

**California Society of Enrolled Agents invites NASBA Members to attend the
28th Annual Super Seminar**



Dates: May 10-12, May 13-15 in Las Vegas & June 3-5, 2010 in Reno

Locations:

Las Vegas Supers @

*Flamingo Las Vegas Hotel & Casino
3555 Las Vegas Blvd S
Las Vegas, NV 89109*

Reno Supers @

*Grand Sierra Resort & Casino
2500 E Second Street
Reno, NV 89595*

Refunds:

If you must cancel your registration or transfer the location, please let us know as soon as possible by calling 800.777.2732. There is a \$40 transfer fee if the transfer is made within two weeks of the seminar. Refund requests must be in writing and faxed to 916.366.6674. If your refund request is received at least thirty (30) days prior to the event, your registration fee will be refunded, less \$100 cancellation charge. Registrations cancelled within thirty (30) days of the event will not be refunded. For more information regarding administrative policies such as complaint, refund and cancellation, please contact our offices at 916.366.6646.

Registration:

Registration fees and information are available online at www.superseminar.org or by calling 800.777.2732.

National Association of State Boards of Accountancy (NASBA):

The California Society of Enrolled Agents (CSEA) 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. The instructional method is group-live. Program level individual session descriptions. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417 or by visiting the website www.nasba.org.

This year marks the 28th annual Super Seminar. The California Society of Enrolled Agents is proud to continue to offer the finest quality tax education in the country.



Based on the overwhelming positive response of our attendees of past years, we will be offering our showcase seminars in Las Vegas and Reno!

We'll be offering a comprehensive selection of sessions tailored to fit the needs of tax practitioners. We've got the subjects you want and have requested, presented by the most highly respected faculty in the industry, at a very low per-hour cost.

Every year brings us new congressional bills and extensive changes to the Tax Code. Your clients expect (and demand!) that you keep up with all the latest developments, and there's no better and more cost-effective way than by attending a Super Seminar.

We hear from new attendees every year who say, "I'm kicking myself for never having attended before!" If you've never been to a Super Seminar, you really don't know what you're missing - matchless education, a superior location, great food, and a chance to spend a few days with some of the brightest and friendliest tax pros from across the nation.

Seminar Sessions

Session 1

2010 Representation Update

Robert E. McKenzie, Esq., EA

Over the past several years the IRS has dramatically increased its enforcement efforts. During fiscal 2009 we saw increased hiring of IRS enforcement personnel. This session will discuss the methods the IRS is using in this new enforcement environment. **After completing this course you will be able to identify the following: new IRS examination priorities and procedures, new IRS collection priorities and procedures, new IRS criminal investigation initiatives, recent important developments for practitioners, Taxpayer Advocate Services Report on problems in the tax system, new procedures at IRS campuses and which campuses are closing, and the impact of new IRS leadership.**

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes, Overview): 4 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 2

A Practical Guide to Trusts

Renée Rodda, Esq.

This session provides in-depth information to enable the practitioner to make a well-informed decision as to whether or not a trust is the appropriate vehicle for a client's financial, estate, and/or asset protection plan, and, if so, how the trust can best be implemented and operated. **After completing this course participants will be able to differentiate between the many different types of trusts that can be harnessed to save clients income, estate, generation-skipping, and other taxes, at both the federal and state level.** Highlights of the session will include the following: the role of the trustee and how to avoid problems; how to use trusts to avoid probate; how revocable living trusts are affected by income, gift, and estate taxes; marital deductions and marital and bypass trusts, trust options to provide security for older clients; how trusts can serve as asset protection devices.

Program Level: Basic

Delivery Method: Group Live

NASBA (Taxes, Basic): 4 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

SESSION 3

Form 1065: A Partnership and LLC Primer

Vicki Mulak, EA, CFP®

Everyone needs to start somewhere, so let's start at the very beginning! Face it, if partnership and LLC returns are new for you, you require special training. LLCs don't even have their own tax return form, and the practitioner is a key advisor in the decision as to which tax form the business should use. After completing this course you will be able to identify the reasons a partnership or LLC chooses to file Form 1065. **After completing this session you will also know the practical guidelines as to how to accurately prepare a Form 1065.** So, whether you are a seasoned 1040 practitioner, with little business experience, an apprenticing practitioner or a new practitioner, this *basic* class is sure to support and expand your existing skill set.

