

PAYING U.S. TAXES IN CANADA

Are you caught on the borderline?

A Complimentary Seminar

Pathways to U.S. Tax Compliance & Renunciation Solutions for U.S. Citizens Living in Canada

November 2nd, 2019 Windsor, ON

Keynote Speakers Include:

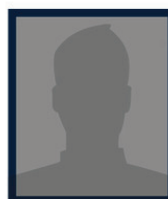


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Caroline D. Ciraolo, BS, JD, LLM (US Tax)
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John Cardone, JD
Director, Withholding and Individual
International Compliance Internal
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Frank Agostino, Esq.
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Event Website: <http://pathwaystoustax.mylp.co/>

After-Event Materials and Assistance: <https://joyabertramcpa.ca/pathways-to-us-tax>

Important Disclaimer:

This material has been prepared and presented for informational purposes only, and is not intended to provide, and should not be relied on for tax, legal or accounting advice. You should consult your own tax, legal and accounting advisors before engaging in any procedures or filings on these matters.

This seminar was provided as a complimentary public education seminar to assist with issue awareness by those who may be impacted so that they may look further into US compliance matters possibly impacting them.

We gratefully thank
our
Expert Panel Speakers

KOSTELANETZ & FINK, LLP



Caroline D. Ciruolo, BS, JD, LLM (US Tax)
Partner, Kostelanetz & Fink, LLP
Former Acting Assistant Attorney
General, Tax Division,
US Department of Justice
Washington

Caroline D. Ciruolo, former Acting Assistant Attorney General of the U.S. Department of Justice's Tax Division, is a partner with Kostelanetz & Fink and a founder of its Washington, D.C. office. Her practice focuses on federal and state civil tax controversies, including representation in sensitive audits, administrative appeals, and litigation, providing related tax advice, conducting internal investigations, and representing individuals and entities in criminal tax investigations and prosecutions.

Caroline is a Fellow and Officer of the American College of Tax Counsel, a recipient of the IRS Chief Counsel Award and the ABA Tax Section's Janet Spragens Pro Bono Award and served as an instructor with the IRS Military Volunteer Income Tax Assistance program at Ft. George G. Meade in Maryland. She also serves as an Adjunct Professor at the Georgetown University Law Center (International Tax Controversies) and University of Baltimore School of Law Graduate Tax Program (Investigation, Prosecution and Defense of Tax Crimes). Caroline has been recognized by Chambers, International Tax Review, Best Lawyers in America, Super Lawyers, and The Daily Record's Top 100 Women Circle of Excellence.

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Frank Agostino, Esq.
President, Agostino & Associates
New Jersey

Frank Agostino is the founder and president of Agostino & Associates, P.C. Prior to entering private practice, Mr. Agostino was an attorney with the Internal Revenue Service's District Counsel in Springfield, Illinois and Newark, New Jersey. He also served as a Special Assistant United States Attorney, where he prosecuted primarily criminal tax cases. As an adjunct professor, Mr. Agostino taught tax controversy at Seton Hall University W. Paul Stillman School of Business and Rutgers School of Law. He also served as the co-director of the Rutgers Federal Tax Law Clinic.

Mr. Agostino is a frequent speaker and author on tax controversy and litigation matters. He serves on the Advisory Board of the Journal of Tax Practice and Procedure. Mr. Agostino is actively involved with the American Bar Association and the New York County Lawyers' Association. Mr. Agostino is also the President of Taxpayers Assistance Corp., which provides tax and legal advice to low income taxpayers in the NY/NJ area.

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Alexander Marino, JD, LLM (US Tax)
Director, U.S. Tax Law
Moody's Tax
Calgary

Alexander Marino is the Director of US Tax Law and Co-Leader of the US Tax Practice Group at Moody's Tax at their Calgary office.

Alexander is a global keynote speaker discussing the pros and cons of renunciation and related tax compliance matters for US Citizens living outside of USA. He has delivered on average over 40 such seminars per year for several years now, spanning countries in 6 different continents. He has significant experience with guiding clients through the entire compliance and renunciation process, one step at a time.

