

TaxWise Learning Center

TaxWise has worked with CCH, Inc., a Wolters Kluwer business, to provide you with self-study courses on various tax laws on TaxWise Learning Center. You, as a CPA, EA, or CFP can earn CPE credits in the comfort of your own office and at your own pace; all you need is a computer. Contact your sales representative to set up your account and log on at <http://taxwise.learningcenter.com/partners/taxwise/>.

Courses offered:

- 1040 Preparation and Planning (9 parts)
- 1041 Preparation and Planning (4 parts)
- Circular 230: Staying Compliant

These are just a few of the many courses offered on TaxWise Learning Center. See the last pages of this document for a full list of courses

1040 Preparation and Planning Part 1

Sidney Kess and Barbara Weltman

The purpose of this series of courses is to bring the tax preparer "up-to-speed" in the most efficient way possible for the tax preparation season. It offers quick answers and hands-on help for tax return preparation that has become increasingly complex by several recently passed tax Acts.

The first course in the series will introduce you to the fundamentals of federal income tax and will give you an overview of the general income tax structure. The topics presented in this initial course are discussed in general terms and will be covered at length in subsequent courses in this series.

It is essential to clearly and thoroughly understand these basic principles. Even though you may already be familiar with much of the subject matter, you are urged to take this introductory course for a quick brush-up.

This course will review filing requirements, exemption amounts, exemption eligibility requirements, and the phaseout rules for high-income individuals. There is also a sample 1040 return filled in for a hypothetical family. The return illustrates many of the concepts discussed throughout this course.

CPE credits: 3

Prerequisites: None

Advance Preparation Required: N/A

Level: Basic

1041 Preparation and Planning Part 1

Sidney Kess and Barbara Weltman

1041 Preparation and Planning 1: Tax Fundamentals for Trusts and Estates

reviews fiduciary taxation fundamentals with a frequent emphasis on the rationale of the rules. Alerts of new changes for the year are provided. Examples illustrate how related code rules apply. Blank forms and schedules for particular items are included, as well as practice pointers, pitfalls and recent developments, with cases and rulings noted. Topics covered in this course include:

- Nature of Form 1041
- Role of the Fiduciary and Preparer
- Filing requirements
- Trust and estate basics
- General information on the trust or estate
- Nature of fiduciary accounting
- Uniform Principal and Income Act
- Allocating expenses between income and principal

CPE credits: 7
Prerequisites: None
Advance Preparation Required: N/A
Level: Basic

Circular 230: Staying Compliant (Second Edition)
CCH Editorial Staff

In 2005, the IRS revised the Circular 230 rules for tax shelter opinions. These changes and more, which may come in the future, require practitioners to be "*up-to-date*" with the rules of practice before the IRS.

Circular 230: Staying Compliant is designed to help practitioners understand their obligations under newly revised regulations governing tax professionals, especially with respect to client disclaimers. The final Circular 230 regs for tax shelter opinions are described and other key requirements of Circular 230 are reviewed. The course discusses who may engage in "*limited practice*" before the IRS and the possible future regulation of unlicensed return preparers.

Topics covered include:

- Who Must Abide by the Rules of Circular 230?
- General Rules and Restrictions
- Covered Opinions
- Sanctions by the OPR

CPE credits: 2
Prerequisites: None
Advance Preparation Required: N/A
Level: Update



CCH 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. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Nashville, TN, 37219-2417.



CCH is registered with the National Association of State Boards of Accountancy as a Quality Assurance Service (QAS) sponsor of continuing professional education. Participating state boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding QAS program sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417

CCH has been approved by the California Tax Education Council to offer courses that provide federal and state credit towards the annual "continuing education" requirement imposed by the State of California. A listing of additional requirements to register as a tax preparer may be obtained by contacting CTEC at P.O. Box 2890, Sacramento, CA, 95812-2890, toll-free by phone at (877) 850-2832, or on the Internet at www.ctec.org.

CPE CREDITS ACCEPTED BY STATES
(The following information applies to CCH self-study courses only)

The information contained below is our interpretation of the state's CPE rules. We highly recommend that you contact your state board accountancy regarding the hours that they will accept for CPE credit.