Program Level: Basic

Delivery Method: Group Live

NASBA (Taxes, Basic): 4 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 4
1040 – The Financial Photo You Send to the IRS Each Year
George Van Buren, EA

Since 1913, residents of the United States have been filing Form 1040. It is without a doubt the most common return that we as professionals file for our clients. Since it is so common, there is a tendency to assume that we all know everything there is to know about Form 1040. That's simply not true and I have to tell you that after all the years I've spent preparing taxes, I still learn something new each year. During spring training, major league baseball managers always say something like, "we're going to focus on the fundamentals for a few days. We're going back to the basics." This session will be like "tax spring training." It will give both new practitioners and seasoned ones the opportunity to get back to the basics of Form 1040. **After completing this course you will be able to identify for your clients what their tax return tells the government about them personally.**

Program Level: Basic

Delivery Method: Group Live

NASBA (Taxes, Basic): 4 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 5
Fraudulent Conveyances, Alter Egos, Nominees and IRS Litigation Actions

Robert E. McKenzie, Esq., EA

The IRS has been becoming much more aggressive in seeking to collect from third parties who may own property on behalf of a taxpayer or who have had property conveyed to them by a delinquent taxpayer. The IRS is aggressively asserting fraudulent conveyance actions against those who have acquired property from a taxpayer for a bargain price. It also is foreclosing on properties where it believes that property is being held for the benefit of a taxpayer. **After completing this course you will be able to identify the litigation remedies available to the IRS when it suspects that**

games are being played with respect to the ownership of property. You will also be able to identify the actions available to the IRS to enforce federal lien rights.

Program Level: Advanced

Delivery Method: Group Live

NASBA (Taxes, Advanced): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session

Session 6

Errors – We’ve Got Errors! Correcting Previously Filed Returns

Claudia Hill, EA

In reviewing a client’s return you discover an error or determine they are entitled to a previously unclaimed credit or deduction after their tax return has been filed. Or, the client comes forward to let you know they overlooked income previously. Worse yet, these are returns you prepared! What is your obligation to the client and to the tax system when it becomes apparent the errors need to be rectified? **After completing this course you will be able to differentiate between the different types of errors and identify the best options for a course of action.**

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 7

Advanced Basis

Kevin Huston, EA

A true tax professional is much more than a clerk inputting numbers into a program. The real tax pro has a variety of tools in his belt, and more importantly, knows when to use each one. The concept of basis is important in calculating gain or loss. But how do you compute basis when cost isn’t the only factor? **After completing this course you will be able to define five investment types (stock, mutual funds, bonds, put and call options, wash sales), and apply your knowledge to allocate basis on the purchase of a business, life estate, inherited property (community and non-community property states), and basis in foreclosed property.**

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 8

Losses and What to Do With Them

Renée Rodda, Esq.

During this session we will find ways to recoup tax dollars for clients who have suffered losses, understand federal and California rules for taxation of foreclosures and short sales, see how new **federal NOL rules work and pick the right year to carry your loss — or see when to forego the carry-back. After completing this course you will be able to identify California’s suspended NOLs and determine how to make the best use of a loss through proper tax planning.** You will also learn about theft loss rules for Madoff-like losses, review bad debt and theft losses, and find ways to offset large capital losses.

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 9

Correspondence Audits - When It Doesn't Work Right the First Time

Claudia Hill, EA

The National Taxpayer Advocate cites difficulties responding to correspondence audits as one of the most serious problems taxpayers encounter, yet IRS has increasingly relied on these correspondence audits to maintain its audit coverage of normal taxpayers. **After completing this course you will be able to identify all the issues in a correspondence audit received by your client.** This session will focus on appealing the determination and audit reconsiderations.

