



# NATIONAL TAX CONFERENCE

## SPEAKERS



### E. Lynn Nichols, CPA

A practicing CPA for forty years, Lynn is also the founder of Mares Nichols CPE, Inc., a developer of continuing education programs for CPAs. He is a regular contributor to Bisk Education's CPE Network, co-moderator of the Taxation Discussion Groups for accountantsworld.com, a volunteer member of the Tax Division of the AICPA, and past Chair of the Board of Visitors of the School of Accounting at the University of Oklahoma. He is the 2005 recipient of The Ohio Society of CPAs' Gold Medal for service to the accounting profession, and was selected in 2008 as one of Ohio's outstanding CPAs. Lynn serves as an advisor to CPA firms across the U.S. on matters of federal income taxation, tax practice quality control, and IRS procedures. He has developed an intimate knowledge of tax law and regulation of tax practice which he shares with CPAs in clear, dynamic CPE presentations. He is consistently rated an exceptional CPE program leader and conference speaker.



### James M. Bowen, CPA

James Bowen, a partner at the regional CPA firm of Bober, Markey, Fedorovich & Company, earned his Master of Taxation from The University of Akron in 1991. Jim serves both private and public companies in a variety of industries including manufacturing, distribution, real estate, banking and professional service firms. Specifically, he has worked extensively in the areas of Internal Revenue Service practice and procedure, state and local income taxation, real and personal property tax, sales and use tax, tax abatements and incentives, mergers and acquisitions, and tax accounting methods and periods. He also has significant experience in the accounting for income taxes, tax risk management, and the establishment of tax based internal controls. He currently serves on the faculty of The University of Akron Master of Taxation Program.



### David J. Lewis, JD, CPA

David Lewis, a partner with the regional law firm of Buckingham, Doolittle & Burroughs, LLP, chairs the Taxation initiatives of the firm. He regularly counsels service, manufacturing, food ingredients, farming, processing, transportation, distribution and technology companies on a variety of business needs. He represents taxpayers on tax shelter audits including listed transactions, off-shore trusts, intermediary tax shelters, and foreign and Swiss accounts. His experience includes applying business and tax analysis to mergers and acquisitions, and practicing corporate, individual, partnership, and excise tax law. He teaches Tax Practice and Procedure for The University of Akron Master of Taxation Program. David earned his Juris Doctorate from Cleveland-Marshall College of Law and maintains a CPA license in Ohio.



### Steven A. Dimengo, JD, CPA

Steve Dimengo, a partner with the regional law firm of Buckingham, Doolittle & Burroughs, LLP, serves as Vice President and Secretary of the firm's Board of Managers and previously served as Vice President and Treasurer of the Board (2000-2004). His practice primarily includes consultation and representation with respect to Federal and Ohio tax law matters. He is routinely engaged to structure proposed transactions in a manner to obtain optimum tax minimization. He is actively involved in representation before the Ohio Tax Commissioner, Board of Tax Appeals of Ohio and the Ohio Supreme Court, as well as before the Internal Revenue Service. He currently serves on the faculty of The University of Akron Master of Taxation Program. Steve earned his Juris Doctorate, Masters of Taxation, and his Bachelor's degrees from The University of Akron. He received his CPA certification in 1987.



### Eric Solomon

Eric Solomon was the Assistant Secretary (Tax Policy) at the U.S. Department of Treasury from December 2006 to January 2009. He joined the Treasury Department in October of 1999. Before his appointment as Assistant Secretary, he was Deputy Assistant Secretary (Tax Policy) and Deputy Assistant Secretary (Regulatory Affairs). Before joining the Treasury Department, Eric was a partner at Ernst & Young LLP, where he was a member of the Mergers & Acquisitions Group of the National Tax Department in Washington, D.C. Before joining Ernst & Young, Eric served at the Internal Revenue Service, where he was Assistant Chief Counsel (Corporate) from 1990 to 1995. As Assistant Chief Counsel (Corporate), Eric headed the IRS legal division with responsibility for corporate tax issues. Before joining the IRS, Eric practiced tax law in New York, and was a partner at Drinker Biddle & Reath in Philadelphia. His education includes: A.B., Princeton; J.D., University of Virginia; LL.M.(Taxation), New York University.



### Robert M. Siewert, CFA

Robert Siewert is vice president and relationship manager in Glenmede's Ohio office. He provides investment counsel and manages portfolios of high net worth individuals. Robert serves on the Company's Investment Policy and Stock Selection Committees. Robert received an M.B.A. from the Weatherhead School of Management at Case Western Reserve University and a B.A. from Baldwin-Wallace College. Robert has earned the Chartered Financial Analyst designation, and he is a member of the Cleveland Society of Security Analysts.