NASBA National Registry, 103021
Quality Assurance Service (QAS), 007

State	New Standards or Interactive (50 min = 1 hr)	QAS (50 min = 1 hr)	Non-Interactive* (100 min = 1 hr)	CCH Sponsor Number
Alabama		Accepts		007
Alaska		Accepts		007
Arizona		Accepts		007
Arkansas	Accepts	Accepts		103021 007
California	Accepts			103021

State	New Standards or Interactive (50 min = 1 hr)	QAS (50 min = 1 hr)	Non-Interactive* (100 min = 1 hr)	CCH Sponsor Number
Colorado	Accepts	Accepts		103021007
Connecticut			Accepts	103021
Delaware		Accepts		007
Florida		Required		007
Georgia	Accepts			103021
Hawaii	Accepts	Accepts		103021007
Idaho	Accepts	Accepts		103021007
Illinois*	Accepts			103021
Indiana*	Accepts			103021
Iowa	Accepts			103021
Kansas	Accepts	Accepts		103021007
Kentucky		Accepts		007
Louisiana*			Accepts	103021
Maine		Accepts		007
Maryland*			Accepts	103021
Massachusetts	Accepts	Accepts		103021007
Michigan	Accepts	Accepts		103021007
Minnesota	Accepts	Accepts (required 7/04)		103021007
Mississippi	Accepts			103021
Missouri	Accepts			103021
Montana		Accepts		103021
Nebraska		Accepts		007
Nevada	Accepts	Accepts		103021
New Hampshire		Accepts		103021
New Jersey*			Accepts	106
New Mexico	Accepts	Accepts		103021007
New York	Accepts			000085

State	New Standards or Interactive (50 min = 1 hr)	QAS (50 min = 1 hr)	Non-Interactive* (100 min = 1 hr)	CCH Sponsor Number
N. Carolina	Accepts			103021
N. Dakota*	Accepts			103021
Ohio	Accepts	Accepts		103021 007
Oklahoma	Accepts	Accepts (for interactive only)		103021 007
Oregon		Required		007
Pennsylvania	Accepts			103021
Rhode Island*			Accepts	103021
S. Carolina	Accepts (effective 1/1/2006)	Accepts		103021
S. Dakota		Accepts		007
Tennessee		Required		007
Texas	Accepts	Accepts		000001
Utah	Accepts			103021
Vermont		Accepts		007
Virginia	Accepts	Accepts		103021 007
Washington	Accepts	Accepts		103021
Washington, D.C.*	Accepts	Accepts		103021
West Virginia	Accepts	Accepts		007
Wisconsin				
Wyoming	Accepts	Accepts		007

***PLEASE NOTE:** States that accept only the **Non-Interactive Standards** for self-study credit accept only **half the credit** for courses that comply with QAS and the New Standards or Interactive Credit.

California's Fraud CE requirement: After July 1 2004, California CPAs subject to the accounting and auditing or governmental CPE requirement must complete an additional 8 hours of CPE credit in detecting fraud for each renewal period. CCH offers several Learning Center courses that qualify for California's new fraud requirement. Courses that qualify are indicated in the short catalog description.

CCH Small Firm Services Cancellation Policy for Training Courses

[Rev. August 6, 2010]

By submitting payment to CCH Small Firm Services ("CCH SFS") for a training seminar or course, you, the customer, acknowledge that you have read, understand and agree to this cancellation policy (the "Policy"). The fact that CCH SFS shall have planned for and incurred expenses in anticipation of your participation in the training seminar or course shall serve as adequate consideration for your assent to the Policy.

The Policy differs depending on whether you have purchased Instructor-Led Training or Self-Paced Training:

Live Instructor-Led Training (“Group-Live”): If you purchase but decide not to participate in a Group-Live training program, you may reschedule to another event of equal or lesser value.

Online Instructor-Led Training (“Group-Internet”): If you purchase but decide not to participate in a Group-Internet training program, you may request either:

1. To reschedule to another program of equal or lesser value; or
2. To substitute someone in your place.

Online Self-Paced Training (“Self-Study”): If you purchase but decide not to participate in an online self-paced training program, you may request to substitute another person to participate in the program in your place. No substitutions are permitted if you have already begun the course.

Rescheduling and Substitution Deadline: All rescheduling and substitution requests must be made within 30 days of the originally scheduled event (or in the case of the online self-paced training program, within 30 days of your purchase of the course(s)) OR by December 31st of the then-current year, whichever comes first.

FAILURE TO RESCHEDULE OR SUBSTITUTE WITHIN THE TIMELINE STATED ABOVE WILL RESULT IN FORFEITURE OF ALL FUNDS PAID TO CCH SFS FOR THE CANCELLED CLASS.