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 10

Making the Best of Bad Situations

Frank R. Acuña, Esq.

This session helps the practitioner understand planning considerations and potential problems when certain “bad situations” happen to his/her client. After completing this session the tax practitioner will be able to identify the tax and non-tax circumstances to be considered when advising a client who is experiencing a bad situation. **After completing this course you will be able to differentiate between the tax and non-tax issues in divorce and the tax and non-tax issues of personal relationship matters, such as living together, property rights, premarital agreements, filing status, exemptions, and dependents.** You will also be able to identify the support issues for spouses and former spouses, identify support issues for children of divorced or separated parents and the tax treatment of back child support, and special issues, such as marital property rules, married versus unmarried tax rate comparisons, head of household status, and treatment of refunds and deficiencies.

Program Level: Basic

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 11

“C” is for Conversion

Vicki Mulak, EA, CFP®

Converting a C Corporation to an S Corporation requires a special type of competency in the tax professional. Timing and attention to detail can prevent trouble in a subsequent tax year. Determination of the source of distributions becomes an annual task, as the corporation maintains two retained earnings accounts, i.e., one from the C Corporation years, and an AAA account for the S corporation years. **After completing this course you will be able to identify the effect of corporate-level taxes on flow-through taxation.** This *intermediate* presentation will enhance

awareness of the many concerns affecting the “converted C Corporation” and a step-by-step approach to the issues involved.

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 12
Social Security/Medicare – Is It Dying or Is It Just Real Sick?
George Van Buren, EA

Let’s go out on a limb and assume you’ve heard the rumor that Social Security and Medicare are headed for trouble. You might wonder how this can be when we pay so much money into the so-called “trust accounts.” Well, we are in trouble and depending on whom you ask you might get “drop-dead dates for insolvency” from 2018 to 2030. **After completing this session you will be able to name the history of Social Security and Medicare programs and identify some of the factors contributing to the major problems we are facing.** A couple of factors we’ll talk about are the retiring “baby boomers” and the facts that people are living longer. We will also discuss what can be done, if anything, to breathe life back into these two important programs.

Program Level: Basic

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 13

Advanced Examination Techniques and the Practitioner’s Role in Protecting Taxpayer Rights

Robert E. McKenzie, Esq., EA

Although the IRS audits about 1.4 million taxpayers each year the vast majority are correspondence audits. This session will cover the minority of audits where the IRS personally contacts the taxpayer

and asks to conduct an exam of her home or business. **After completing this session you will be able to identify IRS audit selection techniques, current examination priorities and issues.** Participants will also learn about the use of Audit Technique Guides in the exam process, Limit Issue Focus Exams, the practitioner's role in the field exam process, and protecting your client's rights during an exam.

Program Level: Advanced

Delivery Method: Group Live

NASBA (Taxes): 4 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 14

Estate Taxation and Forms 706 and 709 Simplified

Frank R. Acuña, Esq.

Tax compliance issues at death are sometimes confusing to practitioners because many lack experience in this area. **After completing this session you will be able to identify and understand the issues involved in preparing the federal estate tax return, Form 706; the federal gift tax return, Form 709; and the decedent's final federal income tax return, Form 1040.** During the session, we will highlight the following: How to prepare a federal estate tax return (Form 706), how to prepare a federal gift tax return (Form 709), issues involved in the preparation of the decedent's final federal income tax return (Form 1040), various postmortem estate planning issues involved in the preparation of the above-mentioned tax returns, and a better understanding of estate and gift taxation.

Program Level: Basic

Delivery Method: Group Live

NASBA (Taxes): 4 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 15

Business Tax Update 2010

Alan Pinck, EA

What does Congress have in store for our business clients in 2010? **After completing this session**

you will be able to identify what tax law changes affect your business clients. With a comprehensive look at all the new business tax legislation as well as tax court cases and revenue rulings that will affect the business tax returns. With a focus on deductions for all business returns from the sole proprietor to the corporation that may be missed or overlooked. Remember, as our government continues spending money to help “stimulate” our economy the business owner is affected, either positively or negatively. If you prepare business returns and do not have the time to research all the changes this session is designed with you in mind.

