

BUSINESS TAX STRATEGIES FOR S CORPORATIONS AND PARTNERSHIPS

This program will address the impact of the recent Tax Cuts and Jobs Act, with a focus on important provisions, rules and concepts related to S Corporation and partnership returns.

Learning Objectives

Upon completion of this course you will be able to:

- Gain the knowledge of the latest tax developments, rules and regulations affecting various business entities.

Major Subjects

- Review of the 2017 Tax Cuts and Jobs Act.
- 2018-19 tax legislation and developments including Section 179 immediate expense deduction; bonus depreciation; and other legislative changes.
- S corporation and partnership Section 199A issues.
- Section 163(j) interest expense limitation at the entity and owner level
- Required reporting of Tax Basis Partner Capital accounts
- Required reporting of S Shareholder basis
- Miscellaneous business developments, including regulations and rulings affecting depreciation, accounting method changes, and other business tax issues.

Designed for: Practitioners and members in industry seeking a general business tax update or wishing to review key business tax topics and staff members desiring a business tax overview.

Level of Knowledge

Intermediate

Field of Study

Taxes

Format

Group Live, Group Internet

Prerequisite

A basic working knowledge of S corporation and partnership taxation.

Advanced Preparation

None

Recommended CPE Credit

4 Hours (Live)

Available

May 1, 2019

Qualifies for IRS PTIN credit