Notice to CCH SFS

All reschedule or substitution requests must be submitted in writing by the purchaser to:

CCH Small Firm Services
Attn: Training – Cancellation Request
225 Chastain Meadows Court NW
Kennesaw, GA 30144

CCH SFS’ Right to Cancel or Reschedule

CCH SFS reserves the right to cancel or reschedule any program or course. In the event that CCH SFS cancels a program or course, a full refund of the amount paid for the program or course will be issued or applied as a credit toward a rescheduled program or course. CCH SFS cannot and does not assume responsibility for any other costs (i.e. non-refundable airline tickets or hotel reservations) or damages (including consequential, exemplary, incidental, or tort damages) or for any lost profits resulting from CCH SFS rescheduling or canceling a program or course.

Email training@cchsfs.com with any questions or concerns.

Courses offered on TaxWise Learning Center

Course Title	Level	Credits
<p><u>1040 Preparation and Planning 1: Fundamentals (2010 Edition)</u></p> <p>The first course in this series introduces the fundamentals of federal income tax and gives an overview of the general income tax structure. Even for those familiar with much of the subject matter, these introductory course offers a quick brush-up. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	3 CPE
<p><u>1040 Preparation and Planning 2: Gross Income (2010 Edition)</u></p> <p>The second course in the series covers gross income and different inclusions and exclusions. Topics examined include how to report wages and benefits; which benefits are taxable and which are excludable from income; how to report different kinds of interest; miscellaneous exclusions and inclusions, as well as how to recognize excludable and includable types of income. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	4 CPE
<p><u>1040 Preparation and Planning 3: Deductions (2010 Edition)</u></p> <p>The third course in this series looks at the deductions that taxpayers are permitted to take to reduce their tax. The course details deductions in general, as well as deductions for medical expenses, taxes, interest, contributions, and miscellaneous deductions. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	3 CPE
<p><u>1040 Preparation and Planning 5: Acquisition and Disposition of Property (2010 Edition)</u></p> <p>The next course in this series discusses gains and losses; defines basic terms; explains exclusion of gain on the sale of a principal residence; nonrecognition of gain on involuntary conversions; computation of basis; and concludes by looking at the distinction between capital and ordinary assets. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	4 CPE

<p><u>1040 Preparation and Planning 7: Special Tax Computations (2010 Edition)</u></p> <p>This seventh course in the series looks at special tax computations, including the alternative minimum tax (AMT), the self-employment tax, and the kiddie tax. <i>Credit available for CPA, Enrolled Agent.</i></p>	Intermediate	3 CPE
<p><u>1040 Preparation and Planning 8: Special Problems (2010 Edition)</u></p> <p>This course covers special problems encountered in Form 1040 Preparation, including the annual accounting period, methods of accounting, and the installment method of reporting income. It also reviews IRAs, SEPs, SIMPLE plans, and other qualified self-employment plans, as well as methods of collecting taxes and the nanny tax. <i>Credit available for CPA, Enrolled Agent.</i></p>	Intermediate	4 CPE
<p><u>1040 Preparation and Planning 9: Tax Practice (2010 Edition)</u></p> <p>This course reviews the rules for filing deadlines, extensions, amended returns, payment, and different methods of filing. It covers offers in compromise and audits, then reviews the appeals process, going to court, and recovering costs from the government. <i>Credit available for CPA, Enrolled Agent.</i></p>	Intermediate	2 CPE
<p><u>1040 Preparation and Planning Part 4: Tax Computations and Credits (2010 Edition)</u></p> <p>The fourth course in this series reviews how the tax liability is computed, then describes different credits and deductions. After examining the computation of tax, the course discusses the distinction between a tax deduction and a tax credit. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	4 CPE

<p><u>1040 Preparation and Planning Part 6: Deductions for Business and Other Special Deduction Rules (2010 Edition)</u></p> <p>This sixth course in the series covers business deductions that taxpayers can use to calculate net profit and reduce tax liability. The varied treatment of different deductions is examined in the course. The course also examines the methods used in claiming depreciation, amortization, and the rules for recognized losses and bad debt. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	5 CPE
<p><u>1041 Preparation and Planning 1: Tax Fundamentals for Trusts and Estates (2010 Edition)</u></p> <p>The first course in this series provides an overview of the taxation of trusts and estates, and includes an explanation of fiduciary accounting. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	7 CPE
<p><u>1041 Preparation and Planning 2: Income and Deductions (2010 Edition)</u></p> <p>The second course in this series provides step-by-step guidance for entering income and deductions on the fiduciary income tax return. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	4 CPE
<p><u>1041 Preparation and Planning 3: Tax Computation and Completing the Return (2010 Edition)</u></p> <p>The third course in this series provides step-by-step guidance for figuring tax liability to accurately complete the fiduciary income tax return. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	2 CPE
<p><u>1041 Preparation and Planning 4: Schedule K-1 (2010 Edition)</u></p> <p>The fourth course in this series explains how to properly complete Schedule K-1 for beneficiaries. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	1 CPE

