

Webcast Title: **Larry Stein's Getting Ready For Tax Season – Individual Clients – Part One**

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

Highlights:

Come join Larry Stein as he discusses selected individual tax developments that will impact you and your clients in the upcoming tax season. This is Part One of a two-part individual tax update. In Part One, Larry will focus on new Treasury Circular 230 developments, healthcare tax compliance developments, selected key tax cases and IRS rulings, and much more. Larry Stein will also discuss the impact of the due diligence mandate on the upcoming tax season. See the major topics below for more details.

Learning Objectives:

Upon the successful completion of this webcast, the participants will be able to:

1. Explain the new written advice standards and other Treasury Circular 230 developments.
2. Explain the impact of the Premium Assistance Tax Credit and The Individual Mandate On Tax Compliance for the upcoming tax season.
3. Explain the impact of selected tax cases and IRS pronouncements on their tax practice.
4. Explain selected issues encountered in IRS's Rental Property Audits.
5. Explain the statutory structure of the net investment income tax under IRC 1411.

Major Topics:

- Tax Practice Quality – Control – New Treasury Cir. 230 Developments.
- IRS's Due Diligence Mandate; Post-Loving Developments
- Proposals For Tax Reform; Greenbook Proposals.

- Premium Assistance Tax Credit, **Halbig** Case, **King** Case, And IRS Form 8962.
- Health Care Tax Law Compliance – Form 1094 And 1095 Series; The Individual ACA Mandate.
- Individuals – 2014 – A List Of Selected Developments.
- IRS Rental Property Audits.
- Introduction To Real Estate Professional Audit Concerns.
- Introduction To Net Investment Income Tax Statutory Analysis And Planning.

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.

NOTE: We will use Volume One (ITTU) and Volume Two (ITTU) for this webcast.

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Larry Stein CPE Live Webinars

ID# 109111

Lawrence J Stein

9620 NW 82nd Street

Tamarac, FL 33321

Phone: 954.721.5588

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