GT Events & Program Guide:
ForwardThinking

OCTOBER/NOVEMBER 2017
About ForwardThinking

Today’s global business environment is marked by mounting regulatory requirements, profound technology changes, and a complex and competitive marketplace. We seek to bring high-quality service to our clients and relevant insights on the issues affecting their businesses.

ForwardThinking is a look ahead at the latest knowledge and insights available from Grant Thornton LLP for our clients. It includes a collection of our research, thought leadership and a schedule of upcoming webcasts and events.

The distinctive perspectives and featured events in ForwardThinking aim to help our clients navigate the opportunities, risks and challenges affecting their businesses.

To receive ongoing insights from our team:

- **Subscribe** to receive regular and timely insights from Grant Thornton direct to your inbox
- **Register** for upcoming webcasts and events or view on-demand episodes
- **Browse** our library for relevant insights
Services
Advisory services

Our advisory professionals are progressive thinkers who create, protect and transform value today, so organizations have the opportunity to thrive tomorrow. We deliver advisory services through three interconnected business lines:

- **Transaction Services to create value** — open new horizons for competitive advantages and business profitability through diligence, corporate finance, operations and tax consulting services.

- **Business Risk Services to protect value** — identify, manage and mitigate risk through controls, regulatory compliance, forensics, cyberrisk strategies, and data analytics services.

- **Business Consulting and Technology to transform value** — fine-tune organizations for optimal performance through financial management, strategy and performance improvement, technology strategies and management, and technology solutions.

**Advisory subscriptions**

- **CFO Survey**
  Subscribe to our CFO Survey, which is conducted biannually with CFOs and other senior financial executives across the United States. Questions range from the state of the economy to growth projections, strategies and barriers.

- **Corporate General Counsel Survey**
  Subscribe to our annual survey that tracks regulatory and compliance issues faced by in-house counsel.

- **CorporateGovernor Newsletter**
  Subscribe to our e-newsletter covering issues related to compliance, corporate governance, board member roles and responsibilities, internal controls, risk, fraud detection and prevention, and more.

- **Forensic Alert Newsletter**
  Subscribe to our periodic e-newsletter to receive relevant insights on timely topics to guide the decision-making process of in-house counsel when confronted with fraud and regulatory issues.

- **Governance, Risk & Compliance Survey**
  Subscribe to our annual survey of internal audit leaders to gain insight into the most pressing governance, risk and compliance issues facing organizations.

- **Risk Perspectives**
  Subscribe to our series featuring content that dives into the most critical risk and compliance issues facing our clients today. Content will be delivered via a series of surveys, reports, webcasts and thought leadership.
Design for Revenue Recognition Success, Not Just Compliance
Time is running out for public companies to transition to the new revenue recognition standard. In our recent article, Grant Thornton LLP has identified the remaining operating model changes and has designed a platform to help companies come up with a design for revenue recognition success — not just compliance.

The European Union (EU) Raises the Bar on Data Privacy: AIM for an Integrated Response
The EU’s General Data Protection Regulation (GDPR) goes into effect on May 25, 2018, with potentially far-reaching effects. The regulation can be either a problem or an opportunity for the many affected companies who may be unprepared. Read our report to learn how your business can get prepared by developing an integrated response.

Get Ready for a Post-Compliance Future: Revenue Recognition — Day 366
ASC 606 is entering its last phase and organizations can see the end of a strenuous process, but will they start reaping the rewards? The new standard will be effective in the first quarter of 2018 of the calendar-year for public companies and in 2019 for non-public entities. Learn about how organizations can design their future processes for success.

Lease Accounting | Frequently Asked Questions
The Financial Accounting Standards Board (FASB) and the International Financial Reporting Standards (IFRS) are changing accounting for leases. Find answers to pressing questions about lease accounting implementation, such as early adoption, buying software and creating your lease data repository.

Middle Market Confidence Is Not Translating to High Investment in Innovation
The first quarter of 2017 saw the highest confidence levels in the local, U.S. and global economy since the National Center for the Middle Market (NCMM) barometer report began five years ago. This quarter, confidence remains high in the local, global and U.S. economies, even as survey results dipped slightly. Despite their investments, high growth businesses rate themselves only moderately well at innovation. Read to learn more.

Technology Industry CFOs’ Perspectives on Trump Administration Business Policies
Grant Thornton’s 2017 CFO Survey looked at how more than 400 senior financial executives see the current state and the future of their business. Learn why technology CFOs remain optimistic about the outcomes of both legislative and executive branch decisions.

Financial Services Helping Tackle Human Trafficking
Human trafficking yields an estimated $150 billion in illicit profits each year. This is a result of the criminal enslavement and exploitation of approximately 21 million people worldwide. It is also among the world’s most underreported crimes. In this article, risk specialists from Grant Thornton in the UK, U.S. and Canada share their experiences and provide practical recommendations for tackling human slavery challenges and protecting value in your supply chain.

Anti-Money Laundering and Financial Crime Compliance
Anti-money laundering (AML) is a critical responsibility of the modern financial enterprise, affecting the stability of the financial system and is essential to safeguarding national and global interests. Read about why AML efforts fall short and learn about solutions for making them more effective.
Mitigating Corruption Risk When Acquiring Companies in High-Risk Jurisdictions
While the mergers and acquisitions market faces regulatory uncertainty throughout 2017 as deal-makers await the fallout from global elections, it is clear one goal will remain unchanged: private equity groups and corporations will continue to look for growth in new and emerging markets. As a result, bribery and corruption regulatory risks will remain top of mind. Learn about the challenges companies face and the risk-based diligence solutions that will be implemented.

The Strategic Financial Executive: Managing Risk in a Disruptive World
A new report issued by Financial Executives Research Foundation (FERF), in partnership with Grant Thornton LLP, highlights the growing role of the financial executive or CFO in managing an enterprise’s risk and creating corporate value.

How Prepared Are You for a Cyberattack?
Identify Vulnerabilities
How prepared are you for a cyberattack? Learn how to pinpoint your organization’s vulnerabilities and implement this 6-step cybersecurity plan to prepare for cyberattacks.

Public-Private Partnerships
Watch this video as Grant Thornton discusses the importance of public-private partnerships, especially as infrastructure in the United States is in need of updates and modernization.

2018 CFO Survey
October 2017
Our annual survey kicks off this fall in partnership with CFO Magazine. Our survey will provide insight into how CFOs are navigating their complex roles and prioritizing issues related to investments, risk, technology and strategy.