<p><u>1041 Preparation and Planning 5: Special Situations (2010 Edition)</u></p> <p>The final course in this series covers special tax issues for trusts and estates. It includes a discussion of Schedule J for certain accumulated distributions, post-mortem planning for estates and planning for the termination of trusts. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Intermediate	2 CPE
<p><u>1065 Preparation and Planning 1: Tax Fundamentals (2010 Edition)</u></p> <p>This course is the first in a four-part series designed to provide a comprehensive review of the basic principles of partnership income tax preparation, which are applicable to limited liability companies (LLCs) treated as partnerships for federal income tax purposes. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	4 CPE
<p><u>1065 Preparation and Planning 2: Income and Deductions (2010 Edition)</u></p> <p>This course is the second in a four-part series designed to provide a comprehensive review of the basic principles of partnership income tax preparation, which are applicable to limited liability companies (LLCs) treated as partnerships for federal income tax purposes. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	3 CPE
<p><u>1065 Preparation and Planning 3: Schedules and Completing the Return (2010 Edition)</u></p> <p>This is the third course in a four-part series designed to provide a comprehensive review of the basic principles of partnership income tax preparation, which are applicable to limited liability companies (LLCs) treated as partnerships for federal income tax purposes. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	5 CPE

<p><u>1065 Preparation and Planning 4: Special Situations and Planning (2010 Edition)</u></p> <p>This is the final course in a four-part series designed to provide a comprehensive review of the basic principles of partnership income tax preparation, which are applicable to limited liability companies (LLCs) treated as partnerships for federal income tax purposes. <i>Credit available for CPA, Enrolled Agent.</i></p>	Intermediate	4 CPE
<p><u>1120 Preparation and Planning 1: Introduction to Form 1120 (2010 Edition)</u></p> <p>This is the first in a series of courses on Form 1120 preparation. All of the courses in this series have been fully updated to reflect recent legislative changes. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	2 CPE
<p><u>1120 Preparation and Planning 2: Income (2010 Edition)</u></p> <p>This is the second in a series of courses on corporate income tax preparation. It provides step-by-step instructions for completing the income portion of Form 1120, and has been fully updated to reflect recent tax changes. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	3 CPE
<p><u>1120 Preparation and Planning 3: Deductions (2010 Edition)</u></p> <p>This is the third in a series of courses on corporate income tax preparation. This course provides guidance for completing the deductions section of Form 1120. All of the courses in this series have been fully updated to reflect recent legislative changes. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	5 CPE
<p><u>1120 Preparation and Planning 4: Tax and Payments (2010 Edition)</u></p> <p>This is the fourth in a series of courses on corporate income tax preparation. This course provides guidance for completing the tax and payments section of the 2009 Form 1120. All of the courses in this series have been fully updated to reflect recent legislative changes. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	2 CPE

<p><u>1120 Preparation and Planning 5: Estimated Taxes and Special Topics (2010 Edition)</u></p> <p>This is the fifth in a series of courses on Form 1120 preparation. The final course in this series reviews estimated tax payments and special tax planning rules for corporations. All of the courses in this series have been fully updated to reflect recent legislative changes. <i>Credit available for CPA, Enrolled Agent.</i></p>	Intermediate	2 CPE
<p><u>1120S Preparation and Planning 1: Tax Fundamentals (2010 Edition)</u></p> <p>This course is the first in a four-part series designed to provide a comprehensive review of S corporation income tax preparation. <i>Credit available for CPA, Enrolled Agent.</i></p>	Update	5 CPE
<p><u>1120S Preparation and Planning 2: Business Income, Deductions and Tax Payments (2010 Edition)</u></p> <p>This course is the second in a four-part series designed to provide a comprehensive review of S corporation income tax preparation. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	5 CPE
<p><u>1120S Preparation and Planning 3: Schedule K (2010 Edition)</u></p> <p>This course is the third course in a four-part series designed to provide a comprehensive review of S corporation income tax preparation. <i>Credit available for CPA, Enrolled Agent.</i></p>	Update	3 CPE
<p><u>1120S Preparation and Planning 4: Other Schedules and Tax Planning (2010 Edition)</u></p> <p>This course is the final course in a four-part series designed to provide a comprehensive review of S corporation income tax preparation. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	3 CPE

