CTCPA
Connecticut Society of CPAs

- **Your Selections:** Fields of Study: **Taxes**

FEATURED

Higgins Advisory AI Series

Up to 16.00 Credits

$ Member Price: $529

The 2026 Higgins Advisory AI Series delivers focused, practical training designed specifically for CPAs and finance professionals who want to confidently integrate AI into daily workflows. Built specifically for accounting professionals, this series offers live, interactive instruction with real-world demonstrations - not theory. Register for the series and save more than 25%!

LEARNING PATH: Staff Accountant Core Foundations

Tuesday, Sep. 1 3:00am - Wednesday, Sep. 30 1:00pm Online 10.00 Credits $ Member Price: $259

REGISTRATION INSTRUCTIONS: This is a Learning Path which contains several courses for a total of 10 CPE. Once registered, detailed instructions will be emailed to sign up for each individual course. You must attend each course by April 30, 2027.

LEARNING PATH: Compliance in a Box

Tuesday, Sep. 1 3:00am - Wednesday, Sep. 30 11:00pm Online 20.00 Credits $ Member Price: $449

REGISTRATION INSTRUCTIONS: This is a Learning Path which contains several courses for a total of 20 CPE. Once registered, detailed instructions will be emailed to sign up for each individual course. You must attend each course by April 30, 2027.

Surgent's Preparing C Corporation Tax Returns for New Staff and Paraprofessionals

Tuesday, Sep. 15 9:00am - 5:00pm Online 8.00 Credits Member Price: $279

Individual Class Pass Company Coupon Book

This course is a great foundation to introduce new preparers to tax rules related to business returns. The course covers tax areas affecting all business entities, providing a solid basis for staff to handle business entity returns. Such business tax topics include the sale of assets used in a trade or business (Form 4797), depreciation (Form 4562), deductible and nondeductible items, and the basics of uniform capitalization. The objective of this course is to train new staff accountants, data processing employees, paraprofessionals, and bookkeepers to prepare complicated federal corporate income tax returns. It is a hands-on and practical course, with extra emphasis on changes to forms under new tax law.

Surgent's Liquidation of Flow-Through Entities for LLCs and Partnerships

Tuesday, Sep. 15 10:00am - 12:00pm Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

Part of the technical competence of most experienced accounting and finance professionals is the ability to advise owners of S corporations and partnerships or multiple-member LLCs treated as partnerships regarding the tax rules that apply when these entities liquidate. Entity liquidations do not occur every day; but they do occur, and often at very critical times in the business life of the entity and its owners. All accounting and finance professionals should be able to advise their clients about the tax issues associated with client businesses that go out of existence and liquidate. This program explains the tax consequences associated with liquidating S corporations, partnerships, and multiple-member limited liability companies treated as partnerships.

Surgent's Taxation of the Mobile Workforce

Tuesday, Sep. 15 10:00am - 12:00pm Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

Today's workforce looks a lot different than it used to. With more people working from home and across state lines, employers must examine withholding and unemployment laws in a new light. In this course, we will examine tried and true rules in this area and examine statutes that are still

developing. Using real-life examples and discussion, we will examine state laws on reciprocity and residency requirements. We will also look at what to do when state laws are silent or conflict on a particular issue so you can keep your clients in compliance and be well-prepared for the questions that will come your way in these ever-changing times.

Corporate Transparency Act Developments

Tuesday, Sep. 15 1:00pm - 3:00pm Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

U.S. Department of Treasury's Financial Crimes Enforcement Network (FinCEN) imposed a new reporting requirement that went into effect on January 1, 2024. Millions of businesses may have to file a Beneficial Ownership Information (BOI) Report. In a surprise turn of events, the Federal District Court from the Northern District of Alabama ruled on March 1, 2024 in National Small Business United v. Yellen ("NSB") that the CTA is unconstitutional. This course will discuss the CTA's provisions and the court's decision in NSB. Also covered will be future implications for business entities and steps to consider given the recent ruling. We will also discuss recent proposed rulemaking by FinCen with respect to nonfinanced purchases of residential real estate and gratuitous transfers so that businesses can prepare for any additional reporting burdens that might arise. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Top Business Tax Planning Strategies

Tuesday, Sep. 15 1:00pm - 3:00pm Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

Business strategies for 2026 are based on important tax changes made in the One Big Beautiful Bill Act (OBBBA). There are a number of important business tax changes that can be used to develop tax planning strategies that have great advantages for businesses and their owners. This program covers many important business tax changes and the implications for tax planning founded on them.