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 4 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 16

California Update

Karen Brosi, EA, CFP®

California continues to struggle to produce a balanced budget, and insists on making its own set of tax laws. If you have California clients, you can't miss this session. **After completing this course you will be able to identify which California laws conform to federal law.** You will also learn to examine the new FTB audit targets, update collection procedures, and demystify the state's withholding and estimated payment rules. LLC issues and California corporation differences also will be covered. Updates include income, payroll, sales and use tax, and California issues for foreclosures.

Program Level: Basic

Delivery Method: Group Live

NASBA (Taxes): 4 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 17

Bankruptcy Questions Answered! – Attorney to Non-Attorney

Claudia Hill, EA and Robert McKenzie, Esq., EA

What role do you play in your client's bankruptcy? From understanding why a person enters bankruptcy to how it affects the tax returns you prepare for them, their legal rights to contest

proposed assessments, and the money they owe IRS, Claudia Hill asks the tough questions; Bob McKenzie has the answers! **After completing this session you will be able to identify how bankruptcy impacts your client's tax return.**

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 4 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 18

Ethics Jeopardy

Kevin Huston, EA

This session will provide a Jeopardy-style game show approach to real life issues from Circular 230, IRS substantial authority, avoiding preparer penalties, and recent developments in tax preparation and representation. Attendees will enjoy learning, testing their knowledge, and engaging in a lively discussion as we probe the 'right thing to do' even when no one is looking. **After completing this course you will be able to identify recent developments in tax preparation and representation and how to avoid preparer penalties due to ethical violation of Circular 230.**

Program Level: Basic

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 19

AMT – Can't They Make it Go Away?

Karen Brosi, EA, CFP®

Who's paying AMT? Who isn't? As the number of our clients being hit with this stealth tax grows, they expect us to have all the answers. **After completing this session you will be able to list the top ten AMT causes.** Learn how multiple-year planning strategies can affect the impact in future years and study the interaction of capital gains and the AMT. In addition, we'll demystify the Form 8801 and look at ways to ensure your clients get the most of their Minimum Tax Credit.

Program Level: Advanced

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 20

As Your Clients Age

Renée Rodda, Esq.

After completing this session you will be able to differentiate between the tax issues that will face retiring clients and working clients. During this session we will look at the following: uncover the hidden implications of second marriages, see what the tax, insurance, and estate issues are for couples who don't marry, understand RMD rules for IRA beneficiaries, consider the pros and cons of reverse mortgages, review Medicare and Medicaid issues, and see which clients should consider long-term care coverage.

Program Level: Basic

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 21

Successfully Negotiating Offers in Compromise

Robert E. McKenzie, Esq., EA

Over the past several years, the Internal Revenue Service has totally revised its system of offers in compromise. Practitioners must comply with increasingly complex rules for settlement of outstanding tax obligations. **After completing this session you will be able to master and use advanced techniques for offers in compromise including the following: maximizing IRS Allowable Expense Standards, techniques for valuing assets, effective tax administration offers reducing hassles from campus OIC functionaries, alternatives to avoid the 20% down payment, doubt as to liability offers, collateral agreements, aggressive advocacy, and appealing unsuccessful offers**

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 22

How Do I Know if My Client's Business is a Hobby?