Realizing Deal Value: Achieving and Surpassing the Purple Curve
October 2017
Two-thirds of mergers and acquisition transactions fail to create shareholder value. We discuss how to beat the odds and unlock the true potential of a transaction by focusing on the "purple curve" to accelerate value and performance.

Survey Results: Internal Audit and Analytics
October 2017
This piece will review findings from the third in a series of surveys developed with The Institute of Internal Auditors (IIA) focused on analytics use in Internal Audit.

The Risk Management Function of the Future: How Regulatory Mandates and Expectations Are Shaping Risk Management at U.S. Banks
October 2017
What does the future hold for risk management? Only time will tell, but this report sheds light on how banks have responded to post-financial crisis regulatory mandates. It also explores whether certain risk management practices, which may have initially been primarily compliance-driven, may evolve into sustainable business-as-usual practices that drive the risk management function of the future.

Lease Accounting: 4 Tips on When to Purchase Software
October 2017
A wave of new software solutions promise to help you implement the ASC 842 standard for leases – but are they really up to the task? Read why waiting on software is the smart strategy for lease accounting.

Tax Optimization Strategies for Private Equity
October 2017
This article will review how an enterprise risk strategy can help private equities to avoid issues at the portfolio level and how an effective tax optimization strategy can help mitigate risk and potentially manage costs.
Webcasts

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October 31, 2017
Join our webcast, which will provide an overview of tax optimization across a private equity portfolio, while highlighting associated opportunities and potential risks.

**Thriving in an Uncertain World: Managing Regulatory and Cybersecurity Risks**
October 31, 2017
Join our webcast to learn what preventative steps an organization can take, plus exclusive insights on General Counsel’s 2017 Survey findings.

**Current Developments in M&A Tax – Direct and Indirect Tax Risks, Opportunities and Planning Strategies**
November 30, 2017
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Sponsorships and events

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October 24, 2017
New York City, NY
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**RSA Charge**
October 17-19, 2017
Dallas, TX
RSA Charge 2017, the premier event on Business-Driven Security™, unites inspirational speakers, industry insiders, and the RSA security community representing a broad range of industries and geographies. This event gives you the ultimate opportunity to network with RSA customers, partners and industry experts while discovering how to implement a Business-Driven Security strategy in an increasingly uncertain, high-risk world.

**FEI (Financial Executives International) Current Financial Reporting Issues Conference**
November 13-14, 2017
New York City, NY
The event will shed light on the impact disruptive forces can have on companies and how finance organizations can respond effectively.

**NAFUSA (National Association of Former United States Attorneys) Annual Conference**
October 18-20 2017
Washington, D.C.
Grant Thornton is a sponsor of the NAFUSA Annual Conference, which is held each year and features continuing legal education programs of interest in the areas of federal practice, Department of Justice policies and significant cases.
Audit services

Our seasoned audit practitioners deliver thoughtful, insightful opinions leading to high-quality, independent audits that help companies access capital markets to prepare for tomorrow, today. Audited financial statements are important to our clients’ businesses, shareholders/owners, lenders, investors, and other stakeholders. Grant Thornton works with some of the country’s most successful private and public companies to first understand their businesses and the risks they face, and then to focus our efforts where they matter most. We work with clients to improve their overall financial reporting processes and to help them better understand their business.

Audit newsletter subscriptions

**New Developments Summary**
Subscribe to our periodic bulletin providing a detailed summary of recent technical developments or accounting pronouncements.

**On The Horizon Newsletter**
Subscribe to our weekly newsletter covering developments from the FASB, AICPA, PCAOB, SEC and others.

**CorporateGovernor Newsletter**
Subscribe to our newsletter covering issues related to compliance, corporate governance, board member and audit committee roles and responsibilities, internal controls, risk, fraud detection and prevention, and more.

FASB Closers to Final Standard on Hedging Activities
The FASB met to discuss its projects on hedging and on how not-for-profit entities recognize revenue from grants and contracts.

**Proposed Accounting Standards Update (ASU) Targets Related Party Variable Interest Entity (VIE) Guidance**
The Board issued the proposed ASU, Targeted Improvements to Related Party Guidance for Variable Interest Entities, which is intended to improve financial reporting related to consolidation of variable interest entities (VIEs).

**GASB Issues New Leasing Guidance**
The Board issued two proposed ASUs, Elimination of Topic 995 and Elimination of Certain Guidance for Bad Debt Reserves of Savings and Loans, which are intended to supersede existing guidance that is either no longer relevant or is outdated.

**Transition Resource Group for Credit Losses Reviews 5 Issues**
This bulletin summarizes five issues related to the implementation of ASU 2016-13, Measurement of Credit Losses on Financial Instruments, that were discussed during the first meeting of the FASB’s Transition Resource Group for Credit Losses (TRG) on June 12, 2017.

FASB Addresses Accounting for Certain Antidilution Provisions

FASB Research Project on Distinguishing Liabilities From Equity
Grant Thornton has submitted a comment letter to the FASB on its research project on distinguishing liabilities from equity. This area of U.S. GAAP has challenged the board for many years and is extremely complex to follow, costly to apply and often results in different accounting for economically similar instruments. Our comment letter proposes a simple model to simplify accounting in this area.

SEC Staff Allows Certain Entities to Use Private Entity Effective Date to Adopt ASC 606 and ASC 842
The SEC observer attending the FASB’s Emerging Issues Task Force (EITF) meeting on July 20, 2017 announced that the SEC staff would not object to an entity using the effective dates for nonpublic business entities when adopting the new revenue and leasing standards if the entity meets the definition of a public business entity (PBE) solely because it includes, or is required to include, its financial statements or financial information in another entity’s SEC filing.
AICPA Issues Guidance for Auditors Involved With Exempt Offerings

The Auditing Standards Board (ASB) of the AICPA issued Statement on Standards (SAS) 133, Auditor Involvement With Exempt Offering Documents, addressing the auditor’s responsibilities in situations where the auditor is involved with exempt offerings.

Grant Thornton: Committed to Audit Quality

For more than 90 years Grant Thornton has focused on high-quality audits with exceptional service, and we have taken every opportunity to improve our audit process. We are pleased to release our fiscal-year 2016 comprehensive and substantive quality and transparency report. This year’s report covers a range of audit practice topics and includes several data sets that demonstrate our commitment to quality. We invite you to explore how it sets Grant Thornton apart. Highlights include insights around national office partner to client serving partner ratios, engagement leadership to staff metrics, audit innovation, including advanced data analytics and more.

