

# *Creative Tax Strategies - The Hurdles to Overcome* ©

**Objective:** Most taxpayers want to minimize their over-all tax burden. To help them accomplish their goal, tax planners need to know a number of things including: (1) the rules provided by the Internal Revenue Code and the tax regulations; (2) judicial doctrines and prior court decisions; (3) the IRS's position on various tax issues; (4) expected changes in tax legislation; (5) and the taxpayer's own financial position. This course will address the hurdles that must be overcome, including those imposed by the IRS and courts.

## **What you will learn:**

- The difference between effective tax planning and actions that can be penalized for
- Obstacles to effective tax planning imposed by the Internal Revenue Code.
- Impediments to effective tax planning used by the IRS
- Judicial doctrines that should be considered
- Penalties that may be imposed on the taxpayer or their advisor due to improper tax planning

**CPE:** 4 or 8 hours

**Level:** Intermediate to Advanced

**Category:** Tax

**Prerequisites:** None, but this course compliments “**Creative Tax Strategies – The Benefits**”

**Instructor:** Dennis J. Gerschick

**Code:** CTSH