

Medley of Tax Topics ©

Objective: Many CPAs do not want to focus on only one topic or area such as corporate taxation for an entire course. This course allows a CPE sponsor to select a variety of topics, which makes for an educational and entertaining day. The CPE sponsor can also suggest other topics to be addressed and/or select from the following list.

Learning objectives that may be chosen from to address:

- Describe the limitations on the use of tax losses
- Explain the rules governing a purchase of an LLC member's interest
- Explain the tax aspects of divorce
- Analyze the tax-free split-offs, spin offs, and split-ups
- Explain the ABCs of tax-free reorganizations
- Point out the pros and cons of a like-kind exchange
- Note the rules pertaining to involuntary conversions
- Highlight section 6166: Estate tax deferral
- Assess the rules provided by section 2703 concerning buy-sell agreements
- List the rules regarding discharge of indebtedness income
- Summarize the accumulated earnings tax
- Compare LLC vs. S corporation
- Describe the tax consequences of a corporate liquidation
- Assess federal tax penalties

CPE: 4 or 8 hours

Level: Overview

Category: Tax

Prerequisites: None

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Code: MOTT