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FASB Proposes Improvements to Not-For-Profit Grant and Contribution Accounting

The FASB has issued a proposed ASU, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made, to assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of ASC 958, Not-for-Profit Entities, or as exchange (reciprocal) transactions subject to other guidance, such as ASC 606, Revenue from Contracts with Customers.

Navigate Guidance in ASC 606 and ASC 340-40 With New Guide

Grant Thornton’s Accounting Principles Group had released our new comprehensive technical guide, “Revenue from Contracts with Customers — Navigating the Guidance in ASC 606 and ASC 340-40.” Presented in a user-friendly format. Our guide will:

- Summarizes the new five-step revenue model and implementation guidance
- Incorporates discussions, insights and examples from the Joint Transition Resource Group for Revenue Recognition
- Provides insights on various topics, including how the guidance may differ from legacy GAAP
- Includes illustrative examples to demonstrate how to apply the guidance

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Our knowledgeable, nimble tax professionals help organizations assess and manage federal, state, local and international tax complexities; deal with their business realities; and prepare for tomorrow. We help companies manage a wide range of domestic and global income and nonincome tax compliance burdens, as well as analyze and take advantage of appropriate planning opportunities.

### Tax newsletter subscriptions

- **Future Ready Business: Washington Impact**
  - Grant Thornton and Bloomberg BNA provide a yearlong program series to help businesses understand and prepare for sweeping tax- and regulatory-policy changes.

- **Tax Hot Topics Newsletter**
  - Subscribe to our biweekly e-newsletter addressing a wide range of tax regulatory, legal and legislative issues.

- **State and Local Thinking Newsletter**
  - Subscribe to our monthly e-newsletter covering state and local tax developments.

- **Human Capital Bulletin Newsletter**
  - Subscribe to our monthly e-newsletter addressing recent legislative, regulatory and statutory compensation and benefits issues and other human capital matters.

### Thought leadership

#### Five Things That Smart Businesses Are Doing to Prepare for Tax Reform

Republican control of the White House and Congress has created a historic opportunity for tax reform. Republican lawmakers are proposing structural changes to the tax code that would have a dramatic impact on all companies. Read about five things the smartest businesses are doing right now to prepare for tax reform.

#### A Tax Conundrum: How Tax Reform Could Hurt Main Street Businesses

Today, nearly 90 percent of U.S. businesses are pass-through entities that pay taxes through the individual returns of their owners. So why are they taxed at a higher rate than other businesses? This white paper will address some of the core challenges related to pass-through tax reform.

#### Treasury Identifies Eight Regulations Subject to Modification and Potential Repeal

The Treasury Department on July 7, 2017 issued Notice 2017-38, identifying eight regulations that could be subject to some reform, including modification, streamlining, or potential repeal. Review the Tax Flash for more details and how your company could be affected.

#### IRS Issues Memorandum to Examiners on Early Elections for New Partnership Audit Rules

The commissioners of the IRS Large Business and International Division and the Small Business/Self-Employed Division, who together oversee all business taxpayers, issued a memorandum on June 29, 2017 to all IRS frontline managers and examiners on how to initiate contact with taxpayers in certain partnership examinations. Read about the specifics.

#### House Passes Mobile Workforce and Nuclear Tax Credit Legislation

The House voted last week to ease restrictions on nonresident state withholding and income tax and to extend the nuclear production tax credit. Read about the Mobile Workforce State Income Tax Simplification Act (H.R. 1393) and how it would exempt employers from state withholding for nonresident employees who work less than 30 days in any state.
Rejecting a Revenue Ruling, Tax Court Rules That Foreign Partner Is Not Subject to U.S. Tax on Redemption of Partnership Interest

On July 13, 2017, in Grecian Magnesite Mining, Industrial & Shipping Co., SA v. Commissioner, 149 T.C. No. 3 (2017), the U.S. Tax Court held that gain recognized by a nonresident partner on the redemption of its interest in a U.S. partnership was not taxable because it was not U.S.-source income, and was also not effectively connected with a U.S. trade or business. Read about its holding where the Tax Court rejected Revenue Ruling 91-32, which applies the aggregate theory of partnerships to treat foreign persons disposing of investments in partnerships as disposing of the underlying assets, producing effectively connected income.

Tax Court Allows Full Deduction on Sports Team’s Away-Game Meals

Meals provided to a professional sports team’s players and personnel at hotels before away games qualify as a de minimis fringe benefit under Section 274(n)(2)(B) and are not subject to the 50% limitation under Section 274(n)(1), the U.S. Tax Court ruled on June 26. Read more about the case Jacobs v. Commissioner, 148 T.C. No. 24 (2017).

Tax Court Rules That Losses From Abandonment of Partnership Interest Are Capital

In Watts v. Commissioner, T.C. Memo. 2017-114 (June 14, 2017), the U.S. Tax Court rejected the taxpayer’s claim of an ordinary abandonment loss on the disposition of a partnership interest because the taxpayer failed to establish that they did not share in the partnership’s liabilities and did not offer any evidence as to how their actions constituted an intentional and overt manifestation of abandoning the partnership interest. Read about this case that illustrates the difficulty that taxpayers may have in pursuing an ordinary loss based on abandonment of a partnership interest.

Ramping Up Tax Reform: the Time to Get Prepared Is Now

General agreement is that tax reform has an excellent chance of being enacted in some form in the next six months. Even if the final outcome isn’t completely clear, it’s time to start planning. Learn more about what the proposals mean, and what you should be doing now to prepare.

IRS Appeals Division Rolls Out Virtual Face-To-Face Conferences

The IRS Appeals Division, which adjudicates administrative appeals from examinations, began piloting a new, web-based virtual conference option for taxpayers and their representatives on August 1, 2017. Learn more about this virtual option for face-to-face interaction with an appeals officer.

Republicans Jockey for Tax Reform Preferences as Committees Write Bill

Top Republicans continue to stake out public positions on key elements of tax reform in an effort to shape the bills that tax writers are crafting over the August recess. Congressional and White House leadership recently agreed on a set of broad principles for tax reform that gives the tax-writing committees the green light to introduce legislation in September. Read how the lack of agreement on details has left Republicans still striving to influence the outcome, with the biggest area of contention being the size of a corporate rate cut.