### Anthony S. Bakale, CPA

Tony Bakale is a Partner in the Tax Department of Cohen & Co. where he devotes most of his time to technical research and planning, particularly in the areas of mergers and acquisitions, real estate, and private equity and hedge funds of closely held businesses and partnerships. His research and in-depth knowledge of the tax laws have allowed the firm's clients to creatively utilize entity status as a means of reducing the overall tax burden in closely held company situations. Tony graduated from Cleveland State University with a Bachelor's degree of Business Administration in Accounting in 1982 and obtained a Masters of Taxation degree from the University of Akron in 1984. He is a member of the Tax Club of Cleveland, Baker Tilly International U.S. Federal Tax Committee, the International Fiscal Association, The Ohio Society of CPAs and the American Institute of CPAs.



### Robert W. Malone, JD

Rob Malone is a Partner with Buckingham, Doolittle & Burroughs, LLP and serves as Chair of the Business Practice Group. He focuses his practice on a variety of tax matters and mergers and acquisitions, as well as trusts & estates. Rob has served on the committees which drafted the Ohio statutes establishing a "bright-line" test for residency and authorizing Limited Liability Companies. He continues to serve on the committee that monitors and proposes amendments for Ohio's Limited Liability Company legislation. Rob currently serves on the faculty of The University of Akron Master of Taxation Program. He has taught and spoken on a number of subjects, including mergers and acquisitions and federal and state taxation issues, at various universities, colleges and professional organizations. Rob earned his Juris Doctorate from The Ohio State University College of Law in 1976 and his Bachelors degree from Mount Union College.



### Thomas E. Gedelian, CPA

Tom Gedelian is a Co-founder of BCG & Company (formerly Brockman, Coats, Gedelian & Co.) and is the Director of the firm's Taxation Service practice. Tom has held management positions in regional and national accounting firms, as well as serving as an IRS agent. Clients benefit from his award-winning practical tax planning guidance to save taxes and achieve financial and personal goals. He is also known for his specialized knowledge of tax planning for the manufacturing, real estate and construction industries. Tom is a member of the American Institute of Certified Public Accountants (AICPA), The Ohio Society of Certified Public Accountants (OSCPA) and the Akron Tax and Estate Planning Council. He serves on the Advancement Council for The University of Akron, College of Business Administration and as a member of The University of Akron Foundation's Board of Directors. He graduated Summa Cum Laude from The University of Akron, with a Bachelor of Science in Accounting, and was recipient of the Dr. Frank L. Simonetti Award for Distinguished Business Alumni.



### Richard A. Greco, JD, CPA

Richard Greco is a Partner with Ernst & Young. Rich has a broad based bankruptcy and restructuring practice with experience advising debtor's and creditor's committees including steel and auto manufacturing, hospitality, gaming, telecommunications, health care and numerous public and private manufacturing and distribution companies. As the leader of E&Y's Ohio transaction Tax practice, Rich has extensive experience in consolidated return issues, Section 108, Section 382 and related matters affecting a debtor's ability to benefit from net operating losses and other tax attributes. He graduated from Franklin & Marshall College with a Bachelors of Arts degree in Business Administration in 1979 and received a J.D. from Cleveland State University in 1982. He is both a certified public accountant and an attorney with 27 years of experience at Ernst & Young.



### Jeffrey A. Walters, JD, CPA

Jeff Walters is the Managing Director of the Northeast Ohio offices of CBIZ MHM, a national accounting, tax, and business advisory firm. He is also a shareholder in Mayer Hoffman McCann P.C., Certified Public Accountants. His practice includes providing tax, merger & acquisition, succession planning, and other business advisory services to closely held businesses. Jeff received both his B.S. in Accounting and Masters in Taxation from The University of Akron and his Juris Doctor from The University of Akron School of Law. He serves on the Advancement Council for The University of Akron and the Board of Directors for both the Ohio Chamber of Commerce and Greater Akron Chamber. He is also a member of the OSCP, IMA, AICPA, Petroleum Accounts Society, Ohio State Bar Association, and Akron Bar Association. Jeff is a former faculty member of The University of Akron Master of Taxation Program.

