

Registration Form

Check Appropriate Response(s):

- _____ **Salt Lake City School**
November 17-18, 2025 (Mon & Tues)
Davis Conference Center in Layton
- _____ **St. George School**
December 4-5, 2025 (Thurs & Fri)
Dixie Convention Center
- _____ **RIA 2025 Federal Tax Handbook (\$40.00)**

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Registration Deadlines

Salt Lake City School: Nov. 1, 2025
St. George School: Nov. 15, 2025

Registration Fees*

\$295 Tax School / Workbook
\$335 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

Register Online (Preferable):

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

Or Call:

Phone: 435-797-2180

Payment Options:

Check payable to: Utah State University
Credit Card:

Check Credit Card

If paying with credit card (CC) please include the following:

CC #: _____

Expiration Date: _____ Security Code: _____

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*Fine Print: You may receive a full refund if you cancel by November 1. After November 1, we will withhold \$50 for the workbook, which we will send to you.

JON M.
HUNTSMAN
SCHOOL OF BUSINESS
UtahStateUniversity

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

JON M.
HUNTSMAN
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UtahStateUniversity

38TH ANNUAL INCOME TAX SCHOOL

Salt Lake Area Nov. 17-18, 2025

Davis Conference Center
1651 North 700 West, Layton, Utah

St. George Dec. 4-5, 2025

Dixie Convention Center
1835 Convention Center Dr., St. George, Utah

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

\$295 Tax School / Workbook
\$335 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



2025 Conference Topics

Business Entity Tax Issues

This chapter examines current issues that pertain to business entities, including the determination of basis and holding period of assets contributed to a corporation or a partnership. It explains new case law that could impact the character of gain or loss on the sale of a partnership interest. This chapter provides an overview of the reporting requirements for property distributed by a partnership and the sale or exchange of certain partnership interests. This chapter also explains partnership elections. Finally, this chapter discusses taxation and reporting for a homeowners association.

Business Tax Issues

This chapter reviews the deduction for start-up and organizational expenses. This chapter explains equity based compensation for a small business. It also discusses how to allocate the purchase price among assets in an asset sale. This chapter details when and how to correct depreciation errors. Finally, this chapter discusses the commercial clean vehicle credit, including new guidance for leased vehicles.

Installment Sales

This chapter examines installment sales, including the calculation of installment sale income and depreciation recapture. It discusses the sale of a business on an installment sale, and how installment income is reported. This chapter also explains how a reduction in the selling price impacts installment sale income, and how to calculate gain for a contingent payment installment sale. This chapter also discusses electing out of the installment sale method. It reviews the special rules that apply to an installment sale to a related party and an installment sale combined with a like-kind exchange. Finally, this chapter reviews the disposition of an installment obligation, and the tax treatment upon the death of the installment note holder or repossession of installment sale property.

Retirement Tax Issues

This chapter discusses important tax topics for retirement accounts. Topics include the following:

- New guidance for required minimum distributions from inherited retirement accounts
- Designating a trust as a beneficiary of a retirement account
- Roth IRAs
- Designated Roth contributions and the Roth catch-up rule
- Retirement account disaster distributions
- ABLE Accounts
- Education savings account rollovers to Roth
- Qualified charitable distributions

Individual Tax Issues

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

- Determining filing status
- Tax on children's income
- Constructive receipt of income
- Earned income tax credit
- Itemized deductions
- Wildfire disaster relief

Tax Benefits for Homeowners

This chapter discusses tax benefits that are available to homeowners. It explains the mortgage interest deduction and the deduction for state and local real estate taxes. It discusses how to calculate and report the home office deduction. This chapter explains the exclusion of gain on the sale of a principal residence and the exclusion from cancellation of debt income for qualified principal residence indebtedness. Finally, this chapter reviews important tax advantages for a taxpayer's whose principal residence is in a disaster area.

Religious Organizations.

This chapter explains rules that apply to religious organizations and their employees and members. It explains tax-exempt status for a religious organization. This chapter discusses a religious organization's entity tax and unrelated business income. It reviews the taxation of religious organization service providers. Finally, this chapter details the required procedure for an IRS church audit.

Trusts and Estates

This chapter discusses tax rules for revocable trusts. It explains the I.R.C. §645 election to treat a qualified revocable trust as part of a related estate. It reviews when a trust or estate can obtain an income tax charitable contribution deduction and when an estate can claim an estate tax charitable deduction. This chapter explains how to determine the basis of inherited property and gifted property, and the consistent basis requirements that apply to certain estates. Finally, this chapter explains estate and gift tax considerations for a nonresident noncitizen.

IRS Issues

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

- IP PINs
- New features of the Digital Tax Initiative business tax accounts
- The Document Upload Tool
- IRS transcripts
- Installment payment agreements
- Written information security plans
- Tax scams

Agriculture and Natural Resource Issues

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

- Depreciation of agricultural buildings and structures
- Marketing assistance (formerly CCC) loans
- 4H and FFA income and expenses
- Taxation of unharvested crops
- Tax issues arising at the death of a farmer

Ethics (2 CPE Credit Hours)**

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

- New guidance on responding to noncompliance with laws and regulations
- Proposed Circular 230 changes and their impact on representation before the IRS
- Best practices under the proposed Circular 230 regulations for data security safeguards, addressing a mental impairment, and business continuity plans
- Contingency fees and other disreputable conduct under the proposed Circular 230 regulations
- Ten case studies that illustrate real-life ethical scenarios

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.

Rulings and Cases

This chapter summarizes selected rulings and cases that were issued from September 2024 through August 2025. 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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