Tax Court Holds That IRS’s Cancellation of Advance Pricing Agreements (APAs) Was Abuse of Discretion

In Eaton Corp. v. Commissioner, the Tax Court held that the IRS’s decision to cancel two advance pricing agreements was an abuse of discretion. Learn about the Tax Court’s decision and how it emphasizes the need for taxpayers to carefully manage their transfer pricing data and prepare and retain quality transfer pricing studies.
Treasury Announces the Wind Down of the myRA Program
The Treasury Department recently announced that it will begin to wind down the myRA program after a review by the government found it not to be cost-effective. Learn about the Treasury’s plans to phase out the myRA program over the coming months.

Senate Democrats Push for Revenue Neutral Tax Reform Outside Reconciliation
Senate Democrats released a public letter last week offering to work with Republicans on tax reform as long as the bill is revenue neutral and does not use the reconciliation process or provide a tax cut for the top 1% of taxpayers. Learn about the status of revenue neutral tax reform outside of the reconciliation process.

Time Is Now for Manufacturers to Plan for Tax Reform
Grant Thornton tax specialists offer advice on what businesses can do now to best position themselves for anticipated changes to the tax code. Companies can’t afford to sit back and wait for the legislative process because many planning opportunities must be implemented or planned before tax reform becomes effective. Learn more about how to prepare.

Business Development Companies: Understanding Tax-Related Opportunities and Challenges
October 2017
The federal government created the business development company (BDC) in the 1980s as a venture-like investment vehicle to fuel job growth. Given requirements and regulations surrounding BDCs, their relative scarcity is not surprising, though they maintain many advantages. This article will discuss tax law surrounding BDCs and how careful planning can lead to success.

Tax Optimization Strategies for Private Equity
October 2017
This article will review how an enterprise risk strategy can help private equities to avoid issues at the portfolio level and how an effective tax optimization strategy can help mitigate risk and potentially manage costs.
Webcasts

**Business Entity Selection: Choices, Choices, Choices—Which Type Is Best for My Company?**
*October 4, 2017*
Choosing the appropriate type of entity in a business venture is critical to fulfilling growth and tax objectives. In this webcast, we will explain the general tax advantages and disadvantages of the various types of entities typically used in business arrangements, and hone in on the specific tax considerations of entity selection for different types of investors, such as those for private equity, family enterprises, and real estate ventures.

**Emerging Trends in Tax Data Management, Visualization and Analytics**
*October 18, 2017*
Join our webcast as we discuss recent advancements in data repository, analytics and visualization technologies. We will evaluate three tools to demonstrate their capabilities for your tax department.

**Tax Optimization Strategies for Private Equity**
*October 31, 2017*
Join our webcast, which will provide an overview of tax optimization across a private equity portfolio, while highlighting associated opportunities and potential risks.

**International Tax Analytics: Unlocking Value Through Identification and Management of Critical Tax Attributes**
*November 2, 2017*
Join us for an in-depth examination of critical global tax attributes that every U.S.-based multinational company should be aware of. Our team will also go through several planning options designed to showcase the value of attribute-based tax planning strategies.

**Payroll: Avoiding Pitfalls and Implementing Best Practices for Year-End Tasks**
*November 8, 2017*
With the end of 2017 on the horizon, there is no better time than now to begin considering your company’s year-end payroll reporting processes and procedures. Join our year-end payroll preparation webcast as we discuss common pitfalls, best practices that can help teams improve compliance, navigate the year-end process more efficiently and get a clean start in the 2018.

**Current Developments in M&A Tax – Direct and Indirect Tax Risks, Opportunities and Planning Strategies**
*November 30, 2017*
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Sponsorships and events

**Bank & Capital Markets Tax Institute Conference**
*November 1-3, 2017*
Lake Buena Vista, FL
Grant Thornton is a sponsor of the Bank and Capital Markets Tax Institute conference, which provides senior executives with tools and resources to ensure they remain current on the changing issues facing the industry.
Industries
Asset management

Macroeconomic pressures, increased compliance burdens and continued regulatory uncertainty are transforming the asset management industry. For firms, advisers and fund managers that can adapt to the new industry structure and meet regulatory and investor expectations, there are promising opportunities — but also a new set of risks.

Anti-Money Laundering and Financial Crime Compliance
Anti-money laundering (AML) is a critical responsibility of the modern financial enterprise, affecting the stability of the financial system and is essential to safeguarding national and global interests. Read about why AML efforts fall short and learn about solutions for making them more effective.

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Managed Funds Association (MFA) Outlook Conference
November 28-29, 2017
New York City, NY
Grant Thornton is a sponsor of the MFA Outlook conference, which inspires a forward-looking dialogue on the critical issues impacting global investors and fiduciaries. The Outlook conference program focuses on the global markets, public policy, the needs of institutional investors, and the key trends that foster change for alternative investments. Join your peers from the hedge fund industry to engage in forward looking dialogue and market trends.
In this time of increased public scrutiny and complex regulatory demands, banks, thrifts and other financial institutions need straightforward business guidance, delivered ethically and professionally. The industry is experiencing sweeping new regulations, increased competition and technology disruption, forcing banks to continually re-evaluate their operating model to ensure sustainable growth.

**Thought leadership**

**Banking’s Top Value Creator in 2020? Technological Customer Service**

U.S. banking leaders say their focus on customer service and relationships will double by 2020, becoming their No. 1 value-creation priority. This and other key industry findings were uncovered in a recent Grant Thornton survey and discussed in the webcast, *The Future of Growth and the Banking Industry*. Read to learn more.

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Demands for more secure sources of energy are a daily occurrence in the energy industry. Price volatility, political and economic pressures, risk management practices, availability of drilling rigs, and access to talent can greatly affect the way energy companies conduct business. The impact of these trends is forcing many companies to find more efficient ways of operating and controlling costs.

**Energy Trends in 2018**

November 7, 2017

What should energy industry executives be considering as they plan for 2018? This webcast will examine a few key areas that should be considered from a finance and accounting perspective.
Health care

Health care is under the microscope of providers, policymakers, insurers and employers. Rising insurance costs, reduced Medicare and Medicaid reimbursements, industry consolidation, stricter regulations and providing the highest level of patient care present major challenges to growth. Given this landscape, health care companies require complex compliance and risk management programs to address changing legislative, political and market conditions.

