

# YEAR-END TAX PLANNING: THINKING OUTSIDE THE BOX

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Tax planning is more than an estimated tax calculation, it's a process. Where are we now and **what can we change?** This timely program will highlight significant 2018-19 tax developments, including the Tax Cuts and Jobs Act, and discuss key tax planning ideas for your clients as you prepare for the upcoming tax season. As many clients have interests in partnerships, S corporations and Schedule C activities, the course will guide you on flow through entity planning and key individual 1040 issues. Don't wait until late December to start planning for your clients!

## **Learning Objectives:**

Upon completion of this course, you will be able to:

- Define the "hot issues" facing tax practitioners in planning for client returns.
- Apply key concepts to special client situations.
- Review recent legislation and developments.

## **Major Subjects:**

- Discuss key updates of the 2017 Tax Cuts and Jobs Act.
  - The new Section 199A deduction.
  - New 20% corporate tax rate
- Medicare tax on high income wages and SE income.
- Tax provision and 2019 extensions.
- Timing income and deductions.
- Alternative minimum tax (AMT) issues.
- 3.8% net investment income tax.
- Rediscovering Section 1202 QSBS.
- Affordable care mandate and reporting.
- Reconsidering choice of entity.

## **Designed for:**

CPAs in public practice seeking an individual tax update and review of key tax planning ideas for preparing client returns.

## **Level of Knowledge**

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Intermediate

## **Field of Study**

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Taxes

## **Format**

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Group Live, Group Internet

## **Prerequisite**

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None

## **Advanced Preparation**

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None

## **Recommended CPE Credit**

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8 Hours (Live)  
2 or 4 Hours (Webinar)

## **Available**

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September 2019

*Qualifies for IRS PTIN credit*