<p><u>2008 Tax News and Legislation</u></p> <p>This course explores some of the more widely applicable tax breaks, especially those impacting individuals and businesses. The course also looks at the Mortgage Forgiveness Debt Relief Act of 2007, which Congress passed in December of 2007. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Update	2 CPE
<p><u>706 Preparation and Planning Part 1: Tax Fundamentals (2009-2010 Edition)</u></p> <p>This course provides an introduction to the Form 706 and to review the general administrative issues involved in filing the return. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	3 CPE
<p><u>706 Preparation and Planning Part 2: Property of the Decedent (2009-2010 Edition)</u></p> <p>This course will educate the professional on how to accurately value and properly present the assets of the gross estate. It will discuss Schedule A real estate, Schedules B C & D stocks and bonds, mortgages and debts (owned), and insurance on a decedent's life, Schedules E & F joint tenancy property and miscellaneous property and Schedules G, H and trusts, powers of appointment and annuities. <i>Credit available for CFP™, CPA.</i></p>	Intermediate	5 CPE
<p><u>706 Preparation and Planning Part 3: Debts of Decedent (2009-2010 Edition)</u></p> <p>This course is designed to help the professional accurately prepare Schedules J, K, and L of Form 706. These schedules relate to expenses of the estate. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Intermediate	2 CPE
<p><u>706 Preparation and Planning Part 4: Credits and Deductions to the Estate (2009-2010 Edition)</u></p> <p>This course, the fourth course in the 706 series, reviews preparation of Schedules M and O, which relate to the marital deduction and charitable deduction. It also reviews preparation of Schedules P and Q, and the unified credit. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Intermediate	4 CPE

<p><u>706 Preparation and Planning Part 5: Special Situations and Completing the Return (2009-2010 Edition)</u></p> <p>This course discusses the generation-skipping transfer tax, calculating the federal estate tax and completing Form 706. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Intermediate	2 CPE
<p><u>709 Preparation and Planning: Completing the Gift Tax Return (2009-2010 Edition)</u></p> <p>This course provides an overview of how to successfully complete Form 709, the Federal Gift Tax Return. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	3 CPE
<p><u>Accumulated Earnings and Personal Holding Company Taxes</u></p> <p>This course reviews two penalty taxes imposed on C Corporations: the accumulated earnings tax and the personal holding company tax. <i>Credit available for CPA, Enrolled Agent.</i></p>	Intermediate	3 CPE
<p><u>Amortization Rules (Third Edition)</u></p> <p>This course covers the basics of amortization rules and updates you on recent developments in the area. <i>Credit available for CPA, Enrolled Agent.</i></p>	Overview	2 CPE
<p><u>Bankruptcy Act of 2005</u></p> <p>The focus of this course is on the new federal bankruptcy law and how it affects tax payments. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	2 CPE
<p><u>Capital Gains and Losses: Taxation Fundamentals (Third Edition)</u></p> <p>This course provides an overview of the key concepts and tax consequences of transactions involving capital gains and losses. It reviews the basic rules and what you can do to take maximum advantage of them. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	4 CPE

<p><u>Capital Gains, Dividends and Income Brackets: Impact of the Reduced Tax Rates (Second Edition)</u></p> <p>This course reviews the impact of recent tax rate changes on capital gains, dividends and income brackets. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Update	2 CPE
<p><u>Capitalizing Intangibles: New Rules (Second Edition)</u></p> <p>This course provides a detailed overview of new, wide-sweeping regulations on capitalizing intangibles. It covers those intangibles that are required to be capitalized, new rules regarding intangibles acquired in a business acquisition, and the Code Sec. 197 rules on amortizing certain intangibles. <i>Credit available for CPA, Enrolled Agent.</i></p>	Update	3 CPE
<p><u>Cars: Expenses and Deductions (2010)</u></p> <p><i>Cars: Expenses and Deductions</i> will guide you through the ins and outs of maximizing business deductions for cars by providing detailed, clear explanations and practical examples of how the tax law is applied. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	7 CPE
<p><u>Choice of Business Entity (Second Edition)</u></p> <p>This course examines one of the most critical decisions that a business can make: deciding on the entity classification under which it will operate as a business. <i>Credit available for CPA, Enrolled Agent.</i></p>		3 CPE
<p><u>Circular 230: Staying Compliant (Second Edition)</u></p> <p>This course explores Circular 230, the IRS's rules of practice. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	2 CPE
<p><u>Consolidated Returns: Overview</u></p> <p>This course provides an overview of the federal tax rules that govern consolidated returns. <i>Credit available for CPA, Enrolled Agent.</i></p>	Overview	5 CPE

