

Webcast Acronym: PTRL

Webcast Title: Partner Level Basis, At-Risk Amount, And Loss Limitations

Recommended CPE Hours: 3 CPE Credit Hours.

Highlights:

Come join Larry Stein as he discusses partner-level basis, at-risk amount, passive activity loss implications, and other loss limitation issues. IRS has been focusing on partners (including LLC members and LLP partners). This webcast helps provide you with information and tools to handle IRS audits of partner-level loss limitations. Don't miss out on the opportunity to gain essential knowledge.

Learning Objectives:

Upon the successful completion of this webcast, the participants will be able to explain partner-level basis, at-risk, and selected other loss limitation issues impacting partners in partnership type tax entities (including LLCs and LLPs).

Major Topics:

- Documents That IRS Will Request.
- Initial Partner Basis; Contributions Of Money And Property (IRC 721).
- Partner's Share Of Partnership Liabilities – IRC 752 And Regulations.
- Material Participation; Passive Activity Loss Limitation.
- Real Estate Professionals – IRC 469(c)(7) – The Three Tests.
- Computing The Partner's At-Risk Amount.
- Related Partners Rules – IRC 707.
- IRC 267 Related Party Rules.

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.

Prerequisites: Basic knowledge of federal taxation.

Texas Registration: 009838

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