Claudia Hill, EA

The determination of whether an activity is a hobby (an activity not engaged in for profit) is a factual determination. Neither the Code nor the Regulations provide an absolute definition, so taxpayers bear the burden of proving that they engaged in the activity with an actual and honest objective of realizing a profit. **After completing this session the practitioner will be able to define if the activity is a hobby or not and correctly assist their client in reporting income and expenses.**

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

SESSION 23

Business Property Foreclosures and Debt Relief

Vicki Mulak, EA, CFP®

Maybe you "handled" a tax return or two with a home foreclosure and debt relief during the 2009 tax season, but the 2010 season was "over the top"! Due to the timing of the recession and real estate market decline, many commercial and rental properties were abandoned in 2008, but foreclosed in 2009, and now you are confused about what to report in which year. The return went on extension, and you need a class on the topic. You are searching for one that offers solutions for those "weird" cases, where the plain vanilla sessions from last year fell short. **After completing this course you will be able to define real property business indebtedness exclusion and you will be able to assess your client's situation and come to appropriate tax return conclusions.**

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 24

Individual Tax Update for 2010

Sharon Kreider, CPA, EA

This fast paced session is designed to catch you up on the tax news from the last several months. Find out what Congress, the IRS and the Courts have been up to while you were buried in tax return preparation. **After completing this session you will be able to associate what tax law changes are applicable to 2010 tax planning decisions.** Know the answers before your clients can even think up the questions that come with a new year and higher taxes.

Program Level: Basic

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 25

When Death Meets Taxes: The Final 1040 and First 1041

Claudia Hill, EA

Preparing the final 1040 often brings with it a few surprises: the decedent's executor or personal representative didn't know they were responsible for so many tasks and tax duties in winding up their loved one's final debts to IRS. **After completing this session you will be able to define the process and master the checklists necessary to prepare the final 1040.**

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 4 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 26

Business Law for Tax Professionals

Frank R. Acuña, Esq.

The sky is falling! The sky is falling! Do you ever feel that way when discussing tax professional business and liability issues? This session will focus on common issues that tax professionals face in their own businesses, as well as the issues that their clients bring in on a regular basis. **After completing this class you will be able to identify the following: choices of business entity, how to use corporations and limited liability companies to protect your assets (how not to avoid having the corporate veil pierced), tax professional liability issues (and how to avoid them), basic employment law for every small business, insurance that every business needs to have, essential small business contracts, including the all-important Client Retainer Agreement, and retiring and selling a practice .**

Program Level: Basic

Delivery Method: Group Live

NASBA (Taxes): 4 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

SESSION 27

Update on Form 990 for Tax Exempt Organizations

Hugh G. Graham, MNA

This session will recap what we've learned after the first filing cycle of the redesigned Form 990 for tax exempt organizations in 2008. Topics will include an update on Form 990/990-EZ filing thresholds, common pitfalls on the 11-page "core form" and an overview of the 16 additional schedules. Special attention will be given to Schedule A (Public Charity Status and Public Support), Schedule D (Supplemental Financial Statements), Schedule J (Compensation Information), and Schedule L (Transactions with Interested Persons), with discussions on other schedules as time allows. Please note this session will not cover the Form 990-PF return for private foundations, the Form 990-T return for unrelated business income tax, nor in-depth discussions on Form 990 Schedules H (Hospitals) and K (Tax Exempt Bonds). **After completing this session you will be able to differentiate between the 2008 Form 990 and 2009 Form 990 and list what changes the IRS has made for the 2009 filing session.**

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 4 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 28

Real Estate Tax Pointers for Every Client

Sharon Kreider, CPA, EA

Real estate investment provides more than a home to live in or a duplex to rent. It provides the biggest potential gain and, in this recession, the most possibility for loss. Real estate tax issues are more and more complicated. **After completing this session you will be able to define the major tax problems in 5 real estate areas important to our tax clients: house sales, foreclosures, passive losses, installment sales and tax deferred exchanges.**

Basic Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 4 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 29

Cash Transactions and Foreign Bank Accounts

Robert E. McKenzie, Esq., EA

Many of our clients may be engaged in either cash transactions or have opened foreign bank accounts to avoid IRS scrutiny. This session will alert you to IRS enforcement efforts and the compliance requirements for both cash transactions and foreign accounts. **After completing this session you will be able to master the filing requirements for reporting the following: cash transactions, money service businesses, foreign bank accounts, foreign trusts, foreign corporations, and foreign partnerships.** During the session you will also learn how to apply the best methods for correcting prior failures to file required returns.