<p><u>Consolidated Returns: Determining Whether to File</u></p> <p>This course introduces the many factors to consider in determining whether an affiliated group of corporations should elect to file a consolidated return. <i>Credit available for CPA, Enrolled Agent.</i></p>	Overview	4 CPE
<p><u>Corporate Tax Part 1: Formation and Operation (Second Edition)</u></p> <p>This course provides essential information regarding the formation and taxation of corporations. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	5 CPE
<p><u>Corporate Tax Part 2: Distributions (Second Edition)</u></p> <p>This course describes the tax effects of distributions of money and property by a corporation to its shareholders. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	6 CPE
<p><u>Corporate Tax Part 3: Reorganizations (Second Edition)</u></p> <p>This course provides essential information regarding the 7 basic types of tax-free corporate reorganizations. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	4 CPE
<p><u>Depreciation Course (2010 Edition)</u></p> <p>This course helps enhance your understanding of depreciating assets using the Modified Accelerated Cost Recovery System (MACRS) by reviewing basics such as the applicable MACRS depreciation methods and conventions, MACRS elections, the proper method to determine any asset's recovery (depreciation) period, MACRS 50 percent bonus depreciation, and much more. <i>Credit available for CPA, Enrolled Agent.</i></p>	Update	6 CPE
<p><u>Developments in 2007 for Individuals</u></p> <p>Top developments for 2007 that affect individual taxpayers are explained, including tax legislation, court decisions, new regulations, and helpful IRS guidance. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	2 CPE

<p><u>Domestic Production Activities Deduction: Evolving Rules (Second Edition)</u></p> <p>This course explains the Code Sec. 199 domestic production activities deduction (also know as the manufacturing deduction). <i>Credit available for CPA, Enrolled Agent.</i></p>	Update	2 CPE
<p><u>Economic Distress: Tax Rules for Alleviation</u></p> <p>This course focuses on tax pathways out of economic distress for both individuals and businesses. <i>Credit available for CPA, Enrolled Agent.</i></p>	Overview	2 CPE
<p><u>Emergency Economic Stabilization Act of 2008</u></p> <p>This course reviews tax changes made by the Emergency Economic Stabilization Act of 2008, which impacts both individuals and businesses. <i>Credit available for CPA, Enrolled Agent.</i></p>	Update	2 CPE
<p><u>FIN 48: Roadmap or Compass for the IRS? (2008 Edition)</u></p> <p>This course explores FIN 48, <i>Accounting for Uncertainty in Income Taxes</i>, which impacts how taxes need to be noted for accounting purposes. <i>Credit available for CPA.</i></p>	Basic	3 CPE
<p><u>Family Limited Partnerships (Second Edition)</u></p> <p>This course provides an overview of the family limited partnership (FLP) structure, including formation and operational issues, use as an estate planning and asset protection tool, and the tax and nontax advantages and disadvantages of this popular entity. <i>Credit available for CFPTM, CPA, Enrolled Agent.</i></p>	Overview	3 CPE
<p><u>Home Office: Expenses and Deductions (2010 Edition)</u></p> <p>This course will guide you through the ins and outs of maximizing business deductions for home offices. <i>Credit available for CPA, Enrolled Agent.</i></p>	Intermediate	6 CPE

<p><u>IRS Audit Process (Second Edition)</u></p> <p>This course provides an overview of IRS audit programs. It provides both a "big picture", and reviews the activities of particular IRS offices.</p> <p><i>Credit available for CPA, Enrolled Agent.</i></p>	Overview	3 CPE
<p><u>Indirect Methods of Reconstructing Income</u></p> <p><i>Indirect Methods of Reconstructing Income</i> explores some of the methods and means employed by the IRS to fight crime. (Qualifies for California's Fraud CE requirement.)</p> <p><i>Credit available for CPA.</i></p>	Intermediate	3 CPE
<p><u>Intrafamily Transfers of Small Businesses</u></p> <p>This course reviews the tax issues that arise when a small business client transfers the business to a family member.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Overview	2 CPE
<p><u>Itemized Deductions: What Is and Is Not Deductible (Third Edition)</u></p> <p>This CPE course provides a detailed explanation of the six types of itemized deductions that individual taxpayers may use.</p> <p><i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	3 CPE
<p><u>Kess on Tax Legislation 2009: American Recovery and Reinvestment Act of 2009</u></p> <p>This course provides a detailed overview of the federal tax implications of the American Recovery and Reinvestment Act of 2009. It also covers additional tax changes that became effective in 2009.</p> <p><i>Credit available for CPA, Enrolled Agent.</i></p>	Update	5 CPE

