

AICPA's Annual Tax Update: Corporations and Pass-Through Entities

Be prepared before the tax season starts! Find out about the latest federal tax law changes, court decisions and IRS pronouncements related to partnerships, LLCs, and C and S Corporations. Our discussion leaders will identify ways to integrate the latest tax law changes into planning and compliance engagements and help provide more value-added services to your clients. With the ever-changing tax laws and their increased complexity, you can't afford to miss this course!

OBJECTIVES

Upon completion of this course, participants will be able to:

- Identify and comply with new tax changes during the upcoming tax season
- Utilize latest planning ideas resulting from recent changes to tax statutes, regulations, cases and rulings

HIGHLIGHTS

- Latest changes to federal tax statutes, regulations, cases and rulings for pass-through entities and C Corporations
- Passive loss, At-Risk and basis developments for flow-through entities
- The latest on reasonable compensation issues for corporate shareholder/employees and the latest about self-employment issues for partners and LLC members
- New developments in the capitalization versus expense debate
- Property transactions: depreciation and amortization, gains and losses
- Planning for the use of nontaxable transactions to defer tax liability
- Accounting methods and periods
- Compensation issues: fringe benefits, pensions and profit-sharing plans
- Practical, time-saving return preparation tips from leading tax practitioners
- Late-breaking tax legislation

WHO WILL BENEFIT

- Tax practitioners in public practice and industry who need to stay on top of the latest changes in the federal tax law as they relate to pass-through entities and C Corporations



LEVEL

Update

CPE CREDIT HOURS

Classroom: 8

(Accepted for CFP®, CMA, CFM and EA continuing education credit)

NASBA FIELD OF STUDY

8-Taxes

PREREQUISITE

Familiarity with federal tax issues for various entities

UPDATED CONTENT AVAILABLE

10/15/2010

COURSE ACRONYM

Public Seminar: TSUC

On-Site Training: TSUC