

Webcast Acronym: PTTU-Pt2

Webcast Title: Larry Stein's 2015 Pass-Through Business Entity Tax (Form 1120S And 1065) Update – Part Two

Recommended CPE Hours: 4 CPE Credit Hours.

Highlights:

Come join Larry Stein as he discusses the impact of new tax developments on pass-through business entities ("S" Corporations, Partnerships, LLCs, LLPs, etc.). In Part Two of this two-part webcast course, Larry will focus on partnership tax developments (new tax code provisions, regulations, IRS pronouncements, tax cases, etc.). The tax developments with the greatest practical impact will be highlighted. SECA developments, partner-level basis, and other pass-through business entity updates will be covered. This high-yield CPE offering is designed to increase your pass-through business entity tax knowledge.

Learning Objectives:

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

1. Explain **selected** tax developments that involve tax allocations (particularly partnership tax allocations).
2. Explain **selected** SECA-FICA tax developments and proposals.
3. Explain partner-level basis and **selected** tax developments that impact basis and the at-risk amount.
4. Explain **selected** tax aspects of transactions between partners and partnerships, as well as **selected** new developments that impact these transactions.
5. Explain the tax impact of selected tax cases, new regulations, and IRS pronouncements on Forms 1120S, 1065, and 1040.

Major Topics:

- Tax Allocation Developments.
- Partner-Level Basis And At-Risk Amount – Recent Developments.

- Partnership And LLC Developments – Key Cases, Regulation Changes, And IRS Pronouncements.
- SECA Tax Developments.
- Transactions Between Partners And Partnerships.
- Tax Deductions, Owner Buyouts, And Other Tax Concerns – Recent Changes.
- The Impact Of Selected Tax Developments On Forms 1120S, 1065, And 1040.

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.

Prerequisites: Basic knowledge of federal taxation.

Texas Registration: 009838

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