

## Registration Form

Check Appropriate Response(s):

- \_\_\_\_\_ **St. George Tax School**  
\*\*November 19-20, 2026 (Thurs & Fri)\*\*  
Dixie Convention Center in St. George
- \_\_\_\_\_ **Salt Lake Area Tax School**  
\*\*December 3-4, 2026 (Thurs & Fri)\*\*  
Davis Conference Center in Layton
- \_\_\_\_\_ **RIA 2026 Federal Tax Handbook (\$45.00)**

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Telephone: \_\_\_\_\_  
Email: \_\_\_\_\_  
**(Required for registration & payment confirmations)**

> **Registration Opens August 1, 2026** <

### Registration Deadlines

St. George School: Nov. 2, 2026  
Salt Lake City School: Nov. 16, 2026

### Registration Fees\*\*

\$310 Tax School / Workbook  
\$355 Tax School / Workbook / RIA Book

### Register Online (Preferable):

<http://huntsman.usu.edu/tax-school>

OR

### Return this form along with a check to:

Utah State University  
Income Tax School  
3565 Old Main Hill  
Logan, UT 84322-3565

**Please make check payable to:** Utah State University

**For questions or help with registration**  
**call:** 435-797-2180

\*\*Fine Print: You may receive a full refund if you cancel by the registration deadline stated above. After that, we will withhold \$60 for the workbook, which we will send to you after.

JON M.  
HUNTSMAN  
SCHOOL OF BUSINESS  
UtahStateUniversity

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

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## 39TH ANNUAL INCOME TAX SCHOOL

**St. George Nov. 19-20, 2026**  
Dixie Convention Center  
1835 Convention Center Dr., St. George, Utah

**Salt Lake Area Dec. 3-4, 2026**  
Davis Conference Center  
1651 North 700 West, Layton, Utah

**Up to 16 hours of CPE Credit**  
**(1 credit of General Ethics)**  
**(1 credit Utah Laws & Rules)**

\$310 Tax School / Workbook  
\$355 Tax School / Workbook / RIA Book

Registration Fees include two continental breakfasts, two lunches, refreshments, and workbook.

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

Our website will list instructors and schedules as they are determined:

<http://huntsman.usu.edu/tax-school>

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

Contact Information:  
(435)797-2180  
taxschool@usu.edu



# 2026 Conference Topics

## Business Entity Tax Issues

This chapter examines current issues that pertain to business entities, including the taxation of partnership and S corporation distributions of cash and property and the limits on partnership and S corporation losses. This chapter provides an overview of the requirements for an amateur sports organization to qualify for tax-exempt status and it contains a sample application. Finally, this chapter discusses tax-exempt status for labor organizations.

## Business Tax Issues

This chapter reviews business valuations. It explains the cash and accrual methods of accounting for a small business. It also discusses the new corporate charitable contribution rules. This chapter discussed new guidance on fringe benefits. It reviews the enhanced qualified business income (QBI) deduction. This chapter discusses the taxation of pass through entity tax refunds. Finally, this chapter details the taxation of settlements and fines.

## Restaurant and Hospitality Industries

This chapter examines tax issues that are important for restaurant and hospitality businesses. It reviews the employee and the employer tip reporting requirements, explains the nonrefundable tip credit available to employers and it also explains the difference between tip income and wage income, reviews the rules for the new qualified tip and overtime deductions, and it reviews the definition of qualified improvement property that is eligible for bonus depreciation and I.R.C. § 179 expensing. It explains how cost segregation studies can provide an opportunity to accelerate depreciation on certain assets. Finally, this chapter explains the safe harbors that apply to the cost of certain remodel and refresh projects and the current expensing of the cost of small wares.

## Payroll and Estimated Tax

This chapter explains how the OBBBA affects payroll withholding and reporting. It explains the employer's tax withholding, deposit, and reporting requirements. It discusses new reporting requirements for qualified tips and overtime compensation. This chapter reviews when a taxpayer with self-employment or other income must pay estimated tax and how to calculate estimated tax payments. Finally, this chapter explains the estimated tax penalty for underpayment of estimated taxes and when a taxpayer can request a waiver of the penalty.

