

2017 Spring - Summer Seminar Agenda

Corporations (C&S) and Partnerships (LLCs) Workshop (2 Days)

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 2017 Tax Reform for Economic Growth and American Jobs

*The Biggest Individual and Business Tax Cut
in American History*

- Goals for Tax Reform
- Individual Reform
- Business Reform



Shareholder Loan Issues

- Traps for the Unwary
- Dangerous Below-Market Loans to Shareholders
- Pass-Through Entity Issues

Tax Ideas for Small Businesses

- Depreciation Strategies
- Cellphones
- Vehicle Logs - Expense Reports
- Independent Contractor vs. Employee Controversy



Partnership Taxation

- New Partnership Audit Rules
- Can a Partner Be an Employee?
- And Much, Much More!

S Corporation - Tax Traps, Tricks and Planning Guide

- C Corporations Considering the S Election
- The Election that Was Never Made
 - Special Relief
- Reasonable Compensation Issues
- Built-In Gains Tax

Limited Liability Companies

- Tax Consequences - Change in Number of Members
- Why an LLC?
- Limited Liability Issues
- And Much, Much More!

Fringe and Welfare Benefits

- Pension Plans
 - For Self-Employed
 - For Corporations
- Some Corporate Fringe Benefits
 - Group-Term Life



- Disability Insurance
- Qualified Transportation
- Common Fringes Deductible by Corporation and Tax-Free to Employee

Ethics

- Ethical Behavior
- Responsibilities of a Tax Preparer
- And Much, Much More!

Taxability of S Corporation Distributions

- Purpose Is to Avoid Double Taxation
- Stock Basis & Ordering Rules
- Understanding the Four Equity Accounts
- AAA vs. E&P Distributions
- Reporting & Taxation Rules

Corporate Liquidations (C&S)

- Formal vs. Informal
- Tax Consequences to Corporation & Shareholders
- Final Return & Accounting Entries
- Using an Installment Sale



Qualified Small Business Health Reimbursement Accounts

- Avoid ACA Market Reform Penalties
- Four Statutory Requirements
- Employer Reporting Requirements
- Effect on Employer Health Insurance Reimbursement Plans
- Effect on Premium Assistance Credit

Advanced Partnership (LLC) Issues

- Accounting for the Death of a Partner (LLC Member)
- Determining if a Termination Occurs
- Section 754 Election



Preparing for the Possible Rejuvenation of C Corporations

- Terminating the S Election
- Review of C Corporation Distribution Rules
- Avoiding the Accumulated Earnings Tax
- Maximizing Fringe Benefits
- Determining Shareholder Salary

American Health Care Act of 2017

- Repeal of Individual & Employer Mandate
- Repeal of 3.8% Net Investment Tax & 0.09% Additional Medicare Tax
- Replaces Premium Tax Credit with Age-Based Tax Credit for Premiums
- Will it Become a Reality?

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Locations and Dates

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

ARIZONA

***Phoenix** - Aug. 30 & 31
Call NCPE to register.

COLORADO

Denver - Sept. 7 & 8
Call NCPE to register.

FLORIDA

Ft. Lauderdale - Sept. 26 & 27
Ft. Myers - July 27 & 28
Orlando - Sept. 27 & 28
***Palm Beach** - July 31 & Aug. 1
Pensacola - Aug. 23 & 24
***Sarasota** - Aug. 21 & 22
***Tampa** - July 27 & 28
*Sponsor: Florida Society of
Enrolled Agents.
Call NCPE to register.

GEORGIA

***Atlanta** - Aug. 22 & 23
*Sponsor: GAEA Educational
Foundation, Inc.
Call NCPE to register.

ILLINOIS

Chicago - July 24 & 25
Call NCPE to register.

INDIANA

Schererville - July 24 & 25
Call NCPE to register.

LOUISIANA

***Baton Rouge** - Oct. 5 & 6
***New Orleans** - Sept. 25 & 26
*Sponsor: Louisiana Society of
Independent Accountants.
Call (337) 993-9707 or visit
www.lsia.com to register.

MASSACHUSETTS

***Boston/Dedham** - Aug. 15 & 16
*Sponsor: Massachusetts
Society of Enrolled Agents.
Call NCPE to register.

NEVADA

Las Vegas - Aug. 30 & 31
Call NCPE to register.

NEW JERSEY

Atlantic City - Oct. 3 & 4
Cherry Hill/Mt. Laurel
- Aug. 23 & 24
Saddlebrook - Aug. 16 & 17
Call NCPE to register.

NEW YORK

Albany - Aug. 7 & 8
Long Island/Plainview
- Aug. 14 & 15
Syracuse - Sept. 18 & 19
Tarrytown/White Plains
- Aug. 9 & 10
Call NCPE to register.

NORTH CAROLINA

Charlotte - Aug. 21 & 22
Greensboro - Aug. 2 & 3
Call NCPE to register.

OHIO

Cincinnati - Aug. 22 & 23
Cleveland - Aug. 14 & 15
Call NCPE to register.

PENNSYLVANIA

Allentown - Sept. 18 & 19
Call NCPE to register.

RHODE ISLAND

Providence - Aug. 24 & 25
Call NCPE to register.

SOUTH CAROLINA

Columbia - Aug. 1 & 2
Call NCPE to register.

TENNESSEE

Knoxville - Aug. 15 & 16
Call NCPE to register.

TEXAS

***Dallas** - Aug. 28 & 29
***Houston** - Aug. 28 & 29
*Sponsor: Texas Society of
Enrolled Agents.
Call NCPE to register.
****Plano** - Aug. 17 & 18
**Sponsor: Plano/Richardson
CPA Group
**Call (972) 985-0011 to
register.

VIRGINIA

Springfield - Aug. 8 & 9
Call NCPE to register.