MAY 2013

Tax Laws for Small Business

Organizers
Sean Geoghan, **CTS Capital Advisors, LLC**

Co-Presenters
Neal A. Weber, **CPA, Cherry Bekaert LLP**
William J. Bethune, **Special Counsel, McCandlish & Lillard, P.C.**

We will update some of the tax law basics that drive or influence the selection of entities, the structuring of exit strategies, and employment/engagement decisions. New this time around, we will begin to look at the impact that the fiscal cliff and Affordable Care Act will have on the form of businesses and the impact of the net investment income tax and the 0.9 percent Medicare tax on wages and self-employment income. We will also review how the revenue crunch at the state and local levels of government is driving the outcome of some state tax law decisions.

Topics of discussion include:

1. What tax laws apply to the sale of a business and how does that affect how a transaction is structured?
2. What are the tax consequences of changing from an S to a C corporation?
3. What impact are fiscal policy and implementation of Obamacare likely to have on the form of businesses?
4. How will the net investment income tax and the 0.9 percent Medicare tax likely impact wages, self-employment income and the structuring of transactions?
5. Some surprising state tax law decisions and how best to avoid a taxable presence in states where there is some business activity.

ABOUT OUR PRESENTERS

William J. Bethune
Bill Bethune is a member of CXO's Steering Committee and Senior Counsel at McCandlish & Lillard, P.C., where he focuses on business law. Bill has more than 35 years of experience in handling complex, multi-party commercial litigation in federal and state courts; arbitrating and mediating commercial, insurance, securities, and employment disputes; and counseling business clients on a broad range of contracting, employment, creditor rights, and entity formation matters. Bill is licensed to practice law in Virginia, Maryland and the District of Columbia.

Neal A. Weber
Neal Weber is the Managing Partner of Cherry Bekaerts's Washington practice. Neal's tax practice involves advising clients on federal tax matters, serving large-scale private companies in the government contractor, technology, retail and services sectors. In addition, he often provides support to client engagements throughout the Firm with his expertise in compensation and benefits matters. Prior to joining Cherry Bekaert, Neal spent 21 years as a tax partner in both the Big Four and a national accounting firm.

Final CXO Forum Presentation for the 2012-2013 Year:

Financing Growth: Sources and Types of Capital (Debt vs. Equity).................................... June 13, 2013

CXO Forum 12-13 SERIES

JOIN US!

THURSDAY, MAY 9, 2013

7:30am to 8:00am
Networking and Continental Breakfast

8:00am to 9:00am
CXO Forum Panelist(s) Presentation

9:00am to 9:15am
Burning Issues

Discuss your specific issues and challenges with colleagues and fellow CXO members

Location
Cherry, Bekaert, & Holland
1934 Old Gallows Road
4th Floor
Vienna, VA 22182
703-506-4440
For directions, visit www.CXOForum.com

CXO Forum
FOUNDING PARTNER
Bottomline Partners

STRATEGIC PARTNERS
Cherry Bekaert & Holland Certified Public Accountants & Consultants
e·know
McCandlish Lillard Legal Counsel

For information, contact
Neal G. Koller
President, CXO Forum
President & CEO,
PluroGen Therapeutics, Inc.
443.994.0101
nkoller@cxoforum.com