

## **Webcast Acronym: PS-NIIT**

**Webcast Title:**      **Planning Strategies – 3.8% Net Investment Income Tax**

**Recommended  
CPE Hours:**      **3 CPE Credit Hours.**

### **Highlights:**

Come join Larry Stein as he discusses strategies to minimize the new 3.8% net investment income tax. Larry Stein will discuss impact of the new IRC 1411 rules to “S” corporations, “C” corporations, and LLC Partnerships. Larry will also highlight the impact of the new tax on real estate clients. The focus will be on selected ideas to minimize the 3.8% net investment income tax.

### **Learning Objectives:**

Upon the successful completion of this webcast, the participants will be able to explain selected strategies to reduce the 3.8% net investment income tax (NIIT).

### **Major Topics:**

- Selected Strategies To Reduce Net Investment Income.
- “S” Corporations – Reducing The Net Investment Income Tax.
- Partnerships – LLCs – Essential Knowledge Of The 1065-NIIT Interplay.
- Tax-Deferred Annuities, Traditional IRAs, Roth IRAs, And Other Ideas.
- Trust And Estate Taxpayers – Where To Focus Now!
- Real Estate Clients – How To Guide Them Now.
- Using The New One-Time “Fresh Start” Passive Activity Regrouping Election.

**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:** 3 CPE credit hours.

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

**Texas Registration:** 009838

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