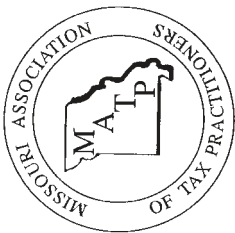


**MISSOURI ASSOCIATION OF
TAX PRACTITIONERS**

c/o Petett Accounting & Tax Services, Inc.
6400 Glenwood St., Suite 319
Overland Park, KS 66202-4025



2011 SUMMER TAX SEMINAR



www.motax.org

September 21, 2011

The Columns Banquet & Conference Center
711 Veterans Memorial Parkway
Saint Charles, Missouri

Certified Public Accountants: This seminar conforms to the standards of the AICPA guidelines for continuing education.

Enrolled Agents: Our organization (Sponsor No. 17) has entered into an agreement with the Office of Director of Practice, Internal Revenue Service, to meet the requirements of 31 Code of Federal Regulations, section 10.6(g), covering maintenance of attendance records, retention of program outlines, qualifications of instructors, and length of class hours. This agreement does not constitute an endorsement by the Director of Practice as to the quality of the program or its contribution to the professional competence of the enrolled individual.

MISSOURI ASSOCIATION OF TAX PRACTITIONERS 2011 SUMMER TAX SEMINAR

7:45 a.m. - 8:30 a.m. Registration and breakfast buffet

8:30 a.m. - 10:10 a.m. S Corporation Strategic Tax Planning Issues

- S corps that used to be C corps - passive investment income and related issues
- Dealing with the lack of basis step-up of the S corp's assets on the death of a shareholder
- Single class of stock rules
- Eligible shareholders; QSST vs. ESBT; protecting the S election
- Trusts where the client is a beneficiary but the stock is outside of the estate tax system

Steven B. Gorin, Attorney at Law

Steve is a partner at Thompson Coburn LLP in Saint Louis, MO. He concentrates his practice in estate planning and in structuring privately held businesses. Steve practiced accounting for 8 years and continues to maintain his CPA license. He combines his prior public accounting experience with trust and estate law to help clients plan and manage their taxes.

10:10 a.m. - 10:30 a.m. Break

10:30 a.m. - 12:10 p.m. Federal Income Tax Law Update

This update will cover recent developments in the substantive federal income tax laws affecting individuals and small businesses. Significant regulations, rulings, court cases, and other matters will be discussed. Also, the latest requirements for holders of Preparer Tax Identification Numbers will be summarized.

Joe Marchbein, CPA

Joe is a principal at Jack P. Fitter, CPA, APC in Chesterfield, MO. His experience includes tax planning, research and review, and IRS examinations and procedures. He is a highly sought after discussion leader, speaker, and tax expert for radio interviews. Joe is a member of the AICPA's Practice and Procedures Committee as well as an instructor in the Master of Science Taxation program at Fontbonne University.

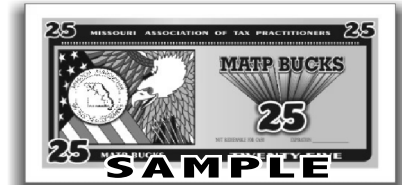
This seminar is recommended for a total of four hours of continuing professional education (CPE) credit.

REGISTRATION FEES

Registration by September 14, 2011 \$80.00
Registration after September 14, 2011 \$90.00

Fee includes seminar participation, seminar materials, breakfast buffet and beverages during the morning break.

MATP Members: 1 MATP Buck can be used for this seminar



A cancellation policy of \$20.00 will apply after September 16, 2011. No refund will be made if we are not notified prior to the date of the seminar, but we will send you copies of the course materials upon request.

REGISTRATION FORM

Name _____

Firm _____

Address _____

City _____ State _____ Zip _____

Daytime Phone _____ E-mail _____

CPA EA Attorney

Make check payable to:

MISSOURI ASSOCIATION OF TAX PRACTITIONERS

Mail Registration Form with Payment to:

Petett Accounting & Tax Services, Inc.
6400 Glenwood St., Suite 319
Overland Park, KS 66202-4025

***For questions and more information
contact Dennis Petett at (913) 660-0006***

***PLEASE SHARE THIS INFORMATION WITH OTHER PRACTITIONERS
WHO MIGHT BE INTERESTED IN ATTENDING THIS SEMINAR.***