

Texas Society of
Certified Public Accountants
East Texas Chapter
P.O. Box 5100
Tyler, TX 75712

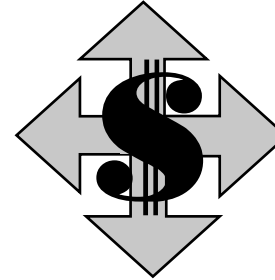
FEDERAL TAX UPDATES

3 CPE Seminars!

Friday, January 12, 2018

Friday, January 19, 2018

Thursday, January 25, 2018



Sponsored by
East Texas Chapter Texas Society of
Certified Public Accountants
Sponsor #269

8:00 am - Registration

8:30 am - Federal Tax Update

Noon - Lunch graciously provided by

-Chapter Meeting

4:00 pm -Adjourn



Mail-in Registration Form:

NAME _____

PHONE _____

EMAIL _____

Return completed form with payment to:

East Texas Chapter TSCPA, PO Box 5100, Tyler, TX 75712

Direct questions to Ann Tague @ 903.530.6687

Cancellation deadlines: Jan 5, 2018 for Fed Tax Update 1

Jan 12, 2018 for Fed Tax Update 2

Jan 18, 2018 for Fed Tax Update 3

CHOOSE ONE:

Members

Jan 12 \$225

Jan 19 \$225

Jan 25 \$225

Non-Members

Jan 12 \$325

Jan 19 \$325

Jan 25 \$325

NOTE: \$50 late fee for registrations
postmarked after the
deadline/cancellation dates.

Register online at:
etcpa.org/events.html
PayPal account not needed

Blaise Bender, MPA, JD

January 12, 2018
First United Methodist Church, Longview

Recommended CPE credit: 8 hours
Prerequisite: None
Targeted Audience: General

Federal Tax Update #1

This course will provide update for federal tax matters associate with the upcoming tax filing season. The update will include information pertaining to Individuals, Sole Proprietorship, C Corps, S Corps, LLCs, Partnerships, Trusts and Estates. Specific topics shall include the following:

- Personal and dependent exemption issues as well as proposed changes in filing status
- Developing issues on hobby losses for businesses and forms.
- Rental property issues and real estate issues including repair and capitalization developments.
- Passive activity loss restrictions.
- Retirement accounts, including IRAs, Roth IRAs use of Trust.
- Revisions on medical expense deductions.
- Increase substantiation on charitable contributions.
- Healthcare for both individuals and businesses as well as compliance matters.
- Recent Developments on Health savings accounts impacting both individuals and businesses

The course will also discuss recent developments under the Texas Franchise Law as well as the likelihood of tax reform and its impact on the upcoming tax filing season and mixed tax filing season.

Federal Tax Update #3

January 25, 2018
Lake Palestine Water Treatment Plant
14792 Country Rd 192
(Old Noonday Rd) Tyler, 75703

Recommended CPE credit: 8 hours
Prerequisite: None
Targeted Audience: General

Steve Tillinger, CPA

January 19, 2018
Rose Heights Church, Tyler

Recommended CPE credit: 8 hours
Prerequisite: None
Targeted Audience: General

Federal Tax Update #2

Whether you are a generalist or a tax specialist, you will take away valuable information and insights from this eight-hour program. The course will bring you up-to-date on current issues in federal income taxation affecting individuals and small business owners with emphasis on coverage and analysis of any 2017 tax legislation, both final and proposed; updates and new developments of 2016 and earlier tax law; important court cases; Treasury income tax regulations; IRS revenue rulings and procedures; and more!

- * 2017 TAX LAW – DISASTER TAX RELIEF ACT OF 2017 – Temporary tax relief targeted to those affected by Hurricanes and Tropical Storms Harvey, Irma and Maria.
- * TAX GUIDANCE RELATED TO HURRICANE HARVEY, IRMA AND MARIA – A summary of tax guidance available from federal and state agencies for those affected by these storms.
- * TAX RELIEF PROVISIONS IN TAX LAW – A summary of permanent provisions in tax law available to those affected by any casualty or disaster loss.
- * 2017 PROPOSED TAX LAW – HEALTHCARE LEGISLATION — Congress has failed at “repeal and replace.” Why was it important to do healthcare legislation before tax reform legislation?
- * 2017 PROPOSED TAX LAW – TAX REFORM LEGISLATION — Will we get real tax reform or just tax rate reduction? What must Congress do and when will it likely happen?
- * 2016 TAX LAW – 21st CENTURY CURES ACT — Congress legislates tax relief for small businesses. Learn about the new “qualified small employer health reimbursement arrangement.” Without healthcare reform, HRAs now are more important than ever. Effective dates are tricky.
- * PROPOSED REGULATIONS – PARTNERSHIP AUDIT RULES – Released one day, withdrawn the very next day and now re-released. Now what? Congress re-writes how the IRS will audit partnerships and LLCs. This change will affect tax return preparers and will have a profound effect on partnerships, LLCs and its investors. The new audit rules take effect in 2018.
- * THE IRS AND TAX RETURN PREPARERS — Have you heard about the class-action lawsuit re PTIN fees? The IRS still wants to regulate tax preparers and so do some members of Congress!
- * THE IRS AND TAX RETURN PREPARERS — What happened to the AICPA’s lawsuit against the IRS? What will happen to the Annual Filing Season Program?
- * THE IRS AND TAX RETURN PREPARERS — You think you have privacy? The IRS is into data mining using social media to create highly detailed profiles of you!!
- * NEW HOT ISSUE — S corporation basis reporting. Required. With the AICPA’s blessing?
- * NOTEWORTHY COURT CASE — Compensation versus dividend. C corporation versus S corporation. The Tax Court does something not seen in a generation.
- * NOTEWORTHY COURT CASE — Tax Court agrees to 100 percent deduction for meals while away from home. How is that possible?