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 4 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 30

Is It Deductible? If so, Where?

Alan Pinck, EA

As we know, when we spend money to help us earn money or protect our income it is generally deductible somewhere on a tax return. This session is designed to look at different types of deductions whether we are talking about investment advisory fees, educational expenses or business expenses that continue after the business has closed. **After completing this session you will be able to list the Schedule C sole proprietor deductions, employee business and investment expenses as well as the statutory employee.** The money is spent and the taxpayer wants to deduct it on their tax return, where does it go and does it belong on the return at all?

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

SESSION 31

New Developments with Worker Classification Determinations

Vicki Mulak, EA, CFP®

Worker classification determinations are made on a case by case basis, depending on the specific facts and circumstances. **After completing this class you will be able to identify the IRS's three categories of evidence to determine employment status and differentiate from the common law factors California uses, with "the right to control" factor as the dominant factor.** In the last few years, both federal and California have developed new forms and procedures surrounding the misclassified worker audit. There is even an information referral form that was developed to report a business avoiding its employment tax responsibilities. This *intermediate* session will assist the practitioner with an understanding of trends and how to work within them, as well as utilization of newer forms for "best practices" when approaching this topic with clients.

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 32

Mortgage Interest - Getting It Right

Karen Brosi, EA, CFP®

The rules for deducting home mortgage interest are arguably the most misunderstood by our clients. Even as tax practitioners who understand the law, we become muddled by endless refinances and the nuances of the tracing rules. **After completing this session you will be able to identify what the Code, Regulations and case law say about deducting mortgage interest. Graphics and worksheets will help explain it all to our homeowner clients.**

Program Level: Basic

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 33

Protecting Your Client's Information

Claudia Hill, EA

Failure to comply with the IRC 7216 rules that limit disclosure or use of client-provided information can result in severe criminal and/or civil penalties. The FTC also dictates privacy disclosure standards for financial professionals. **After completing this session you will be able to master the use of procedures to protect your clients and protect your practice.** Sample documents will be included.

Basic level

NASBA (Taxes): 2 hours

Delivery Method: Group Live

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 34

How to Survive an Audit

Alan Pinck, EA

Enjoy a real world approach to audit representation, regardless if you have represented in the past or want to know what to do in the event of an audit. This session will help you understand the process and give you the confidence to successfully represent taxpayers under audit. **After completing this class you will be able to identify and define the different types of audits and differentiate between what information and documentation you will need and what you will not. After this session is complete you will be able to identify the appropriate steps to take your clients' through an audit.**

Basic level

Delivery Method: Group Live

NASBA (Taxes): 2 hour

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 35

Is the C Corporation Alive and Well? An Update on Opening, Operating and Closing this Venerable Entity Choice

Sharon Kreider, CPA, EA

All of the publicity is about Limited Liability Companies and S Corporations being the best entity choice for a new business, but the C Corporation has been around for a long time and for some it is the better choice for the business structure. **After completing this session you will be able to differentiate between who should and shouldn't be a C Corporation.** For many of our clients the choice to be a C Corporation was made years or decades before we came into the picture. For those clients, we'll discuss the operational issues of the C Corporation including reasonable compensation, dividends, shareholder loans and fringe benefits. If your client's C Corporation seems old and cold, we'll talk about closing down, selling or converting the C Corporation.

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.

Session 36

Your Guide to §1031 Exchanges

Karen Brosi, EA, CFP®

For many professionals §1031 exchanges are full of challenges. The first challenge is in properly explaining them and advising the client. The second challenge is in the reporting. **After completing this session you'll be able to apply the three "hard and fast" rules to simplify your client consultations.** In addition, you'll come away with step-by-step guidelines for proper reporting. Learn the latest in IRS exchange rulings including combining §1031 and §121, reverse exchanges, and exchanges involving vacation homes.

Program Level: Intermediate

Delivery Method: Group Live

NASBA (Taxes): 2 hours

Prerequisites: There are no prerequisites for this session.

Advanced Preparation: No advanced preparation is required for this session.