<p><u>Kess on the 2004 Tax Legislation: Insights and Strategies</u></p> <p>In <i>Kess on the 2004 Tax Legislation: Insights and Strategies</i>, noted tax experts Sidney Kess, J.D., CPA, and Barbara Weltman, J.D., take a straightforward and practical look at the 2004 tax acts -- the <i>Working Families Tax Relief Act of 2004</i> and the <i>American Jobs Creation Act of 2004</i>. <i>Credit available for CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Update	6 CPE
<p><u>Like-Kind Exchanges (Second Edition)</u></p> <p>This course guides you through effective use of the tax-deferral techniques available under Code Sec. 1031, like-kind exchanges. It reviews new developments and recurrent issues that have impacted either taxpayers or the IRS. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	3 CPE
<p><u>Partnership Taxation Fundamentals (Third Edition)</u></p> <p>This course provides a basic understanding of how a partnership operates and how partners are taxed on their income from the partnership. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	6 CPE
<p><u>Passive Activity Loss Limitations</u></p> <p>This course provides an overview of the passive activity loss rules. <i>Credit available for CFPTM, CPA, Enrolled Agent.</i></p>	Overview	3 CPE
<p><u>Recent Tax Developments (January - February 2010)</u></p> <p>This CPE Course, developed by noted tax authorities Sidney Kess and Barbara Weltman, provides you with an overview of recent tax developments. <i>Credit available for CPA, Enrolled Agent.</i></p>	Update	2 CPE

<p><u>Recent Tax Developments (January-February 2009)</u></p> <p>This course reviews recent tax issues such as cases, regulations, rulings and other IRS pronouncements. A practice management tip reviewing tax law changes for 2009 is also included. Credit available for CPA, Enrolled Agent.</p>	Update	2 CPE
<p><u>Recent Tax Developments (July - August 2010)</u></p> <p>This CPE Course, developed by noted tax authorities Sidney Kess and Barbara Weltman, provides you with an overview of recent tax developments. Credit available for CPA, Enrolled Agent.</p>	Update	2 CPE
<p><u>Recent Tax Developments (July-August 2009)</u></p> <p>This course focuses on recent tax developments that will affect both individuals and businesses. It also covers how to help clients who were victims of the Madoff Ponzi scheme or other recent similar financial schemes.</p> <p>It includes all of the IRS guidance that has followed enactment of the new law and looks at key provisions, developments, and potential changes on the horizon. Credit available for CPA, Enrolled Agent.</p>	Update	2 CPE
<p><u>Recent Tax Developments (March - April 2010)</u></p> <p>This CPE Course, developed by noted tax authorities Sidney Kess and Barbara Weltman, provides you with an overview of recent tax developments. Credit available for CPA, Enrolled Agent.</p>	Update	2 CPE
<p><u>Recent Tax Developments (May - June 2010)</u></p> <p>This CPE Course, developed by noted tax authorities Sidney Kess and Barbara Weltman, provides you with an overview of recent tax developments. Credit available for CPA, Enrolled Agent.</p>	Update	2 CPE