Thought leadership

The Road to Healthcare Reform: a Bipartisan Outlook
Where is healthcare in America headed? What will changes mean for today’s businesses? Senators Cassidy and Carper, both members of the Senate Finance Committee, offer compelling insights from a recent event focusing on the state of healthcare reform.

Champion Innovative Thinking for Patient, Provider and Manufacturer Value
In today’s environment, the value of transformation is in services and engagement. Achieving this transformation is through innovative approaches to working with others across the organization, collaborating with health care professionals and leveraging use of technology. Read about the two critical areas for focus which are culture and processes and technology.

Staffing, Productivity Key to Meeting Veterans’ Healthcare Needs
In 2015, Grant Thornton was selected to conduct an independent assessment of current VA provider staffing levels, caseload and productivity, in comparison to health care industry benchmarks. The process included an in-depth assessment of nurse staff resource allocation, decision-making, and processes that impact provider productivity and efficiency.

Sharif Ambrose, principal of Grant Thornton Public Sector Healthcare Practice, spoke about this assessment to the House Veterans Affairs Subcommittee on Health. His testimony can be read here, on July 13, 2017 during a hearing on clinical productivity and efficiency in the Department of Veterans Affairs (VA) healthcare system.
Higher education

For the higher education sector, fiscal responsibility and operational effectiveness have become as important as academic quality and other mission-related priorities. Many institutions struggle to meet enrollment and net tuition targets, to make effective use of physical assets, and to respond to competition from traditional and nontraditional education channels. Despite these challenges, leaders at colleges and universities have new opportunities to move their institutions forward toward ever greater success.

Thought leadership

Not-For-Profit CFOs’ Weigh Future Risks and Opportunities for Their Organizations
Grant Thornton’s 2017 CFO Survey looked at how more than 400 senior financial executives see the current state and the future of their business. Learn why not-for-profit CFOs are turning their attention to data analytics.

FASB Closer to Final Standard on Hedging Activities
The FASB met to discuss its projects on hedging and on how not-for-profit entities recognize revenue from grants and contracts.

FASB Proposes Improvements to Not-For-Profit Grant and Contribution Accounting
The FASB has issued a proposed ASU, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made, to assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of ASC 958, Not-for-Profit Entities, or as exchange (reciprocal) transactions subject to other guidance, such as ASC 606, Revenue from Contracts with Customers.

Webcasts

Engaging With Volunteers: Risks Accompanying Benefits
October 25, 2017
With many not-for-profits being asked to do more with less, reliance on volunteers has become a strategic priority of executive leadership teams and boards. Volunteers can regularly provide skills lacking in organization staff or, as needed, supplement efforts for events and peak activity. While appreciated and mission critical, volunteers introduce risks. This webcast will explore the challenges and opportunities that must be considered and managed when using volunteers. This webcast is presented exclusively for Grant Thornton clients.
The insurance industry has seen major changes over the past few decades. Stricter rules and regulations, faster globalization and consolidation, and sophisticated new technologies are putting pressure on insurers to make large investments in infrastructure while maintaining adequate capital.

**Thought leadership**

**Anti-Money Laundering and Financial Crime Compliance**

Anti-money laundering (AML) is a critical responsibility of the modern financial enterprise, affecting the stability of the financial system and is essential to safeguarding national and global interests. Read about why AML efforts fall short and learn about solutions for making them more effective.
Rapidly evolving health care needs, coupled with a changing global landscape, present limitless opportunities for life sciences companies. But even in a favorable environment, the life sciences industry faces myriad challenges, including finding ample funding to bring drugs and products to market, new regulations and compliance requirements, and business threats ranging from drug counterfeiters to supply chain failures.

**Champion Innovative Thinking for Patient, Provider and Manufacturer Value**
In today’s environment, the value of transformation is in services and engagement. Achieving this transformation is through innovative approaches to working with others across the organization, collaborating with health care professionals and leveraging use of technology. Read about the two critical areas for focus which are culture and processes and technology.

**18th Annual Pharmaceutical & Medical Device Compliance Congress**
November 6-8, 2017
Washington, D.C.
This annual conference attracts senior compliance professionals and legal counsel from some of the largest research-based pharmaceutical and medical device manufacturers. Hailed as the industry’s only compliance best practices think tank, this event features presentations by leading government regulators, company compliance professionals, prominent industry consultants and legal counsel. Attend and learn from these leading industry experts strategies on the most effective corporate compliance programs.
U.S. manufacturing is experiencing a transformation, marked by trends such as advanced technologies and complex business models. Current issues affecting manufacturers include global, political and economic headwinds, industry contraction, cyberrisk, supply chain performance, and a changing regulatory environment. Today’s manufacturers are smarter, leaner and more nimble than ever, but they still have work to do to prepare for tomorrow.

Thought leadership

Time Is Now for Manufacturers to Plan for Tax Reform
Grant Thornton tax specialists offer advice on what businesses can do now to best position themselves for anticipated changes to the tax code. Companies can’t afford to sit back and wait for the legislative process because many planning opportunities must be implemented or planned before tax reform becomes effective. Learn more about how to prepare.

Manufacturing CFOs’ Newest Commodity Concern: Human Capital
In addition to managing financial capital for the enterprise, CFOs often worry about another important commodity: human capital. That is, how do you attract and retain talented accountants, analysts, controllers and other finance specialists? This was the focus of discussion at a recent Manufacturing CFO Peer Exchange sponsored by Grant Thornton. CFOs gathered to discuss challenges and share successful strategies in their quest to identify, hire and retain finance talent. Learn about these topics discussed.

Manufacturing survey subscription
Maximizing Your Supply Chain
Subscribe to receive survey results and insight from C-suite manufacturing executives about the issues that affect management and strategies for optimizing today’s supply chains.
Engaging With Volunteers: Risks Accompanying Benefits

With many not-for-profits being asked to do more with less, reliance on volunteers has become a strategic priority of executive leadership teams and boards. Volunteers can regularly provide skills lacking in organization staff or, as needed, supplement efforts for events and peak activity. While appreciated and mission critical, volunteers introduce risks. This webcast will explore the challenges and opportunities that must be considered and managed when using volunteers. This webcast is presented exclusively for Grant Thornton clients.

Not-for-profit subscription

Insights for Not-for-Profit Organizations and Higher Education Institutions
Subscribe to receive first access to our annual State of the Not-for-Profit Sector and State of Higher Education reports, articles, alerts, and webcasts and other events. We are committed to helping you stay up-to-date on current and emerging industry trends, developments and best practices.

