



# CPE at the Ranch

June 12<sup>th</sup> – 14th, 2024

Georgia Association of  
Accountants  
and Tax Professionals

419 W College St  
Bowdon, GA 30108

706-739-5717 fax  
770-258-7480 for info

[services@gaatp.org](mailto:services@gaatp.org)

Welcome to our annual  
CPE at the Ranch.  
Here you will find  
**15 hours of IRS approved  
education hours including  
2 hours of ethics!**

## SPEAKER

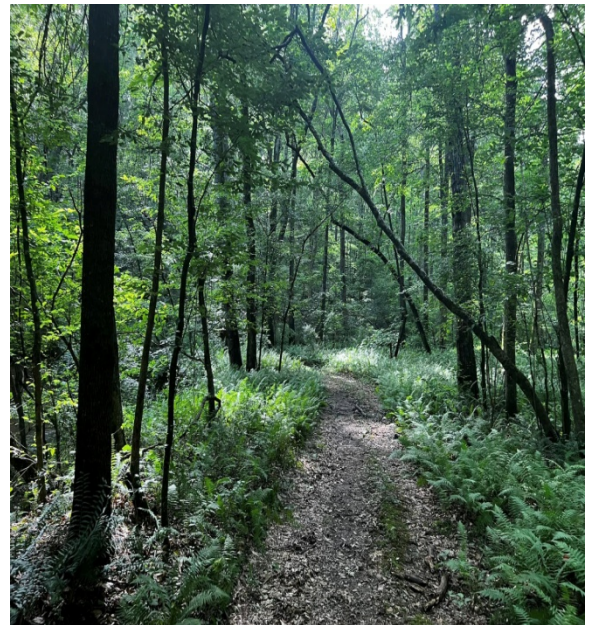


Michael Ferguson, CPA, CFP

Michael has thirty plus years experience in private practice - providing accounting, tax, and financial planning services to businesses and individuals. He previously practiced in South Atlanta, but is currently practicing in Guntersville, Alabama.

For the past sixteen years he has been a part of the instructor team for the Auburn University Fall Tax Seminar. He holds a Bachelor of Professional Accountancy degree from Mississippi State and is a registered provider with the NASBA.

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# AGENDA

## Wednesday

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**10:00 – 11:30 a.m.      GAATP Board Meeting (Board Members Only)**

**12:00 – 1:00 p.m.      Registration**

**1:00- 2:40 p.m.      New Legislation, IRS Rulings, Court Cases, and FINCEN**

Program Level:                      Intermediate to Advanced                      Program Prerequisites:                      None  
Advance Preparation:                      None                      Delivery Method:                      Group-Live  
CPE Hours:                      2.0 IRS -Approved credit hrs.

*Learning Objective:* Familiarize attendees with latest rulings and cases impacting local practitioners, including FINCEN requirements.

**2:40 – 3:00 p.m.      Break**

**3:00 - 3:50 p.m.      Planning and Reporting Business Sales**

Program Level:                      Intermediate to Advance                      Program Prerequisites:                      None  
Advance Preparation:                      None                      Delivery Method:                      Group-Live  
CPE Hours:                      2.0 IRS -Approved credit hrs.

*Learning Objective:* As many of our client's approach retirement, let us take some time to again familiarize ourselves with the tax reporting and planning issues around the sale of their business.

**3:50- 5:30 p.m.      Personal Retirement Planning**

Program Level:                      Intermediate to Advanced                      Program Prerequisites:                      None  
Advance Preparation:                      None                      Delivery Method:                      Group-Live  
CPE Hours:                      2.0 IRS -Approved credit hrs.

*Learning Objective:* Review the rules, benefits, and pitfalls of the various individual tax deferred accounts.

**Evening – Dinner and Activities Provided**

# Thursday

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**7:00-8:00 a.m. Breakfast Provided**

**8:00- 9:40 a.m. Understanding and Planning for the Net Investment Income Tax**

Program Level: Intermediate to Advanced      Program Prerequisites: None  
Advance Preparation: None      Delivery Method: Group-Live  
CPE Hours: 2.0 IRS -Approved credit hrs.

*Learning Objective:* Dive into a deep review of the code section defining the NIIT as well as proper use of Grouping elections. As a bonus, we will revisit the interplay between passive activities and the NIIT

**9:40- 10:00 a.m. Break**

**10:00- 11:40 a.m. Partnership Distributions – Working through Section 731 and 732**

Program Level: Intermediate to Advanced      Program Prerequisites: None  
Advance Preparation: None      Delivery Method: Group-Live  
CPE Hours: 2.0 IRS -Approved credit hrs.