<p><u>Recent Tax Developments (November-December 2009)</u></p> <p>This CPE Course, developed by noted tax authorities Sidney Kess and Barbara Weltman, provides you with an overview of recent tax developments.</p> <p>This series reviews what is happening or is about to happen on the tax scene and highlights planning tips and techniques to help you in your practice. Credit available for CPA, Enrolled Agent.</p>	Update	2 CPE
<p><u>Recent Tax Developments (September-October 2009)</u></p> <p>This CPE Course, developed by noted tax authorities Sidney Kess and Barbara Weltman, provides you with an overview of recent tax developments.</p> <p>This series reviews what is happening or is about to happen on the tax scene and highlights planning tips and techniques to help you in your practice. Credit available for CPA, Enrolled Agent.</p>	Update	2 CPE
<p><u>Revised Form 990: New Compliance Challenges</u></p> <p>This course examines the content of the revised Form 990 and its instructions, as well as the disclosure requirements for the new form and other forms filed by exempt organizations. Credit available for CPA, Enrolled Agent.</p>	Intermediate	3 CPE
<p><u>S Corporations (Sixth Edition)</u></p> <p>This course reviews the taxation of S Corporations and their shareholders. It examines the passthrough system and its effects on shareholders and on the corporation. Credit available for CPA, Enrolled Agent.</p>	Basic	4 CPE
<p><u>S Corporations: Formation and Liquidation (Third Edition)</u></p> <p>This course reviews the key issues that all tax professionals should be aware of when dealing with the formation or liquidation of an S corporation. Credit available for CPA, Enrolled Agent.</p>	Intermediate	5 CPE

<p><u>Strategies for Reducing the Self-Employment Tax (Third Edition)</u></p> <p>This course will help you understand who is subject to the self-employment tax, and how to calculate it using the regular method and optional methods. Credit available for CPA, Enrolled Agent.</p>	Overview	4 CPE
<p><u>Tax Accounting Methods (Third Edition)</u></p> <p>Tax Accounting Methods (Third Edition) reviews the tax law that governs accounting methods, and the affect of changing accounting methods on taxpayers. Credit available for CPA, Enrolled Agent.</p>	Basic	3 CPE
<p><u>Tax Accounting Periods (Third Edition)</u></p> <p>This CPE course provides an overview of the basic rules for tax accounting periods and concepts. Credit available for CPA, Enrolled Agent.</p>	Basic	2 CPE
<p><u>Tax Accounting: Inventories (Second Edition)</u></p> <p>Tax Accounting: Inventories provides an overview of the basic rules regarding inventory concepts, including applicable provisions and current developments. Credit available for CPA, Enrolled Agent.</p>	Basic	2 CPE
<p><u>Tax Breaks for Going Green (Second Edition)</u></p> <p>This course describes tax breaks available for going "green" for both individuals and businesses. Credit available for CPA, Enrolled Agent.</p>	Overview	2 CPE
<p><u>Tax Considerations in Starting and Terminating a Business (Second Edition)</u></p> <p>The focus of this course is on the tax considerations in starting a business. Credit available for CPA, Enrolled Agent.</p>	Overview	2 CPE

<p><u>Tax Credits: Business (Third Edition)</u></p> <p>Tax Credits: Business provides you with an overview of the tax credits available to businesses, from sole proprietorships to large corporations. It reviews the basic requirements for claiming these credits, along with their interrelationships and limitations. Credit available for CFPTM, CPA, Enrolled Agent.</p>	Basic	4 CPE
<p><u>Tax Increase Prevention and Reconciliation Act of 2005</u></p> <p>This course reviews the Tax Increase Prevention and Reconciliation Act of 2005, which makes a number of important changes affecting many individuals, investors, and businesses. Credit available for CPA, Enrolled Agent.</p>	Update	2 CPE
<p><u>Tax Penalties: A Developing Danger (Second Edition)</u></p> <p>This course explores the recent changes to the Code Sec. 6694 preparer penalty standards, with particular emphasis on the first tier penalty under Code Sec. 6694(a). Credit available for CPA, Enrolled Agent.</p>	Basic	2 CPE
<p><u>Tax Relief for a Business In Distress</u></p> <p>This course explores transactions that give rise to losses companies may claim because of an economic downturn or a specific event. Credit available for CPA, Enrolled Agent.</p>	Intermediate	3 CPE
<p><u>Tax Strategies for Sideline Businesses</u></p> <p>Tax Strategies for Sideline Businesses focuses on the tax implications of running a sideline business. Credit available for CPA, Enrolled Agent, Personal Financial Specialist.</p>	Overview	2 CPE
<p><u>Travel and Entertainment: Expenses and Deductions (2010)</u></p> <p>This course will guide you through the ins and outs of maximizing business deductions for travel and entertainment by providing detailed, clear explanations and practical examples of how the tax law is applied. Credit available for CPA, Enrolled Agent.</p>	Overview	6 CPE

<p><u>Worker Classification: Employment Taxes Issues</u></p> <p>This course discusses the growing importance of properly classifying workers as employees or independent contractors, and the IRS's increasing efforts to tackle the misclassification of workers as independent contractors. Credit available for CPA, Enrolled Agent.</p>	Overview	2 CPE
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