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# NATIONAL TAX CONFERENCE REGISTRATION

**FEES: \$150.00 PER PERSON**  
**\$75.00 FOR ADDITIONAL ATTENDEES**  
**FROM SAME ORGANIZATION**  
**LUNCH INCLUDED WITH REGISTRATION**

**Reservation Deadline:**  
**September 23, 2009**

**Internet Registration:**  
**<http://mtax.uakron.edu/>**

**U.S. Mail or Fax Registration:**  
**Please complete the form below and mail or fax it to:**  
**Alvin Lieberman**  
**George W. Daverio School of Accountancy**  
**The University of Akron**  
**Akron, OH 44325-4802**  
**(330) 972-6229 (phone)**  
**(330) 972-8597 (fax)**

**Checks to be made payable to The University of Akron**

**Registrant Name** **Professional Designation**

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2. \_\_\_\_\_
3. \_\_\_\_\_
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Organization \_\_\_\_\_

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City, St, Zip \_\_\_\_\_

Phone \_\_\_\_\_

E-Mail Address \_\_\_\_\_

First Attendee: 1 @ \$150 Total: \$150.00

Additional Attendees  
from same firm \_\_\_\_\_ @ \$75.00 Total: \_\_\_\_\_

TOTAL REGISTRATION FEES ENCLOSED: \_\_\_\_\_

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# NATIONAL TAX CONFERENCE

**WEDNESDAY, SEPTEMBER 30, 2009**

**7:45 a.m. - 8:25 a.m. REGISTRATION**  
**8:25 a.m. - 5:00 p.m. PRESENTATIONS**

**Holiday Inn, Independence, Ohio**  
6001 Rockside Road  
Independence, OH 44131

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**Featuring Guest Speakers:**

**Eric Solomon**  
Former Assistant Secretary (Tax Policy)  
U.S. Department of Treasury



**E. Lynn Nichols, CPA**  
Mares Nichols CPE, Inc., Newcastle, PA



## NATIONAL TAX CONFERENCE

**September 30, 2009**

Holiday Inn Cleveland-South  
6001 Rockside Road  
Independence, OH 44131  
216.524.8050

### PURPOSE OF CONFERENCE

The 2009 National Tax Conference (31st annual), hosted by the George W. Daverio School of Accountancy at The University of Akron, is designed to update tax practitioners in the accounting, legal, business, and governmental sectors. New developments, tax-saving ideas, current issues, and changes in the federal, state and local tax laws will be discussed by prominent tax specialists. The morning session of this year's conference will address a number of topics of current interest to practitioners and the afternoon session will focus upon Tax Planning for Financially Troubled Businesses.

### WHO SHOULD ATTEND THIS CONFERENCE?

Accountants, Attorneys, Business people, Financial planners, and others who desire to learn about recent developments in the various tax areas will gain much from this conference.

### CPE AND CLE CREDIT

The National Tax Conference qualifies for 8 hours of Continuing Professional Education (CPE) credit (approved by the Accountancy Board of Ohio). The program will also qualify for 7 hours of Continuing Legal Education (CLE) credit (approved by the Ohio Supreme Court Commission on Continuing Legal Education). Forms will be available at the Conference to validate attendance.

### REGISTRATION

The George W. Daverio School of Accountancy at The University of Akron presents this program as a public service to the tax community. The registration fee is \$150 per attendee and \$75 per additional attendees from the same organization. The fee covers participation in the conference, course materials, in-depth outlines, breakfast and refreshments. Lunch is being provided by Glenmede Investment and Wealth Management. **The deadline for registration is September 23, 2009.**

### MASTER OF TAXATION PROGRAM

The Master of Taxation Program at The University of Akron, the only one in Ohio at an AACSB accredited School of Accountancy, was introduced in January 1980. It is a professional degree program that provides the substantive technical and professional knowledge and training needed to function as a taxation specialist. Though it is primarily intended for practicing accountants and attorneys who wish to further or pursue a career in taxation, other individuals with an interest in a specialized taxation degree may find the program valuable.

The School of Law and the College of Business Administration's School of Accountancy offer a joint degree program in legal and taxation studies (J.D. and MTax). With careful planning, joint JD/MTax students may complete both degrees in the equivalent of one semester longer than it takes to complete only the JD.

Graduate taxation courses are offered during the evenings by the School of Accountancy to serve students who are employed full-time or doing a joint degree. Part-time students may

complete the program in 21 months by taking classes one night per week during the regular semester and twice each week during summer sessions. Full-time students with backgrounds in accounting may complete the program in as little as two regular semesters. The program is offered on the main campus as well as in Brecksville. See <http://mtax.uakron.edu> for more information about the Brecksville program.

