

2010 Annual Review of Recent Tax Cases ©

Objective: Many CPAs and in-house accountants cannot keep up with the continuous stream of new court decisions that affect their tax practice or business. This course will review numerous recent tax cases. Most of the cases reviewed will be from the U.S. Tax Court. However, decisions from other federal courts and the U.S. Supreme Court may also be included. The instructor will review the facts, issues and the holding in each case. More importantly, he will emphasize the lessons that can be learned. Tips on what the parties could have done to better position themselves to win the case will be given.

Topics that may be covered include:

- Family limited partnerships
- Taxation of corporations and LLCs
- Compensation techniques
- Estate planning techniques
- Real estate taxation including like-kind exchanges
- Penalty provisions
- Valuation issues
- Expenditures – should they be expensed or capitalized?
- The current “hot topics”

CPE: 4 or 8 hours

Level: Update

Category: Tax

Prerequisites: None

Instructor: Dennis Gerschick