

CRITICAL TAX DEVELOPMENTS AFFECTING CITIES AND COUNTIES

Diehl, Evans & Company, LLP is pleased to present a special 2-hour seminar on **Critical Tax Developments Affecting Cities and Counties**. The seminar will cover the following key topics:

How the New Health Reform Bills Affect Governmental Agencies, including:

- Which new rules have a 2010 “effective date”?
- What Cafeteria Plan amendments must be made by December 31, 2010?
- Which employees are required to have health care coverage?
- Are government health plans considered “Qualified Health Plans” under the new rules?
- Will city and county employees be required to obtain health insurance coverage through the new California “Insurance Exchange”?
- How will the “Grandfather Rules” affect basic government plans, and small government plans for high-compensated government officials?
- How will the new “Play or Pay” rules affect government entities?
- How should government agencies prepare for the burdensome new 1099 rules?

Taxation of Pension Contributions Reimbursed by Employees:

- If employees agree to increase their contribution for retirement benefits, what are the income tax consequences?
- Are such employee contributions to retirement plans subject to Medicare taxes?

Other New Developments:

- What are the tax consequences of paying “severance pay” in connection with layoffs and downsizing?
- How does a 2010 California Attorney General’s Opinion affect the taxation of car allowances?
- What are the latest developments re: the taxation of cell phones and similar electronic equipment?

This seminar will be presented on **Wednesday, September 29, 2010** from 9:00 to 11:00 AM at the Marin County Civic Center, 3501 Civic Center Drive, San Rafael, CA 94903-4157. The program will be held in the Board of Supervisors Chamber, Room 330, and will be presented by Mr. Bill Morgan, CPA, our firm’s Director of Consulting Services.

The cost of this seminar is **\$35.00** per person. This fee may be paid by check with the attached registration form, or you may pay at the door. If you are interested in attending the seminar, please complete and return the enclosed registration form.

For information regarding the seminar, please visit our website at www.diehlevans.com, or contact Ms. Luiza Kuehn at (949) 399-0600.

DIEHL, EVANS & COMPANY, LLP

REGISTRATION FORM FOR 2010 SEMINAR
“CRITICAL TAX DEVELOPMENTS AFFECTING CITIES AND COUNTIES”

Name of Governmental Agency: _____

Names of Persons Attending: _____

Total Cost of Seminar: ____ persons at **\$35.00** per person = \$ _____

Payment Method Selected (Please Check One):

Check enclosed with this registration form,
made payable to “Diehl, Evans & Company”: _____

Our agency employees will pay at the door: _____

Registration by Mail:

For persons who would like to register by mail, or who are paying in advance by check, please mail your registration form and/or your check to:

Diehl, Evans & Company, LLP
2010 Tax Developments Seminar
5 Corporate Park, Suite 100
Irvine, CA 92606-5165

Registration by E-mail:

For persons that are not paying in advance, and who would like to register by e-mail, please send a completed PDF copy of your registration form to: kathyf@diehlevans.com

Contact Information:

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