

Registration Form

Check Appropriate Response(s):

_____ **Salt Lake City School**

November 12-13, 2018
Marriott University Park Hotel

_____ **St. George School**

November 29-30, 2018
Dixie Center

_____ RIA 2019 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. 1, 2018

St. George School: Nov. 15, 2018

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 (Preferable):

<http://huntsman.usu.edu/taxschool>

Or Call:

Phone: 435.797.2180 or 435.797.2310

Payment Options:

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: _____ Security Number: _____

*Fine Print: You may receive a full refund if you cancel by November 12. After November 12, we will withhold \$50 for the workbook, which we will send to you.



Economics and Finance
Income Tax School
3565 Old Main Hill
Logan, UT 84322-3565



31ST ANNUAL INCOME TAX SCHOOL

Salt Lake City Nov. 12-13, 2018

Marriott University Park Hotel
480 Wakara Way, Salt Lake City
801-581-1000

St. George Nov. 29-30, 2018

Dixie Center
1835 Convention Center Dr., St. George
435-986-6655

**Up to 16 hours of CPE Credit
(2 credits of Ethics)**

Registration Fees (Includes two continental breakfasts, two lunches, refreshments, and workbook):

\$225 Tax School / Workbook
\$260 Tax School / Workbook / RIA Book

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.

Sponsored by:
Utah State University
Jon M. Huntsman School of Business
Department of Economics and Finance

Contact:
(435)797-2180
(435)797-2310
<http://huntsman.usu.edu/taxschool>



APPROVED
CONTINUING EDUCATION
PROVIDER

Topics in 2018 National Income Tax Workbook

New Legislation – Business and Individual

Covers business and individual tax legislation that was enacted by the Tax Cuts and Jobs Act (TCJA). It is organized by code section to help participants quickly find topics of interest and includes:

- A summary of each provision
- Cross-references to other chapters to help participants find further information
- Effective dates to help participants keep track of when provisions begin and when they expire

Rulings and Cases

Summarizes selected rulings and cases that were issued from September 2017 through August 2018 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 emerging topics that affect farmers and ranchers, including:

- The new qualified business income (QBI) deduction for cooperatives
- The depreciation of farm assets, and the new depreciation rules under the TCJA
- Qualifying a farm lease for the QBI deduction
- The new excess business loss disallowance rules

Business Entity Issues

Discusses current issues in choice of entity and new laws and procedures for tax exempt-entities. Topics include how the TCJA impacts the choice of a business entity, the new exemption application for 501(c)(4) organizations, new rules that allow a 501(c)(3) organization to change its form or place of organization without a new exemption application, and other new developments for tax-exempt entities.

Business Issues

Discusses some of the issues that tax practitioners encounter when they prepare returns for clients who have rental property or operate a business. Topics include:

- Comprehensive examples that illustrate how to maximize the QBI deduction for a business
- Employee fringe benefits
- Calculating the QBI deduction for a real estate investor
- Flow-through of the QBI deduction to partners and S corporation shareholders
- New rules that impact micro-breweries, wineries, and distilleries.

Ethics & Utah CPA Laws and Rules

Discusses important issues that help practitioners comply with their ethical obligations. Topics include:

- Due diligence for FBAR reporting, marijuana clients, and claiming refundable credits or head of household status
- Practice continuation for the sole practitioner (including a sample practice continuation agreement)
- Best practices for providing tax advice by email
- Ten case studies that illustrate real-life ethical scenarios
- Utah CPA Licensing Act
- Utah CPA Licensing Act Rule

Individual Issues

Covers several issues tax practitioners encounter when preparing individual income tax returns, including:

- The child tax credit and the new tax credit for dependents
- Tax issues for divorcing spouses, including planning for repeal of the alimony deduction
- Choice of filing status, and TCJA provisions that may impact how to file
- Schedule A vs. the standard deduction, including ways to take advantage of charitable and other deduction for the taxpayer who claims the newly increased standard deduction

IRS Issues

Covers issues the IRS targets as key issues for practitioners. Topics include:

- Data security, tax scams, and identity theft.
- Passport revocations or denials for delinquent tax payers
- The current-status of the IRS, including a review of the challenges the IRS is facing in trying to implement the new legislation

Payroll and Estimated Tax

Reviews payroll withholding requirements from the employer's perspective and discusses estimated tax payments from the employee's perspective. It includes information on the new wage withholding rules and updated IRS tools to help ensure the correct amount of withholding and estimated tax.

Retirement and Savings

Covers common retirement tax planning and savings issues including:

- IRA rollovers, conversions, and characterizations
- Hardship distributions and plan loans
- New and existing rules for ABLE accounts and Section 529 accounts

Tax Practice

Contains important tax practices and procedures, including:

- When a partnership can and should opt out of the new partnership audit rules
- IRS liens and levies
- Collection alternatives such as installment plans and currently not collectible status
- When the taxpayer owes the IRS interest and when the IRS owes the taxpayer interest
- Requesting technical advice from the IRS

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 2017, 2018, and 2019 to the extent that information is available.

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