maintenance of tax exempt entities; corporate, partnership & LLC formation and transactions; elder law & special needs planning; guardianships and conservatorships; and custodial & bill paying services. Attorney Gorman is a member of the Massachusetts Bar Association and has been practicing law for thirty years. He has also earned an M.S.T. in Taxation from Bentley University and a B.S.B.A. in Accounting from Nichols College.

**Michael P. Duffy, Esq., CPA** is a former "Big Four" state and local tax manager who assists Fletcher Tilton clients with a variety of tax and business planning matters. Michael has extensive experience with issues related to estate and business succession planning, including advising clients on the tax implications of forming trusts and making gifts. Michael also works on state and local tax issues, tax controversy and audit matters, executive compensation planning, and charitable and nonprofit corporation governance. He has served as the YLD tax law section chair of the Connecticut Bar Association. Attorney Duffy received his law degree from Washington and Lee University School of Law and his LL.M. in 2018 from New York University School of Law.



**FletcherTilton** PC  
Attorneys at law

508.459.8000 | FletcherTilton.com

370 Main Street, Worcester, MA 01608 | 161 Worcester Road, Framingham, MA 01701