## Capital Gains and Losses

This chapter explains the definition of a capital asset and long-term vs. short-term gain. It discusses how to determine the holding period of a capital asset and loss limitations, explains types of gain that are included in net investment income tax and gain that is excluded, and reviews reporting capital gains on Schedule D (Form 1040), including the tax rates, netting short-term and long-term gain, and carryovers.

## Individual Tax Issues: Part 1

This chapter covers several current issues for tax practitioners preparing individual income tax returns, including the following:

- New charitable contribution deduction rules for individual taxpayers
- When individual taxpayers can deduct investment theft losses, such as internet scam losses
- Calculating and reporting wagering (gambling) gains and losses
- Reconciling advance premium tax credit payments with the taxpayer's actual premium tax credit
- Guidance on nontaxable payments reported on Form 1099-K, such as sales of personal items at a loss and reimbursements for personal expenses

## Individual Tax Issues: Part 2

This chapter discusses several additional important tax topics for tax practitioners preparing individual income tax returns. Topics include the following:

- Claiming the credit for other dependents
- The senior deduction
- The new deduction for qualified passenger vehicle loan interest
- How to apply for an individual taxpayer identification number (ITIN), and what tax benefits and credits now require a social security number

## Retirement Tax Issues

This chapter explains new issues in retirement tax planning. It discusses changes to catch-up contributions and Roth catch-up contributions. It explains I.R.C. § 457 plans and reviews retirement plans for small businesses. This chapter details social security survivor and death benefits. It explains the tax consequences of a backdoor Roth conversion. Finally, this chapter explains the new eligibility and tax provisions that apply to Trump accounts.

## Gift Tax

This chapter discusses what constitutes a gift. It explains the gift tax annual exclusion and gift splitting. It reviews gifts to a spouse and how a surviving spouse can use the deceased spousal unused exclusion (DSUE) for gifting. This chapter explains how to determine the value of a gift, and the adequate disclosure rules that start the statute of limitations on the valuation. Finally, this chapter explains gift tax reporting on Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return and it contains a comprehensive example of reporting gifts on Form 709.

## IRS Issues

This chapter covers key IRS issues for practitioners. Topics include the following:

- Tax Pro accounts
- CAF numbers
- Requests for a CAF77 report to withdraw unneeded power of attorney authorizations
- New automatic first-time penalty abatement
- Executive Order 14247 – guidance for sending and receiving paperless payments
- Tax scams

## New and Expiring Legislation

This chapter covers recently enacted tax legislation and procedures. It is organized by subject to help participants quickly find topics of interest and includes a table of tax provisions that expired or are set to expire.

## Agriculture and Natural Resource Issues

This chapter covers several current issues for tax practitioners preparing returns for farmers and ranchers, including the following:

- The definition of farming and when to report income and expenses on Schedule F (Form 1040)
- For profit vs. hobby farming
- Schedule F reporting
- Payments to children
- Form 1099 reporting
- Farm income averaging

## Ethics (1 CPE Credit Hour)\*\*

This chapter discusses important issues that help tax practitioners comply with their ethical obligations. Topics include the following:

- Proposed Circular 230 regulation of incompetence and disreputable conduct
- Circular 230 disciplinary cases
- Self-reporting misconduct
- Reporting another tax practitioner's misconduct
- Ten case studies that illustrate real-life ethical scenarios

## Utah CPA Laws and Rules (1 Ethics Credit)\*\*

This section discusses important state and federal ethics obligations for the tax practitioner. It also gives tax practitioners the information necessary to remain compliant with Circular 230, Regulations Governing Practice before the Internal Revenue Service, and other ethical obligations. This section includes issues related to: - Utah CPA Licensing Act - Utah CPA Licensing Act Rules

## Rulings and Cases

This chapter summarizes selected rulings and cases that were issued from September 2025 through August 2026. It gives participants an update on issues that are being addressed by the IRS and the courts.

## Utah State Tax Commission

As always, representatives from the Tax Commission will join the conference to update us on Utah tax issues, new legislation, etc.

**\*\*Note:** On even numbered years, the Tax School includes one CPE credit hour of Utah CPA Laws & Rules and one CPE credit hour of General Ethics. On odd numbered years, the Tax School includes two CPE credit hours of General Ethics.

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