Thought leadership

Not-For-Profit CFOs’ Weigh Future Risks and Opportunities for Their Organizations
Grant Thornton’s 2017 CFO Survey looked at how more than 400 senior financial executives see the current state and the future of their business. Learn why not-for-profit CFOs are turning their attention to data analytics.

FASB Closer to Final Standard on Hedging Activities
The FASB met to discuss its projects on hedging and on how not-for-profit entities recognize revenue from grants and contracts.

FASB Proposes Improvements to Not-For-Profit Grant and Contribution Accounting
The FASB has issued a proposed ASU, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made, to assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of ASC 958, Not-for-Profit Entities, or as exchange (reciprocal) transactions subject to other guidance, such as ASC 606, Revenue from Contracts with Customers.

Webcasts

Engaging With Volunteers: Risks Accompanying Benefits
October 25, 2017
With many not-for-profits being asked to do more with less, reliance on volunteers has become a strategic priority of executive leadership teams and boards. Volunteers can regularly provide skills lacking in organization staff or, as needed, supplement efforts for events and peak activity. While appreciated and mission critical, volunteers introduce risks. This webcast will explore the challenges and opportunities that must be considered and managed when using volunteers. This webcast is presented exclusively for Grant Thornton clients.
Private equity (PE) firms are operating in an increasingly uncertain environment. The competition is changing, as industries transform and regulatory scrutiny increases. Against this backdrop, PE firms are challenged to find and balance buy- and sell-side opportunities while maintaining focus on growing sustainable value at their portfolio companies. They must manage talent, operations, risks and fiduciary responsibilities at the fund and portfolio levels.

**Thought leadership**

**Tax Optimization Strategies for Private Equity**

October 2017

This article will review how an enterprise risk strategy can help private equities to avoid issues at the portfolio level and how an effective tax optimization strategy can help mitigate risk and potentially manage costs.

**Webcasts**

**Tax Optimization Strategies for Private Equity**

October 31, 2017

Join our webcast, which will provide an overview of tax optimization across a private equity portfolio, while highlighting associated opportunities and potential risks.
Government leaders today are continually required to do more with less. The need to effectively operate in an environment with tighter budgets and increasing demands for services is an ongoing challenge. Similar to other high-performing organizations, the government needs to improve performance and streamline operations and strategic decision-making.

**Thought leadership**

**CFO CIO Summit Session Summary**
The Association of Government Accountants (AGA) and the Association for Federal Information Resource Management (AFFIRM) hosted a summit to discuss the intersection of policies and management issues that impact CFOs and CIOs in government. The goal of the event was to showcase how CFOs and CIOs are working together to improve efficiency and transparency, reduce risk, and strengthen their workforce. The 2017 CFO CIO Summit was broken out into four main discussion topics: Update from OMB, Perspectives from the C-Suite, DATA Act, and Cybersecurity. Read this recap of each of these discussions.

**Integrated Performance Management**
The mission of government agencies is complex and challenging, and performance management ensures that agencies continue to succeed in meeting mission goals. An integrated approach based on agile management principles provides a great opportunity for the new administration to better integrate policies and their implementation. Learn more about the integrated performance management approach.

**Staffing, Productivity Key to Meeting Veterans’ Healthcare Needs**
In 2015, Grant Thornton was selected to conduct an independent assessment of current VA provider staffing levels, caseload and productivity, in comparison to health care industry benchmarks. The process included an in-depth assessment of nurse staff resource allocation, decision-making, and processes that impact provider productivity and efficiency.

Sharif Ambrose, principal of Grant Thornton Public Sector Healthcare Practice, spoke about this assessment to the House Veterans Affairs Subcommittee on Health. His testimony can be read here, on July 13, 2017 during a hearing on clinical productivity and efficiency in the Department of Veterans Affairs (VA) healthcare system.

**A Tax Conundrum: How Tax Reform Could Hurt Main Street Businesses**
Today, nearly 90 percent of U.S. businesses are pass-through entities that pay taxes through the individual returns of their owners. So why are they taxed at a higher rate than other businesses? This white paper will address some of the core challenges related to pass-through tax reform.

**Data Analytics in Global Cities**
Grant Thornton’s Scott King, national managing partner for public sector, discusses how forward-thinking cities are harnessing smart data to be leaders and stay competitive in attracting smart growth.

**Public-Private Partnerships**
Watch this video as Grant Thornton discusses the importance of public-private partnerships, especially as infrastructure in the United States is in need of updates and modernization.
The highly competitive nature of the retail sector means retailers face unique challenges. Growth of e-commerce is a major force to be reckoned with for the industry, particularly in the area of mobile commerce. Digital technologies are collapsing once-stEEP barriers to entry within the industry, as new direct-to-consumer players are taking market share from traditional retailers. Furthermore, the rapidly evolving customer experience is leading retailers to re-evaluate their strategies, especially as consumers desire to shop seamlessly across physical and virtual storefronts.

**Retail Reinvention: Don’t Ignore the Store**

With all the attention given to e-commerce, mobile shopping and all things digital, it’s easy to forget that 90% of all retail transactions still occur in stores. Even though retailers are evolving to keep pace with the overall dynamics of the industry, a focus on the store should continue. Read on to find out why.
Technology

The technology industry thrives on rapid and constant innovation. Cloud computing, social networks and mobile applications are only some of the new developments that are driving global, social, and economic change. The proliferation of mobile devices and apps are two of the most visible contributions to worldwide interactivity and information-sharing. Growing competition and rapidly changing customer expectations are forcing many communications and media companies to continuously push the technology envelope.

Thought leadership

How Prepared Are You for a Cyberattack?

How prepared are you for a cyberattack? Learn how to pinpoint your organization’s vulnerabilities and implement this 6-step cybersecurity plan to prepare for cyberattacks.

Technology Industry CFOs’ Perspectives on Trump Administration Business Policies

Grant Thornton’s 2017 CFO Survey looked at how more than 400 senior financial executives see the current state and the future of their business. Learn why technology CFOs remain optimistic about the outcomes of both legislative and executive branch decisions.

Sponsorships and events

RSA Charge

October 17-19, 2017
Dallas, TX
RSA Charge 2017, the premier event on Business-Driven Security™, unites inspirational speakers, industry insiders, and the RSA security community representing a broad range of industries and geographies. This event gives you the ultimate opportunity to network with RSA customers, partners and industry experts while discovering how to implement a Business-Driven Security strategy in an increasingly uncertain, high-risk world.

