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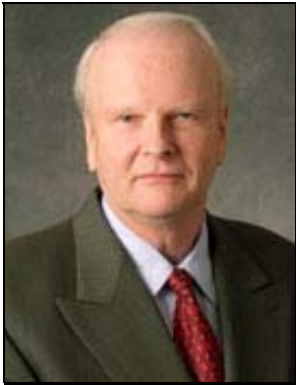
Featuring:

Martin M. Heming
of
Reish Luftman Reicher & Cohen
Thursday, May 28, 2009
12:00-1:30PM
Canary Hotel

Phone: 805-884-0300

Park in public lot located behind the Hotel on Chapala Street

CASE STUDIES: IRS Audits & Voluntary Correction--- EPCRS 2008-50 & The ERISA Regulation That Might Have Been --- 408(b)(2)



Marty Heming is a partner in the law firm of Reish Luftman Reicher & Cohen, specializing in all aspects of employee benefits law. Heming earned his Bachelor of Arts degree from Rutgers University. He then continued his education at Boston University, earning his J.D. and LL.M. in taxation, and at National University, earning his Masters in Business Administration. Heming has more than 22 years of experience in all aspects of the employee benefits practice and has been admitted to practice before the US Court and US Tax Court.

IRS Audits of Retirement Plans. What is new for 2009? As pension advisors you have all been involved in IRS audits of your client's plan. This session will focus not on the routine audit, but on the problem audit and how you can work together with your ERISA attorney to get the best possible result for your clients. The session will emphasize case studies drawn from actual IRS audits.

We will explore selected aspects of EPCRS which permit correction of plan defects both before and after the plan is under audit. Rev. Proc 2008-50 has added some new twists, both problems and solutions. We will explore what is new and how it affects the correction process.

ERISA Regulation. The proposed ERISA 408(b)(2) Regulations potentially would have changed the disclosure rules for service providers of all types by requiring the written disclosure of fees and services and imposed prohibited transaction penalties for failure to comply. As of this date, it is unlikely that the Proposed Regulations will ever become final. Nevertheless, this short session will summarize the highlights of the Proposed Regulations in order to provide insight into "transparency" in the future and best practices for today.

Reservations and Cost

The cost of the luncheon is \$35 for non-members and \$25 for members. Please email your reservations and lunch selection to cpalawsb@bpw.com.

RSVP by Monday, May 25, 2009.

Please make checks payable to CPA/Law Society and remit upon luncheon reservation. Or, mail payments to:
Tina Benavides; P.O. Box 90860; Santa Barbara, CA 93190.

LUNCH CHOICES

Grilled Salmon

With Mimosa Sauce, dill potatoes and market vegetables.

Classic Caesar Salad

Grilled chicken, hearts of romaine, Caesar dressing and herbed croutons.

Six Cheese Ravioli

With spicy tomato-basil sauce and market vegetables.

**Lunch includes bread and ice tea and coffee and dessert.*

Continuing Education

**CPA/Attorneys:
1.0 Hr CPE/MCLE**

This activity has been approved for Minimum Continuing Legal Credit by the State Bar in the amount of 1.0 hour. VCBA certifies that this activity conforms to the standards for approved education activities prescribed by the rules and regulations of the state bar of California governing MCLE. Additionally, this organization follows the CE requirements, specified in the California Board of Accountancy Regulations.