

## Webcast Acronym: ACTG

**Webcast Title:**      **Repairs, Capitalization, Cash, Accrual, UNICAP, And More – A Tax Accounting Update**

**Recommended CPE Credit Hours:** 4 CPE Credit Hours.

### **Highlights:**

Come join Larry Stein as he discusses important selected tax developments that impact tax accounting methods and strategies. Larry will cover planning and compliance strategies for the new IRS Capitalization vs. Repairs regime. Larry will also discuss cash method, accrual method, changes in tax accounting methods, and more. UNICAP insights, depreciation and “179” moves, and completed contract developments will be highlighted. This very valuable webcast event will give you an opportunity to be updated on key tax accounting method developments.

### **Learning Objectives:**

Upon the successful completion of this webcast, the participants will be able to explain selected new tax accounting developments.

### **Major Topics:**

- Opportunities And Traps Under The New Tangible Property Capitalization Regulations; Revenue Procedures To Know!
- UNICAP – Real Estate, Homebuilders, And More!
- Installment Sales, Partnership-LLCs, and IRC 453.
- Cash Method, Accrual Method, Inventories, Services, Gift Card Sales (Rev. Proc. 2013-29), Advanced Payment Sales (Rev. Proc. 2004-34 and Rev. Proc. 2011-18), And Proper Deferrals.
- Acquired Intangibles (IRC 197), Covenants Not To Complete, And Goodwill (Including Selected Cases And IRS Pronouncements).
- **PECO Foods** Case, Cost Segregation Studies, Depreciation, And IRC 179 Expensing.
- Completed Contract Method Availability And Homebuilders.

- Law Firm Advances, Reasonable Compensation And Rents, 15 Year Qualified Real Property – IRC 179(f) – IRS Notice 2013-59, Management Fees, Start-Up Costs, And Organization Costs.

**Designed For:** CPAs with at least six (6) years of experience. You must have a basic knowledge of federal taxation.

**NASBA Fields Of Study:** Taxes.

**Level:** Intermediate.

**Presentation Method:** Live Webcast Lecture With Questions And Answers.

**Recommended CPE Credit Hours:** 4 CPE Credit Hours.

**Advanced Preparation:** Basic knowledge of federal taxation.

**Texas Registration:** 009838

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