Webcasts

Emerging Trends in Tax Data Management, Visualization and Analytics

October 18, 2017
Join our webcast as we discuss recent advancements in data repository, analytics and visualization technologies. We will evaluate three tools to demonstrate their capabilities for your tax department.
Issues
Transforming an organization’s culture at strategic moments, whether during an integration or implementation of a new long-term strategy or to simply stay competitive, can challenge even the most progressive organizations. Sustaining a strong culture requires work from everyone, but especially from senior leadership. By modeling and reinforcing the best possible behavior, employees will be better prepared to navigate uncertainty and support their organization’s mission.

Thought leadership

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Middle Market and Innovation
Grant Thornton’s Jim Brady, chief operating officer, shares thoughts on skilled labor and innovation in the middle market, an important focus area for businesses and global cities.

The Middle Market Accelerates Growth Through Innovation
Grant Thornton’s Nichole Jordan, national managing partner for markets, clients and industry, provides thoughts on how growth in the middle market is achieved through focusing on the customer, acquiring new technology and hiring new talent.

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Tax newsletter subscription
Human Capital Bulletin Newsletter
Subscribe to our monthly e-newsletter addressing recent legislative, regulatory and statutory compensation and benefits issues and other human capital matters.

Integrated Performance Management
The mission of government agencies is complex and challenging, and performance management ensures that agencies continue to succeed in meeting mission goals. An integrated approach based on agile management principles provides a great opportunity for the new administration to better integrate policies and their implementation. Learn more about the integrated performance management approach.

Webcasts
Payroll: Avoiding Pitfalls and Implementing Best Practices for Year-End Tasks
November 8, 2017
With the end of 2017 on the horizon, there is no better time than now to begin considering your company’s year-end payroll reporting processes and procedures. Join our year-end payroll preparation webcast as we discuss common pitfalls, best practices that can help teams improve compliance, navigate the year-end process more efficiently and get a clean start in the 2018.
Growth and value creation

Ninety percent of companies grow for one year, but only 8% can do it five years in a row. Why? Because sustained growth means new markets, new processes, new regulatory issues, and new ways of operating, all of which may introduce risk and delay success. For dynamic organizations to fully achieve their objectives, financial measures and process efficiencies, new ways of working and stakeholder relationships must grow.

Thought leadership

Design for Revenue Recognition Success, Not Just Compliance
Time is running out for public companies to transition to the new revenue recognition standard. In our recent article, Grant Thornton LLP has identified the remaining operating model changes and has designed a platform to help companies come up with a design for revenue recognition success — not just compliance.

Middle Market Confidence Is Not Translating to High Investment in Innovation
The first quarter of 2017 saw the highest confidence levels in the local, U.S. and global economy since the National Center for the Middle Market (NCMM) barometer report began five years ago. This quarter, confidence remains high in the local, global and U.S. economies, even as survey results dipped slightly. Despite their investments, high growth businesses rate themselves only moderately well at innovation. Read to learn more.

Mitigating Corruption Risk When Acquiring Companies in High-Risk Jurisdictions
While the mergers and acquisitions market faces regulatory uncertainty throughout 2017 as deal-makers await the fallout from global elections, it is clear one goal will remain unchanged: private equity groups and corporations will continue to look for growth in new and emerging markets. As a result, bribery and corruption regulatory risks will remain top of mind. Learn about the challenges companies face and the risk-based diligence solutions that will be implemented.

Banking’s Top Value Creator in 2020? Technological Customer Service
U.S. banking leaders say their focus on customer service and relationships will double by 2020, becoming their No. 1 value-creation priority. This and other key industry findings were uncovered in a recent Grant Thornton survey and discussed in the webcast, The Future of Growth and the Banking Industry. Read to learn more.

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The Strategic Financial Executive: Managing Risk in a Disruptive World
A new report issued by Financial Executives Research Foundation (FERF), in partnership with Grant Thornton LLP, highlights the growing role of the financial executive or CFO in managing an enterprise’s risk and creating corporate value.

Five Things That Smart Businesses Are Doing to Prepare for Tax Reform
Republican control of the White House and Congress has created a historic opportunity for tax reform. Republican lawmakers are proposing structural changes to the tax code that would have a dramatic impact on all companies. Read about five things the smartest businesses are doing right now to prepare for tax reform.
Challenges for Global Cities
Grant Thornton’s Phillip Woolley, UK partner, recently participated in the Chicago Forum on Global Cities, an annual conference bringing together global leaders in business, education, civics, and the arts for an integrated, cross-sector dialogue on the power and limitations of global cities to shape the world’s future. In this video, Woolley discusses challenges to global cities, and what big data models and analytics platforms cities can use to understand and frame investment priorities.

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National Center for the Middle Market (NCMM): Q3 Middle Market Indicator
October 2017
This quarterly report and content series will gauge the sentiment of middle market organizations.

Realizing Deal Value: Achieving and Surpassing the Purple Curve
October 2017
Two-thirds of mergers and acquisition transactions fail to create shareholder value. We discuss how to beat the odds and unlock the true potential of a transaction by focusing on the “purple curve” to accelerate value and performance.

Business Development Companies: Understanding Tax-Related Opportunities and Challenges
October 2017
The federal government created the business development company (BDC) in the 1980s as a venture-like investment vehicle to fuel job growth. Given requirements and regulations surrounding BDCs, their relative scarcity is not surprising, though they maintain many advantages. This article will discuss tax law surrounding BDCs and how careful planning can lead to success.

2018 CFO Survey
October 2017
Our annual survey kicks off this fall in partnership with CFO Magazine. Our survey will provide insight into how CFOs are navigating their complex roles and prioritizing issues related to investments, risk, technology and strategy.

National Center for the Middle Market (NCMM): Digitization of the Customer Experience Flagship
November 2017
Our article will review research that explores trends and how technology is helping high growth, middle market companies improve their customers’ experience.
Business Entity Selection: Choices, Choices, Choices—Which Type Is Best for My Company?
October 4, 2017
Choosing the appropriate type of entity in a business venture is critical to fulfilling growth and tax objectives. In this webcast, we will explain the general tax advantages and disadvantages of the various types of entities typically used in business arrangements, and hone in on the specific tax considerations of entity selection for different types of investors, such as those for private equity, family enterprises, and real estate ventures.

