



**21 Hours CPE
Including
Ethics**

WSSEA

2015 Annual Convention

June 24, 25, 26, 2015
Shilo Inn – Ocean Shores, WA

**707 Ocean Shores Blvd NW
Ocean Shores, Washington
360.289.4600**

**Ethics
Depreciation
Real Estate
Repairs & Capitalization
Health Care Act
Retirement Planning**

**Early Bird Registration
May 18, 2015**

WSSEA





A Message From the President

Welcome to the Washington State Society of Enrolled Agents 2015 annual conference and convention. Your board has worked diligently to put together a top-notch educational program for this convention.

We hope this year's convention will be an opportunity to come and enjoy the Washington coastline along with some top education. Hopefully some of you may have extended your stay and brought your family to enjoy the Beach in June. There are also local casinos for your evening pleasure.

Our conference starts Wednesday morning at 8:00. Our main presenters this year being Sandra Robb, EA, Greg White and George Koutelieras. Each of these individuals have been presenting for years and I think you will enjoy what they have to offer.

Our annual meeting will be on Wednesday night from 5:30 to 6:30, followed by a meet and greet of our officers and directors. This is an opportunity to find out what is going on with the Society and how it can help you with your practice. It is also your opportunity to meet the officers that serve you in our Society.

Last year we decided to bring back our semi-formal dinner including installation of officers. We had great success last year and we hope you can join us again. This will be held on Thursday evening at 5:30 pm. Your officers take much of their personal and practice time to give to our Washington State Society of Enrolled Agents and I believe it is up to us as members to support them and welcome them into office. It is my hope that everyone will attend this dinner and join us in the celebration of their service.

If you are interested in serving on the Board or a particular committee, please don't wait for someone to contact you. Call Barbara Culver Past President right away at 509.736.2400. We need new enthusiastic board members to continue to propel WSSEA into the future. We're looking forward to your help and participation.

I look forward to speaking to many of you over the next few days.

Edward Harris, EA
President

Our Mission:

Enhance the success of our members through quality education and mutual support and promote Enrolled Agents as THE tax professional of choice.

Topics of the Convention

1. **Everything You Ever Wanted to Know about Real Estate (but Were Afraid to Ask)**

We will cover strategies for minimizing tax on the sale of real estate, like-kind exchanges, installment sales rules, and a number of other money-saving strategies. Learn how the new rules allow you to write off part of the original cost of a building when you make improvements to real estate (this is a new rule that just came out).

2. **How to Maximize the Tax Benefits of Depreciation**

We will cover special provisions allowing for rapid depreciation of real property. We will also cover the basics.

3. **Tax Strategies for the New Repairs and Capitalization Rules**

We will cover how to make the new rules work for you.

4. **The Carrot and the Sticks: Tax Planning to Maximize Benefits and Minimize the Pain of the Affordable Care Act**

We will focus on the new Premium Tax Credit and the Shared Responsibility Penalty. We will also cover how to fill out tax forms under the new rules.



Jackson National Sponsored Lunch Thursday, June 26, 12:30 – 2:00 pm

Speaker: Ken Garon, CFP

POWER PLANNING: The Multi-Generational Benefits of Trust-Owned Annuities. Leaving estate money in a trust without paying the onerous trust taxes. Ken will cover the IRS Private Letter Ruling approving this estate planning tool. Putting the benefits of an annuity to work for a trust.

- Wealth transfer through the generations
- Leveraging the Trust-Owned Annuity
- Passing down the benefits
- Stretching the legacy

WSSEA



ADP Sponsored Breakfast **Friday, June 26, 7:00 am**

Speaker: Aaron Ness

Summary: Employers of small businesses can attract and retain high-caliber employees by providing cost effective benefits with the retirement plans they offer. During this seminar, experienced Retirement Services reps will discuss various plans that could help you lower administrative costs, save tax dollars, and attract high quality employees.
Agenda/Objectives:

At the end of this session you should be able to:

- Identify the differences between these plans: 401(k), Solo(k), Simple IRA, Simplified Employee Pension (SEP)
- Explain how high-caliber employees can be attracted and retained
- Describe how contributions and earnings can grow tax deferred in certain plans
- Discuss the benefit of minimal administrative work
- Highlight Important Plan Information: Nondiscrimination Testing, Fiduciary Responsibilities, Investment Policy Statement, Plan Dollar Limits



Priority Vendors:

Drake Software

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Regina Gill, Regina.Gill@Drakesoftware.com

Drake Software offers complete tax preparation software with office management tools, accounting and payroll software, and providing free, knowledgeable, efficient phone support with wait times less than 10 seconds in the heart of tax season. Software ships early December with all states usually approved by the first week of January.