Listen to his 20-minute AM800 Radio interview on US Expat issues:
Begins at 1:32 <https://www.iheartradio.ca/am800/audio/sunday-morning-live-alexander-marino-1.10086661>

Website: <https://moodystax.com/>

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(see pdf provided)



John Cardone, JD
Director, Withholding and Individual
International Compliance Internal
Revenue Service Washington

John Cardone is currently the Director of Withholding and Individual International Compliance at Internal Revenue Service – Washington.

He is a frequent panel speaker alongside other US Tax Experts at many seminars each year, providing much needed outreach services to educate US Expats and dual Citizens on their US Tax obligations and Amnesty Programs available.

He joins us today to address myths vs. facts in terms of how non-complying individuals living abroad are identified, likelihood of penalties being applied and enforcement actions underway both current and anticipated.

NOTE: Contact information not provided - unavailable for public access.

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Joy A. Bertram, CPA, CGA, CPA (Vermont)
Tax Consulting and Dispute Resolution
“Pathways” Event Organizer
Windsor, Ontario

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Joy Bertram, President of Joy A. Bertram, CPA Professional Corporation has over 25 years of diverse tax experience. Joy is uniquely qualified to be a valuable asset to you in meeting your tax needs, familiar with both public practice and CRA perspectives. Over 10 years in Tax at Small and International CPA Firms, Joy 's added value is 15 years of beneficial experience at CRA as Senior Income Tax Technical Advisor (to Public and Office), Rulings Officer at HQ (Published), Appeals, and Senior Auditor in: Large File, National Tax Shelter Lead, and Aggressive Tax Planning reviewing Multi-Step Reorganizations and Complex Series of Tax Plans of CCPC's and Multi-Nationals.

In addition to being a CPA in both Canada and USA, Joy has completed the CICA Tax In-Depth II, CPA In-Depth Tax Issues for Owner Managed Business, CPA In-Depth Tax Dispute Resolution, and CPA Tax In-Depth Corporate Reorganizations programs.

For US Citizens living abroad, she provides consultation and works collaboratively with US Practitioners and US Tax Lawyers to meet tax compliance needs.

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Thank you to Todd Shaw, President of Windsor CPA Ontario Association, and his Board of Directors for their continued support of educational seminars and networking events in our local community.

For other upcoming events locally you are invited to regularly visit the **NEW** Local Windsor CPA Ontario Association Portal Website:

https://portal.cpaontario.ca/pages/en_us/forms/public/events/associationpage.aspx?aid=521b950a-37a6-e211-8e2c-000c298e5d92



Mary Beth Lougen, EA
Expatriate Tax Tools – Virginia & Canada

Mary Beth is an IRS Enrolled Agent, which is the highest credential awarded by the IRS. She has over 30 years of US Tax expertise working in both the United States and Canada. She is the President of Expatriate Tax Services, which provides US tax preparation to clients and other accounting firms as well.

Mary Beth is the Founder and President of Expatriate Tax Tools, a which is a niche international software company that produces computer applications to comply with some of the most onerous sections of the Internal Revenue Code. Their flagship program prepares Form 8621 for Passive Foreign Investment Companies (PFIC's).

She is also owner of American Expatriate Tax, which provides extensive US Tax preparation and other services to US Citizens and Dual Citizens.

Websites: <https://www.amexpattax.com/about-us/>
<https://expattaxtools.com/>

Bio: <https://www.amexpattax.com/expert/mary-beth-lougen/>



John Sheeley, EA
Tax Practice Pro - New York

John Sheeley is an IRS Enrolled Agent with extensive US public practice experience prior to opening his own firm. He provides consultation, preparation and representation for US Citizens living abroad and non-resident alien entrepreneurs as well as entertainers living and working in the United States.

He is also the Founder of Tax Practice Pro, Inc. which is a US national continuing education provider.

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