Energy Trends in 2018
November 7, 2017
What should energy industry executives be considering as they plan for 2018? This webcast will examine a few key areas that should be considered from a finance and accounting perspective.

Current Developments in M&A Tax – Direct and Indirect Tax Risks, Opportunities and Planning Strategies
November 30, 2017
Our webcast will discuss the current developments in M&A, help plan for liquidity events and identify common strategies to remediate exposures and monetize opportunities uncovered in tax due diligence.

Managed Funds Association (MFA) Outlook Conference
November 28-29, 2017
New York City, NY
Grant Thornton is a sponsor of the MFA Outlook conference, which inspires a forward-looking dialogue on the critical issues impacting global investors and fiduciaries. The Outlook conference program focuses on the global markets, public policy, the needs of institutional investors, and the key trends that foster change for alternative investments. Join your peers from the hedge fund industry to engage in forward looking dialogue and market trends.
Today’s organizations are working differently — they are facing global competition, changing customer and employee expectations, evolving regulation and more. The strategic application and use of technology can often help companies drive innovation and competitive advantage. Today’s technologies, including cloud, social media and the internet of things, can accelerate business performance and help companies gain visibility into their operations and derive actionable insights to efficiently achieve their objectives.

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Lease Accounting: 4 Tips on When to Purchase Software
October 2017
A wave of new software solutions promise to help you implement the ASC 842 standard for leases – but are they really up to the task? Read why waiting on software is the smart strategy for lease accounting.

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The EU’s General Data Protection Regulation (GDPR) goes into effect on May 25, 2018, with potentially far-reaching effects. The regulation can be either a problem or an opportunity for the many affected companies who may be unprepared. Read our report to learn how your business can get prepared by developing an integrated response.

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November 2017

Our article will review research that explores trends and how technology is helping high growth, middle market companies improve their customers’ experience.
Risk management

In today’s ever-changing business environment of market complexity, globalization and increasing investor expectations, managing risk while protecting value is more important than ever. Companies understand the need to be more proactive in managing their risk to mitigate losses, reduce the risk of reputational damage and more. Leading organizations will find ways to harness risk to help grow their business and achieve exceptional performance.

Thought leadership

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The Risk Management Function of the Future: How Regulatory Mandates and Expectations Are Shaping Risk Management at U.S. Banks
October 2017
What does the future hold for risk management? Only time will tell, but this report sheds light on how banks have responded to post-financial crisis regulatory mandates. It also explores whether certain risk management practices, which may have initially been primarily compliance-driven, may evolve into sustainable business-as-usual practices that drive the risk management function of the future.
Webcasts

**Engaging With Volunteers: Risks Accompanying Benefits**
October 25, 2017
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**Thriving in an Uncertain World: Managing Regulatory and Cybersecurity Risks**
October 31, 2017
Join our webcast to learn what preventative steps an organization can take, plus exclusive insights on General Counsel’s 2017 Survey findings.

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November 7, 2017
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**FEI (Financial Executives International) Current Financial Reporting Issues Conference**
November 13-14, 2017
New York City, NY
The event will shed light on the impact disruptive forces can have on companies and how finance organizations can respond effectively.
Washington impact

Only time will tell what the Trump administration really means for business. Many companies are patiently waiting to see how his policies will affect their industry — from trade to tax reform, health care and more. Although there’s uncertainty surrounding the administration’s policy agenda, business leaders are anticipating his policies with both curiosity and cautious optimism. Learn how to get prepared.

Thought leadership

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Grant Thornton’s 2017 CFO Survey looked at how more than 400 senior financial executives see the current state and the future of their business. Learn why technology CFOs remain optimistic about the outcomes of both legislative and executive branch decisions.

Ramping Up Tax Reform: the Time to Get Prepared Is Now
General agreement is that tax reform has an excellent chance of being enacted in some form in the next six months. Even if the final outcome isn’t completely clear, it’s time to start planning. Learn more about what the proposals mean, and what you should be doing now to prepare.

Five Things That Smart Businesses Are Doing to Prepare for Tax Reform
Republican control of the White House and Congress has created a historic opportunity for tax reform. Republican lawmakers are proposing structural changes to the tax code that would have a dramatic impact on all companies. Read about five things the smartest businesses are doing right now to prepare for tax reform.

Future Ready Business: Washington Impact subscription
Grant Thornton and Bloomberg BNA provide a yearlong program series to help businesses understand and prepare for sweeping tax- and regulatory-policy changes.

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Republicans Jockey for Tax Reform Preferences as Committees Write Bill
Top Republicans continue to stake out public positions on key elements of tax reform in an effort to shape the bills that tax writers are crafting over the August recess. Congressional and White House leadership recently agreed on a set of broad principles for tax reform that gives the tax-writing committees the green light to introduce legislation in September. Read how the lack of agreement on details has left Republicans still striving to influence the outcome, with the biggest area of contention being the size of a corporate rate cut.

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**Senate Democrats Push for Revenue Neutral Tax Reform Outside Reconciliation**
Senate Democrats released a public letter last week offering to work with Republicans on tax reform as long as the bill is revenue neutral and does not use the reconciliation process or provide a tax cut for the top 1% of taxpayers. Learn about the status of revenue neutral tax reform outside of the reconciliation process.

**Kautter Joins Treasury Just in Time to Grapple With Tax Reform and Regulation Reviews**
The Senate has unanimously confirmed David J. Kautter as the new Treasury assistant secretary for tax policy. His confirmation comes at a critical time for the Treasury Department, which is leading the administration’s tax reform efforts and responsible for delivering recommendations on controversial regulations next month. Read about how some taxpayers are hoping Kautter’s confirmation will also resuscitate other guidance projects that were on hold and could not be completed without a Senate-confirmed leader of the tax policy function at Treasury.

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Webcast CPE information

To be eligible for continuing professional education (CPE) credits for webcasts, you must:

• View the original live webcast. CPE credit is not available for viewing archived programs.

• Upon conclusion of the program, complete the final survey and your certificate will be available to print. Pop-up blockers must be off before the start of the webcast in order for the survey and certificate to appear.

• Eligibility requirements for all webcasts are as follows:

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Important notes

• Participants will have the opportunity to download their CPE certificate immediately following the webcast. You will receive a follow-up email one hour after the webcast, which will provide a link to log in and print a certificate if you met the minimum CPE requirements.

• CPE credit for Grant Thornton professionals will be reflected in your learning reports, usually within 30 days.

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Prerequisite education/experience and advance preparation

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