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Direct : 253.874.9961, Toll Free: 800.533.5660

Fax: 253.874.9999



Our Speakers

WSSEA

Greg White

CPA, MS Taxation | Admitted to Practice, US Tax Court

Greg has been providing services in accounting and tax matters with a focus on seafood and maritime industries for over 30 years. He specializes in tax planning, compliance, US Tax Court litigation, and representation of taxpayers before the Internal Revenue Service. He has provided expert witness testimony in many cases, and has served both as a Court Appointed Receiver and Court Appointed Special Master.

Greg is an Adjunct Professor with the Golden Gate University School of Taxation in Seattle and lectures frequently for organizations providing professional education to other tax CPAs. He is a member of the American Society of Certified Public Accountants, and the Washington State Society of Certified Public Accountants.

Sandra Robb, EA

Capital Accounting & Tax, Inc. Kent, Washington

Sandra Robb, EA, who is an expert and leader in the field of taxation, started her career doing bookkeeping with a focus on being able to stay home and raise her children. As her bookkeeping business grew she formed Capital Accounting & Tax Services in June 1989. In 1995 she entered the tax preparation field which has held her attention and passion ever since. She passed the Enrolled Agents exam in 1998 and plans to sit for the tax court exam in the near future. Sandra now does 75 to 100 hours of CE each year and teaches on various tax and representation topics. Known among colleagues and clients as a bull dog when arguing with the IRS, she aggressively gets the best possible results. Her priorities are faith, family and work which fits her mission to care for and encourage all whom she comes into contact with.

George J. Koutelieris

CPA, MS-Tax Shareholder Johnson & Shute P.S.

George is a shareholder with the firm Johnson & Shute P.S. and has been with Johnson & Shute, P.S. since 2000 after completing his Bachelors degree at the University of Montana. He subsequently received his Masters in Taxation from Golden Gate University graduating with Highest Honors in 2010 and being awarded the Outstanding Graduate Tax Student Award for the Seattle campus of Golden Gate. He is currently an Adjunct Professor at Golden Gate University teaching various tax courses.

George's practice includes planning and consulting on complex transactions including formations, liquidations, mergers and acquisitions, purchase and sales, multi-state and international tax for closely held businesses and their owners. In addition, George provides compliance and representation services before the IRS and various State taxing agencies for clients.

George is a member of the American Institute of Certified Public Accountants and the Washington Society of Certified Public Accountants, where he is the chair of the WSCPA's Taxation Committee. George is also an active speaker on various tax topics, having presented in the past for Golden Gate University, the Washington Society of Certified Public Accountants and the Oregon Society of Certified Public Accountants.

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Location

Shilo Inn – Ocean Shores
707 Ocean Shores Blvd NW
Ocean Shores, WA
360.289.4600



Photocopy the form below and mail in your registration. You can also register online at www.wssea.org.

Convention Registration

 Name and Designations

 Badge Name (1st name or nickname)

 Company Name

 Address

 City/State/Zip

 Phone Fax

 Email

Thursday evening dinner (choose)

_____ Chicken Citron (\$22)

_____ Grilled Top Sirloin (\$25)

Registration Fees

	Early Bird Rate On or before May 18	Full Rate After May 18	Late Rate After June 15
_____ Member	\$345	\$395	\$430
_____ Non-Member	\$395	\$445	\$480

Payment Information

Please pay registration fee and Thursday dinner cost (see below).

_____ Check Enclosed

_____ Charge my Credit Card

Credit Card Type (circle one) Mastercard Visa Discover

 Card Number Exp. Date

 Name as it Appears on Credit Card

 Signature

 Date Signed

2 Ways to Register

1 Mail Registration Form and Payment:
WSSEA, PO Box 8, South Bend, WA 98586

2 Register Online: wssea.org

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Ethics**

Convention Schedule at a Glance

Wednesday, June 24

7:00 am - 8:00 am	Registration
8:00 am - 9:40 am	Ethics - speaker Sandra Robb, EA
10:00 am - 12:30 pm	Depreciation
1:20 pm - 3:10 pm	Depreciation/Real Estate
3:30 pm - 5:00 pm	Strategies for minimizing tax on the sale of real estate, like-kind exchanges, installment sales rules, and a number of other money-saving strategies.
5:30 pm	Annual Meeting

Thursday, June 25

Repairs and Capitalization All Day

9:00 am - 9:40 am	Session
9:50 am - 12:20 pm	Session
12:30 pm - 2:00 pm	Jackson National Sponsored Lunch
2:10 pm - 3:50 pm	Session
4:00 pm - 4:50 pm	Session
5:30 pm	Dinner and Installation of Officers

Friday, June 26

7:00 am - 8:00 am ADP Sponsored Breakfast with ADP

Health Care Act All Day

8:00 am - 9:40 am	Session
9:50 am - 12:20 pm	Session
12:30 pm - 1:15 pm	Lunch
1:15 pm - 2:55 pm	Session

www.wssea.org

Early Bird Registration Deadline: May 18, 2015