

Webcast Acronym: STUT

Webcast Title: **“S” Corporations – Sophisticated Tax Planning Strategies Update And Compliance Review**

Recommended CPE Hours: **5 CPE Credit Hours.**

Highlights:

Come join Larry Stein as he discusses the impact of new tax developments on “S” corporations and their shareholders. Larry will focus on sophisticated tax planning strategies and new developments. New IRS pronouncements, rulings, and tax cases will be highlighted. Net investment income tax insights, basis ideas, IRS audit focal points, and practical strategies will be highlighted.

Learning Objectives:

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

1. Explain the impact of the final 3.8% net investment income tax regulations on “S” corporations and their shareholders.
2. Explain the new fresh start regrouping election and the impact on passive activity “S” corporation reporting and disclosure.
3. Explain planning for “S” corporation shareholder stock and debt basis.
4. Explain the impact of selected new IRS rulings and tax cases on “S” corporations and their shareholders.

Major Topics:

- The One-Time Fresh Start Regrouping Election.
- The Net Investment Income Tax And “S” Corporations.
- Schedule K-1 Disclosure.
- Built-In Gains Tax Developments.
- Tax Reform Proposals And “S” Corporations.
- How Succession Planning And Exit Tax Strategies Impact “S” Corporation Tax And Estate Planning.

- Capital Gains Tax Planning.
- “S” Corporation Stock Basis And Debt Basis – New Transactions And Developments.
- Single Class Of Stock Rule, Distributions, And New Developments.
- Health Care Reform Tax Compliance And “S” Corporations; Self-Employed Health Insurance Deductions.
- Family “S” Corporations And Schedule K-1 Allocations. Related Party Rules.
- QSST Vs. ESBT – Income And Estate Tax Planning Considerations.
- Passive Investment Income Problems – Considering A Deemed Dividend Election?
- “S” Vs. “LLC.”
- LLCs Taxed As “S” Corporations.
- Interest Tax Deduction Issues, Material Participation – Proof, IRS Audits Of “S” Corporations, And Much More!
- Selected Key IRS Pronouncements, Rulings, And Tax Cases.

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: 5 CPE credit hours.

Advanced Preparation: Basic knowledge of federal taxation.

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.”

Larry Stein CPE Live Webinars
ID# 109111
Lawrence J Stein
9620 NW 82nd Street
Tamarac, FL 33321
Phone: 954.721.5588
Group Internet-Based

Larry Stein CPE Live Webinars is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: www.nasba.org