3-8003 Global Tax Associates: Corptax In-Depth Partnership Accounting for Income Taxes Group Live Training Agenda

Schedule of Events

Date(s): May 25, 2018
Start Time: 8:30 am CST **End Time:** 6:00 pm CST
Delivery Method: Group-Live

Day 1

8:30 am – 9:30 am	*Tax Treatment of Formation of Partnerships*
9:30 am – 10:15 am	*The Economic Effect Test for Respecting Partnership Allocations*
10:15 am – 10:30 am	*Break*
10:30 am – 11:45 am	*Allocations of Partnership Nonrecourse Deductions*
11:45 am – 12:00 pm	Q&A *for Morning Training*
12:00 pm – 1:00 pm	*Lunch*
1:00 pm – 1:30 pm	*Section 704 (c) allocations of built-in gains and losses*
1:30 pm – 2:00 pm	*"Target" allocations and their uses*
2:00 pm – 2:30 pm	*Determining partner's shares of recourse and nonresourse debt*
2:30 pm – 2:45 pm	*Break*
2:45 pm – 3:15 pm	*Sales and exchanges of partnership interests*
3:15 pm – 3:45 pm	*Section 743 adjustments to basis for a purchasing partner*
3:45 pm – 4:00 pm	*Q& A for Afternoon Training*
4:00 pm – 4:45 pm	*Tax treatment of distributions of money and property and Section 734 basis adjustments for partnership distribtuions*
4:45 pm – 5:15 pm	*Partnership terminations*
5:15 pm – 5:45 pm	*Uses of single-member LLC's*
5:45 pm – 6:00 pm	Q&A and Conclusion

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Course Content Information

Course Description:
Perfect for the tax professionals involved with calculating the tax accounting for partnerships and LLCs and presented by nationally recognized tax practitioner, instructor and commentator, James Hamill, CPA, Ph.D., this 9.5 hour CPE live course addresses key partnership tax allocation issues. Dr. Hamill will present an in-depth analysis of partnership formations, allocations, including how to structure special allocations, target allocations, and how to make required Section 704(c) and reverse Section 704(c) allocations, terminations and many other important aspects of partnership taxation.
All professionals involved with partnership or LLC tax compliance and planning matters will benefit from this in-depth course. The course presentation time will include opportunities for you to submit questions to Dr. Hamill in person throughout the day.

Course Level (Basic, Intermediate, or Advanced): Intermediate

Course Prerequisites (if applicable): None

Learning Objectives:

- Explain essential areas in partnership taxation
- Identify tax planning opportunities and pitfalls with partnerships

Advance Preparation (if applicable): None

CPE Credit Hours: 9.50

Subject Area: Specialized Knowledge and Applications

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Registration Information

A full listing of the event and course offerings is available by visiting the Training Center, which can be accessed by logging in to Corptax Connect.

Please review the Training Details, including descriptions, price, and available CPE credits, for an event or course by browsing from the product listing or viewing the full calendar. Additionally, you can simply type in the name of the event or course as indicated in this document in the Search field. To register, you must complete the online registration form including the payment processing.

To register, follow this 5 step process:

1. Access the Training Details for the desired event or course and click the **Add to Cart*** action item or button. This will display your shopping cart.
2. You can search for additional courses by clicking **Continue Shopping**.
3. When you have added all your courses to your cart, click **Proceed to Checkout**. This displays the payment processing form.
4. Select your desired payment method and complete the necessary details.
5. Review your order and click **Place Order** to complete your registration.

* **Note**: Some courses require you to click **Request** rather than **Add to Cart**. If this occurs, select Request to display your Transcript. Then select **Register** to continue the registration process.

If there are no dates scheduled for an event you are interested in attending or if the scheduled dates do not meet your needs, please contact us at learn@corptax.com to discuss alternative scheduling options.

Cancellation Policy

Classroom cancellations up to three days prior to the scheduled Classroom event will result in a $400 withdrawal fee per registrant. Cancellations within three days of any event and no-shows will be charged the full session fee. If Corptax cancels a classroom session that you are registered for, a cancellation email will be sent three weeks prior to the event.

Online event cancellations up to three days prior to the scheduled University Online event will result in a $50 withdrawal fee per registrant. Cancellations within three days of any event and no-shows will be charged the full session fee. If Corptax cancels an online event that you are registered for, a cancellation email will be sent one week prior to the event.

Corptax, Inc. reserves the right to change the session fee and modify, reschedule, or cancel events at any time prior to the event start time.

To cancel either a Classroom or Online event, log in to Corptax Connect, and click **Training**, then **Training Opportunities** to navigate to Training Center. Once in Training Center, click **Your Transcript** and locate the session you wish to cancel, then select **Withdraw** from the **Options** field.

Additional Information

For more information regarding course content, delivery methods, or CPE, to inquire about our refund/cancellation policy, or to log a complaint regarding a session please contact Corptax University at learn@corptax.com.

For detailed instruction on logging in and using the Corptax Training Center you may access the **Training Center Guide**, which is located in the Corptax Connect Knowledge Base. This can be access by logging into Corptax Connect from www.corptax.com.

In accordance with the National Association of State Boards of Accountancy (NASBA) standards, course evaluations will be distributed at the end of the event.

Corptax, Inc. 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 submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.
NASBA National Registry of CPE Sponsors – Sponsor License Number 108611
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In accordance with the standards of the National Registry of CPE Sponsors, CPE credit will be granted based on a 50-minute hour.