

Webcast and Seminar Acronym: SS16

Title: Larry Stein's 2016 "S" Corporation Tax And Estate Planning Strategies To Go Beyond The Basics

Recommended CPE Hours: 8 CPE Credit Hours.

Highlights:

Come join Larry Stein as he discusses sophisticated tax and estate planning strategies for your "S" Corporation clients. In Part One, Larry will discuss "S" corporation formation/election considerations, shareholder basis (stock and debt basis), "S" corporation distributions, reasonable compensation – "S" shareholder-employee-officers, and much more. Tax and relevant estate planning matters will be discussed. The investment income tax and passive activity reporting will also be highlighted. Do **not** miss out on the opportunity to advance your "S" corporation tax planning knowledge. In Part Two, Larry will focus on Family "S" Corporations, "S" Corporation Trusts, and Buy-Sell Agreements. "S" Corporation estate administration tax issues will also be featured. This high-yield CPE opportunity is designed to increase your "S" Corporation tax and estate planning knowledge.

Learning Objectives:

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

1. Explain selected tax concerns regarding the formation of "S" corporations and the "S" corporation election.
2. Explain "S" corporation shareholder stock basis.
3. Explain "S" corporation debt basis.
4. Explain **selected** "Passive Activity Reporting" requirements for "S" corporations.
5. Explain **selected** net investment tax planning and compliance ideas for "S" corporations.
6. Explain the Family "S" Corporation Planning Technique and IRC 1366(e).
7. Explain "S" Corporation Trusts And Selected "S" Corporation Estate Planning Strategies.

Major Topics:

Part One (AM Session)

- “S” Corporation Elections.
- LLC Filing As An “S” Corporation.
- Tax-Free Incorporation – Special Considerations.
- Single Class Of Stock Considerations.
- “S” Corporation Shareholder Stock Basis.
- “S” Corporation Debt Basis – The New Rules And Practical Pointers.
- “S” Corporation Distributions – Key Planning And Compliance Ideas.
- “S” Corporations – Selected Tax Planning Ideas.
- “S” Corporations – Reasonable Compensation To Shareholder-Employee-Officers – The Latest On FICA/SECA Issues.
- “S” Corporations – Shareholder SE Health Insurance Deduction – Important Considerations And Compliance Steps.
- Passive Activity Reporting.
- Net Investment Income Tax Compliance And Planning Selected Strategies.

Part Two (PM Session)

- Family “S” Corporations.
- Management Fees And Deductions.
- “S” Corporation Trusts And Estate Planning.
- “S” Corporation Built-In Gains Tax.
- “S” Corporations – Exit Tax Strategies.
- Passive Investment Income Tax Problems.

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 Lecture With Questions And Answers.

Recommended CPE Credit Hours: 8 CPE credit hours.

Advanced Preparation: Basic knowledge of federal taxation.

Prerequisites: Basic knowledge of federal taxation.

NOTE: Each of my 2016 eight (8) CPE credit seminars will be broken down into four (4) hour webcasts. The "Part One" topics will be covered in one four hour webcast event and the "Part Two" topics will be covered in another (second) webcast event. If you have any questions, please email Larry Stein at taxman532@hotmail.com.

Texas Registration: 009838

“I have registered with the Texas State Board of Public Accountancy as a CPE sponsor. This registration does not constitute an endorsement by the Board as to the quality of my CPE program.”

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