For more information regarding the requirements for admission to the Master of Taxation and Joint Degree programs, please write or phone: Dr. Thomas G. Calderon, Chair, School of Accountancy, College of Business Administration, The University of Akron, Akron, Ohio 44325-4802, (330) 972-6228.

For more information regarding the requirements for admission to the School of Law and Joint Degree program, please write or phone: Ms. Lauri S. Thorpe, Assistant Dean of Admission and Financial Aid, School of Law, The University of Akron, Akron, Ohio 44325-2901, (330) 972-7331



## NATIONAL TAX CONFERENCE

**Wednesday, September 30, 2009**

**The Holiday Inn Cleveland-South**  
**6001 Rockside Road**  
**Independence, OH 44131**  
**216.524.8050**

This seminar qualifies for 7 hours of CLE credit for Attorneys and 8 hours of CPE credit for Certified Professional Accountants

## AGENDA

**7:45 A.M. - 8:25 A.M. Registration and Continental Breakfast**

**8:25 A.M. - 8:30 A.M. Welcome**

Alvin Lieberman, THE UNIVERSITY OF AKRON, G.W. Daverio School of Accountancy

### MORNING SESSION: HOT TOPICS

**8:30 A.M. - 9:15 A.M. It's Not Your Father's Tax Practice**

E. Lynn Nichols, CPA, Partner, MARES NICHOLS, CPE, INC., New Castle, Pennsylvania

**9:15 A.M. - 10:00 A.M. FIN48: Technical Practice Issues**

James M. Bowen, CPA, Partner, BOBER, MARKEY, FEDOROVICH & CO., Akron, Ohio

**10:00 A.M. - 10:10 A.M. Break**

**10:10 A.M. - 10:40 A.M. Tax Aspects of Fraudulent Conduct: So You HAD a Swiss Account Managed by Bernie?**

David J. Lewis, JD, CPA, Partner, BUCKINGHAM, DOOLITTLE & BURROUGHS, LLP, Akron, Ohio

**10:40 A.M. - 11:10 A.M. Minimizing Multistate Tax Exposure**

Steven A. Dimengo, JD, CPA, Partner, BUCKINGHAM, DOOLITTLE & BURROUGHS, LLP, Akron, Ohio

**11:10 A.M. - 11:55 P.M. Tax Legislation Outlook**

Eric Solomon, Former Assistant Secretary (Tax Policy) U.S. Department of Treasury

**11:55 A.M. - 12:50 P.M. Lunch (included with registration)**

Luncheon Sponsor: GLENMEDE

**1:05 P.M. - 1:35 P.M. Investment Outlook for 2010**

Robert M. Siewert, CFA, Vice President, GLENMEDE, Cleveland, Ohio

### AFTERNOON SESSION: TAX PLANNING FOR TROUBLED BUSINESSES

**1:35 P.M. - 2:20 P.M. Tax Consequences to Debtors of the Discharge and Modification of Debt**

Anthony S. Bakale, CPA, Partner, COHEN & COMPANY, Cleveland, Ohio

**2:20 P.M. - 2:50 P.M. Special Tax Considerations for Debtor Partnerships**

Robert W. Malone, JD, Partner, BUCKINGHAM, DOOLITTLE & BURROUGHS, LLP, Akron, Ohio

**2:50 P.M. - 3:00 P.M. Break**

**3:00 P.M. - 3:45 P.M. Special Tax Considerations for Debtor Corporations**

Thomas E. Gedelian, CPA, Partner, BROCKMAN, COATS, GEDELIAN & CO., Akron, Ohio

**3:45 P.M. - 4:30 P.M. Bankruptcy Tax Considerations**

Richard A. Greco, JD, CPA, Partner, ERNST & YOUNG, LLP, Cleveland, Ohio

**4:30 P.M. - 5:00 P.M. Tax Consequences to Creditors of the Discharge and Modification of Debt**

Jeffrey A. Walters, JD, CPA, Partner, CBIZ MAYER, HOFFMAN, McCANN, P.C., Akron, Ohio

**5:00 P.M. Adjourn**

## REGISTRATION

**FEES: \$150.00 PER PERSON**

**\$75.00 FOR ADDITIONAL ATTENDEES FROM SAME ORGANIZATION**

**LUNCH INCLUDED WITH REGISTRATION**

**TO REGISTER ONLINE, VISIT: [HTTP://MTAX.UAKRON.EDU/](http://MTAX.UAKRON.EDU/)**