Registration Form
Check Appropriate Response(s):

____ Salt Lake City School
November 16-17, 2017
Marriott University Park Hotel

____ St. George School
November 30-December 1, 2017
Dixie Center

____ RIA 2018 Federal Tax Handbook ($35.00)

Name: _____________________________
Company: ___________________________
PTIN: ______________________________
Address: ____________________________
City/State/Zip: ________________________
Telephone: __________________________
Email: ______________________________
(Please include for email confirmations)

Registration Deadlines
Salt Lake City School: Nov. 9, 2017
St. George School: Nov. 23, 2017

Registration Fees*
$225 Tax School / Workbook
$260 Tax School / Workbook / RIA Book

Return this form and payment to:
Utah State University
Income Tax School
3565 Old Main Hill
Logan, UT 84322-3565
Fax: 435.797.2701

Register online:
http://huntsman.usu.edu/taxschool

Or call:
Phone: 435.797.2180 or 435.797.2310

Or Send This Form:
Check payable to: Utah State University
Credit Card: (Circle One) (Sorry, no AMEX)

VISA MasterCard

If paying with credit card (CC) please include the following:
CC #: ______________________________________
Expiration Date: ______________________________

*Fine Print: You may receive a full refund if you cancel by November 13 (for St. George November 20th). After deadline, we will withhold $50 for the workbook, which we will send to you.
Topics in 2017 National Income Tax Workbook

New Legislation
Covers tax legislation that was enacted late in 2016 and in 2017. It is organized by subject matter to help participants quickly find topics of interest and includes:

- A brief summary of each provision
- Cross-references to other chapters to help participants find further information on some of the topics
- A table of effective dates to help participants keep track of when provisions expire

Rulings and Cases
Summarizes selected rulings and cases that were issued from September 2016 through August 2017 to give participants an update on issues that are being addressed by the IRS and the courts. The rulings and cases are organized under topic headings that match the titles of other chapters.

Agriculture and Natural Resource Issues
Covers topics that affect farmers, including:
- Agricultural income and expenses
- Buying and selling farmland
- Equipment and land rentals
- Demolition of structures

Business Entity Issues
Discusses issues for partnership and tax exempt entities. Topics include:
- The new partnership audit rules
- Practical considerations in partnership reorganizations and liquidations
- New developments for tax exempt entities
- Organization, taxation, and reporting for home owners’ associations

Loss Limitations
Provides step-by-step instructions to determine whether a loss is limited. It includes a discussion of at-risk and passive activity loss limitations, basis limitations for an S corporation shareholder and a partner in a partnership, and hobby loss and vacation home loss limitations.

Business Issues
Discusses some of the issues tax practitioners encounter when they prepare returns for clients who have rental property or operate a business. Topics include:
- Expensing real estate improvements
- Start-up and organizational expenses
- Electing out of Subchapter K
- Tax on marijuana and hemp sales

Like-Kind Exchanges
A practical guide to like-kind exchanges. It explains the tax implications of an exchange, including basis adjustments and the recognition of gain or loss; and the requirements for a reverse or deferred exchange. It includes a discussion and examples of reporting an exchange. It also explains when a taxpayer can exchange a vacation residence, timberland, easements, and long-term leases.

Trusts and Estates
Covers how (and when) to elect portability on Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, and it explains the new basis consistency rules. It also includes an overview of the various types of trusts, and some of their tax and nontax purposes.

Ethics Part One
Discusses important issues that help practitioners comply with their ethical obligations. Topics include:
- When client communications are confidential and/or privileged
- Ethical obligations upon the sale or discontinuance of a tax practice
- Nondisclosure rules when hiring independent contractors (with sample confidentiality agreement)
- Tax practitioner’s responsibilities when encountering fraud or other misdeeds
- 10 case studies to illustrate how to handle real-life ethical issues

Ethics Part Two
Tax practitioners store a great deal of confidential information on computers and transmit that information on computers and networks to other computers and mobile devices. This chapter discusses cybersecurity, and the protection of computers, networks, programs, and data from unintended or unauthorized access, change, or destruction of information. It explains the risks of a data security threat and how to mitigate those risks.

Individual Issues
Covers several issues tax practitioners encounter when preparing individual income tax returns, including:
- Tax issues for individuals in the military
- Charitable contribution deduction, valuation and substantiation
- New developments under the Affordable Care Act
- Disaster tax relief
- Taxes and the sharing economy (e.g. renting a spare bedroom or providing car rides or house hold chores

Foreign Tax Issues
Discusses tax issues that affect US citizens living abroad and nonresident aliens living in the US. Topics include the following:
- Reporting and tax requirements for US citizens living in foreign countries
- The foreign earned income exclusion
- Reporting, withholding, and tax requirements for nonresident aliens with U.S. income

Tax Practice
Contains important tax practices and procedures, including:
- Tips to submit a successful offer in compromise
- Collection statute of limitations and rules that stop the statute from running
- Third party liability, such as transferee and nominee liability

IRS Issues
Covers issues the IRS targets as key issues for practitioners. Topics include:
- The most prevalent identity theft and impersonation scams
- E-Service online tools for tax professionals
- The new IRS use of private debt collectors
- How to use IRS audit techniques guides

Retirement
Covers common retirement tax planning issues including:
- A comparison of different types of retirement plans
- Distributions from retirement plans, including early distribution and requires minimum distributions.
- The impact of income on social security benefits and Medicare premiums

Tax rates and Useful Tables
Reports the tax rates, deduction limits, credit limits, and income thresholds and limits that change each year. It includes information for 2016, 2017, and 2018 to the extent that information is available.

Our website will list instructors as they are determined: http://huntsman.usu.edu/taxschool

Classes are scheduled from 8:30 am – 5:00 pm. Registration begins at 8:00 am on the first day.

REMEMBER: Lunches and snacks are included in the registration fee.