

Webcast Title: **Tax Update – A Mid-Year Review Of Key Tax Developments, IRS Pronouncements, And Selected Cases**

Recommended CPE Hours: **4 CPE Credit Hours.**

Highlights:

Come join Larry Stein as he discusses selected income and wealth transfer tax developments. Larry will focus on the Affordable Care Act (key developments), The American Taxpayer Relief Act Of 2012 (key developments), as well as the Green Book Fiscal Year 2014 tax proposals. Selected IRS pronouncements and court cases will also be discussed. Also, the new 3.8% net investment income tax reliance regulations will also be highlighted.

Learning Objectives:

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

1. Explain **selected** provisions of the new 3.8% net investment income reliance regulations.
2. Explain selected provisions of the American Taxpayer Relief Act Of 2012.
3. Explain other selected tax developments.

Major Topics:

- The Net Investment Income Tax Regulations.
- Small Business Employers Beware – IRC 4980H.
- The New 3.8% Tax And More Reliance Regulations.
- Affordable Care Tax Act Provisions – 2013 And 2014.
- Tax Return Preparers RTRP And The **Loving** Case.
- The VCSP Program – IRS Announcements 2012-45 And 2012-46.
- The Fiscal Year 2014 Green Book.
- The **Sperry** Case – Payroll Tax Liability Case.

- The American Taxpayer Relief Act Of 2012 – Selected Provisions.
- The New 20% Capital Gains And Qualified Dividend Rate.
- Form 8938 – FATCA Developments.
- The **Sutton** Tax Court Case – Expiration Of Option – Character Of Loss Case.
- After **Peco Foods** Case – Cost Segregation Studies.
- Estate And Trust Income Tax Rates – Planning Necessary.
- IRC 179 Expensing After ATRA-2012.
- Qualified Charitable Distribution Rule Now.
- Rev. Procs. 2013-14 And 2013-19: IRC 7216 Practice Aid/Consents Amended By IRS.
- New Home Office Deduction Rule – IRS Simplifies Computations.
- Dynasty Trusts – Are They About To Disappear?
- The New Estate, Gift And GST Tax Laws After “Reform” – ATRA-2012.
- Marital Portability Vs. Trust Planning.
- Inherited IRAs – Are They Headed For Extinction?
- Delay – Repair Regulations.
- CCA 201228037 – IRS Advises – Self-Employed Can Deduct All Medicare Premiums.
- IRS Qualified Residence Interest (QRI) Audits And CCA 201201017.
- Rev. Rul. 2012-25: IRS Addresses Accountable Plan Business Connection Requirement.
- IRS Issues Rev. Proc. 2012-29 With IRC 83(b) Election.
- Selected Other Tax Related Developments.

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; basic knowledge of estate and gift taxation.

Texas Registration: 009838

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