*Learning Objective:* We will interactively walk through a series of various examples of partnership distributions. S-Corporations dominate most of our practices, but it is important to maintain our partnership competency.

**11:45 -12:45p.m. Lunch Provided**

**12:45 – 2:10 p.m. Annual Meeting  
Officer Installation**

**2:10- 4:00 p.m. Ethics**

Program Level: Beginner      Program Prerequisites: None  
Advance Preparation: None      Delivery Method: Group-Live  
CPE Hours: 2.0 IRS -Approved credit hrs.

*Learning Objective:* We will participate in an interactive review of various ethical situations, from simple to a bit more challenging.

**Evening - Dinner and Activities Provided**

# Friday

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**7:00-8:00 a.m. Breakfast Provided**

**8:00- 9:40 a.m. Business Issues – Property Contributions, Distributions, and Debt**

Program Level: Intermediate to Advanced      Program Prerequisites: None  
Advance Preparation: None      Delivery Method: Group-Live  
CPE Hours: 2.0 IRS -Approved credit hrs.

*Learning Objective:* Finalizing our earlier discussion on partnerships, as well as bringing in a discussion on property and debt treatment for closely held corporations.

**9:40- 10:00 a.m. Break**

**10:00- 11:40 a.m. Tax Planning for 2024 and Beyond, Open Mic**

Program Level: Intermediate to Advanced      Program Prerequisites: None  
Advance Preparation: None      Delivery Method: Group-Live  
CPE Hours: 2.0 IRS -Approved credit hrs.

*Learning Objective:* Planning opportunities for the coming years. Submit your questions, the gnarly will be presented for open discussion.

Limited Rooms Available  
So Book Early To  
Reserve Your Room

# Registration

Mail to: 5575 Sylvania Dr. S. E.; Mableton, GA 30126

Or fax: (770-739-5717) or online at [gaatp.org](http://gaatp.org)

<i>Sign up for:</i>			
<input type="checkbox"/>	Convention 2024 GAATP MEMBER PRICE	\$325.00	
<input type="checkbox"/>	Convention 2024 NON MEMBER PRICE	\$350.00	
<input type="checkbox"/>	Convention 2024 Late Registration AFTER JUNE 1, 2024	\$350.00	
	<b>Room Package - Includes 2 nights stay &amp; 5 meals</b>		
<input type="checkbox"/>	Single Occupancy	\$ 286.00	
<input type="checkbox"/>	Double Occupancy (\$209 per person)	\$ 418.00	
	Special Room Needs:		
	Total		
CPE Name (if more than one CE attendee, please use separate form.)			
Address			
Phone			
E-mail			
PTIN Number (required for CPE credit):			
Guest/Roommate Name			
<i>Method of Payment</i>			
<input type="checkbox"/>	Check	<input type="checkbox"/>	MasterCard
<input type="checkbox"/>	VISA	<input type="checkbox"/>	American Express
Credit Card No.			
Security Code:		Expire Date:	Zip Code:

Signature

# Things to Do at Lutheranch

- Hiking
- Swimming
- Fishing
- Canoeing
- Campfires
- Horseback Riding
- Low Rope Course
- Archery







## The Lodge at Lutheranch

2017 St. James Way Tallapoosa GA 30176 855-576-8431

### GAATP Complaint Resolution Policy

Any and all complaints are handled on a case by case basis utilizing the resources of our Ethics and Grievance Committee. The complaint must be received in writing and signed by the complainant. All information and the exam process are held confidential. The findings and disposition shall be submitted to and must be approved by the Board of Governors. It is the effort of the Ethics and Grievance Committee to be fair and impartial basing its deliberations and/or findings on merits of the individual complaint.



IRS Approved Continuing Education is only mandatory for enrolled agents(EAs) and enrolled retirement plan agents (ERPAs). Participation in Continuing Education by all other federal tax return preparers is now voluntary.

### ROOM RESERVATION

Includes 2 nights stay + 5 meals

Single or Double Occupancy Rates

Reservations can be made on the reservation form or call Rhonda at (770) 258-7480

### GAATP Refund Policy

All requests for refund of seminar registration fees must be made in writing and are subject to a \$75.00 service charge. If seminar registration fee is less than \$75, service charge will be equal to half the registration fee. Requests made prior to fourteen (14) days of the event will be fully refunded less the service charge. Fourteen (14) days through forty-eight (48) hours of the event will receive half the registration fee subject to the charge. There will be no refund for failure to show ("No Shows.")