

2017 Fall Seminar Agenda

1040 Individual Income Tax Update Workshop (2 Days)

Registration 7:15 a.m. • Workshop 8:00 a.m. - 4:15 p.m. (16 Hours CPE)

Practitioner's Clinic

- Recent Developments
- NCPE's "Famous" Practitioner's Tax Helpers
- NCPE's "Famous" Quick Look Federal Tax Data Sheets (Locate Most Used Tax Facts and Information Quickly)
- Up-to-Date Revenue Rulings, IRS Notices, *Hot Topics* and Planning Ideas

New and Proposed Legislation

- PATH Act of 2015
- Bipartisan Budget Act of 2015
- FAST Act
- GOP - "A Better Way"
 - Tax Simplification and Reform
- Trump Tax Plan - Tax Simplification and Reform
NCPE Believes There Will Be a New Tax Bill By the End of 2017



Forms W-2 and 1099 Updates

- 2017 Changes - What's New with Forms 1099 and W-2?
- Information Form Penalties
- And More!

Small Business Concerns

- Depreciation Strategies
 - PATH Act's Impact on Bonus Depreciation
 - Coordination of Bonus and Section 179
 - Commercial Building Improvements
 - What's New and Doesn't Show Up on Depreciation Schedule Anymore?
- Schedule C Planning - Engage with the Learning Ladder
 - Line 6 - Other Income
 - Line 8 - Advertising
 - Line 10 - Car and Truck Expense - Mileage
 - Line 16 - Interest
 - Line 24 - Travel, Meals and Entertainment
 - The 50% and 100% Meals - New Court Case
 - Line 27 - Other Expense
 - Health Insurance - Self-Employed
 - And Much More!



Schedule A (Itemizing Strategies)

- Gambling Losses - Netting Gambling Losses Strategies
- Charitable Deductions - Court Cases
- Deducting More-than-Cost Stocks, Mutual Funds and Real Estate

Casualty Losses (Floods, Hurricanes, Fires, Tornadoes)

- How to Calculate Your Loss
- Forms Needed to Calculate Your Loss

Advanced IRA Planning

- Strategies and Little-Known Tactics
- The Back Door Roth Technique
- IRA Changes for 2017
- Form 5329 - Additional Taxes on Qualified Plans



IRS and the Taxpayer

- Extension Issues
- Penalty Abatement Strategies
- IRS's New Program
- The Big Problem of Identity Theft (Even the IRS Has Been Hacked)



Ethics - Updates

- The Responsibilities of the Tax Preparer

Selected Tax Credits

- Strategies for Education Tax Credits
- Energy Tax Credits
- Child Credit
- 1098-T Controversy

Loss Limitations Rules

- Basis, At Risk & Passive
- Stock & Debt Basis
- Partner's Basis
- Reconstructing Basis
- Disallowed Losses & Carryovers



Health Savings Accounts

- Eligibility & How to Establish
- Contributions & Distributions
- Recapture Traps & Penalties
- Estate & Retirement Planning
- Expected Reform

What's Happening in 2017?

- Health Care Reform
- Cures Act Brings Relief to Small Employers
- New HRA Allows Health Insurance Reimbursements
- Additional Relief for Small Employers Offering \$105 or \$106 Plans
- How Will Proposed Decrease in Tax Rates Affect Taxpayers?

Problem Returns and K-1s

- Sale of Partnership Interest
- Publicly Traded Partnership Issues
- Liquidation of S Corporation
- Payback of S Shareholder Loan



Form 8962 and Related Problems

- Review of Inflated Amounts
- New Rules Enacted Under the Cures Act
- Exceptions to Payback of APTC
- Shared Policy Allocations
- Alternative Calculation for Year of Marriage

Working with Form 8965

- Did the Penalty for Not Having Health Insurance Increase?
- Marketplace Exemptions vs. Exceptions Claimed on Return
- Helping Clients Get a Market Exemption

Answering Client Questions Concerning:

- Home Mortgage Interest
- Retirement Plans
- Business Auto Expenses
- Home Office

Locations and Dates

1040 Individual Income Tax Update Workshop (2 Days)

ARIZONA

Phoenix - Nov. 28 & 29

COLORADO

Denver - Nov. 30 & Dec. 1

CONNECTICUT

Cromwell - Dec. 14 & 15

DELAWARE

Wilmington - Dec. 6 & 7

FLORIDA

*Ft. Lauderdale - Dec. 18 & 19

*Ft. Myers - Nov. 1 & 2

*Orlando - Dec. 19 & 20

*Palm Beach - Nov. 20 & 21

*Pensacola - Nov. 13 & 14

*Sarasota - Dec. 18 & 19

*Tampa - Nov. 20 & 21

*Sponsor: Florida Society of
Enrolled Agents (FSEA).
Call NCPE to register.

GEORGIA

*Atlanta - Dec. 4 & 5

*Sponsor: GAEA Educational
Foundation, Inc.
Call NCPE to register.

ILLINOIS

Chicago - Nov. 15 & 16

INDIANA

Ft. Wayne - Nov. 13 & 14

Schererville - Nov. 16 & 17

LOUISIANA

*Baton Rouge - Jan. 4 & 5, 2018

*Lafayette - Oct. 26 & 27

*New Orleans - Nov. 16 & 17

*Sponsor: Louisiana Society
of Independent Accountants
(LSIA).
Call (337) 993-9707 or visit
www.lsia.com to register.

MARYLAND

Baltimore - Nov. 29 & 30

MASSACHUSETTS

Boston/Dedham - Nov. 8 & 9

NEVADA

Las Vegas - Nov. 27 & 28

NEW HAMPSHIRE

Manchester - Dec. 11 & 12

NEW JERSEY

Atlantic City - Jan. 8 & 9, 2018

Cherry Hill/Mt. Laurel

- Dec. 13 & 14

Montvale/Mahwah

- Dec. 12 & 13

Saddlebrook - Dec. 4 & 5

NEW YORK

Albany - Nov. 6 & 7

Batavia - Nov. 9 & 10

Long Island/Plainview

- Dec. 14 & 15

Syracuse - Nov. 27 & 28

Tarrytown/White Plains

- Nov. 8 & 9

NORTH CAROLINA

*Asheville - Dec. 4 & 5

*Sponsor: North Carolina
Society of Tax Professionals.
Call NCPE to register.

**Charlotte - Nov. 15 & 16

**Greensboro - Dec. 12 & 13

**Raleigh/Durham

- Dec. 6 & 7

**Sponsor: North Carolina
Society of Enrolled Agents.
Call NCPE to register.

OHIO

Cincinnati - Nov. 7 & 8

Cleveland - Dec. 5 & 6

PENNSYLVANIA

Allentown - Dec. 13 & 14

Pittsburgh - Nov. 28 & 29

RHODE ISLAND

Providence - Dec. 7 & 8

SOUTH CAROLINA

Columbia - Nov. 6 & 7

TENNESSEE

Knoxville - Oct. 30 & 31

Nashville - Dec. 6 & 7

TEXAS

*Dallas - Nov. 29 & 30

*Houston - Nov. 14 & 15

*Sponsor: Texas Society of
Enrolled Agents.

Call NCPE to register.

**Plano - Dec. 14 & 15

**Sponsor: Plano CPAs Study
Group.

Call (972) 985-0011 to register.

VIRGINIA

Springfield - Nov. 8 & 9

WISCONSIN

Milwaukee - Nov. 14 & 15