Surgent's Hiring New Workers and Payroll Taxes

Tuesday, Sep. 15 2:00pm - 4:00pm Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

When a new employee is hired, there are a lot of things the employer needs to take care of. Aside from getting employment contracts signed, training lined up, and the new hire breakfast planned, employers are tasked with making sure all of the payroll forms are filled out. For many small business owners, this can be a source of anxiety. They often wonder if they have everything they need. They also hear horror stories about potential IRS penalties for not having all of the boxes checked. In this course, we will explore the payroll compliance side of hiring new employees. From the alphabet soup of forms that need to be filled out to the initial payroll tax forms, we have you covered if you are a new practitioner or new business owner. We will even discuss the surprisingly difficult-to-navigate world of unemployment insurance.

What If Your Client Didn't Take Reasonable Compensation

Tuesday, Sep. 15 3:00pm - 4:00pm Online 1.00 Credits Member Price: $55

Individual Class Pass

Are you a new advisor handling S Corp clients, or perhaps a seasoned professional facing this common scenario: "My S Corp client didn't take reasonable compensation last year. Now what?" Knowing that reasonable compensation isn't just a tax obligation, but a strategic financial decision, you need to be armed with expert knowledge to help your client navigate this situation. Join us to discuss IRS regulations, understand preventive measures, and address challenges within the year. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Essential Depreciation and Expensing Update

Wednesday, Sep. 16 9:00am - 12:30pm Online 4.00 Credits Member Price: $159

Individual Class Pass Company Coupon Book

This course offers a comprehensive analysis of the evolving rules surrounding depreciation, amortization, and property transactions, incorporating the latest inflation adjustments and technical corrections. It offers practical guidance through real-world examples and case studies to clarify complex rules and help professionals stay compliant and informed amid ongoing change.

Surgent's The One Big Beautiful Bill Act (OBBBA): What You Need To Know

Wednesday, Sep. 16 9:00am - 12:30pm Online 4.00 Credits Member Price: $199

Individual Class Pass Company Coupon Book

Many accounting and finance practitioners have had difficulty understanding and applying the One Big Beautiful Bill Act (OBBBA). Accounting and finance practitioners are still confused and challenged by many of the new and extended tax provisions that the OBBBA delivered. Mastering these crucial provisions requires multiple exposures to these challenging tax changes. This program is a four-hour review and analysis of the most important changes from the OBBBA that impact both individual and business taxpayers. This course affords accounting and finance practitioners an opportunity to gain a broader, deeper understanding of this wide-ranging set of new tax rules, to grasp what is new and what is a continuance of prior rules, and to develop deeper planning insights into the many changes that the OBBBA contains. To the extent that the Treasury has provided guidance relating to OBBBA changes, we will discuss that guidance. We will also point out areas where Treasury guidance would be useful and areas where guidance is expected.

Surgent's Top Ten Questions from Partnership Clients Regarding the Section 754 Election

Wednesday, Sep. 16 9:00am - 12:30pm Online 4.00 Credits Member Price: $159

Individual Class Pass Company Coupon Book

This program is an in-depth analysis of the Section 754 election and the two adjustments associated with the election under Section 743(b) and Section 734(b). The 754 election is a highly technical provision that provides great tax benefits to the owners of the partnership, and particularly in the case of Section 743(b), a new partner. This course covers the most common questions encountered by practitioners in their daily practices. The program includes a number of examples that provide insights into the mechanics of the two adjustments that follow upon a Section 754 election.

Surgent's Exploring Client Advisory Services: Tax Due Dates and Penalties/Where Do I Need To File?

Wednesday, Sep. 16 10:00am - 12:00pm Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

This course provides essential knowledge for Client Advisory Services (CAS) professionals navigating multistate taxation and managing tax deadlines. We'll start by exploring the implications of the Wayfair decision, focusing on general rules for sales and income tax nexus across states. You'll learn what to look for in state statutes and gain a solid foundation for filing requirements. Additionally, we'll cover key tax due dates, how to handle missed deadlines, and potential relief options. Whether you're new to the field or running your own practice, this course will equip you with the tools to succeed.

Surgent's Where To Live in Retirement

Wednesday, Sep. 16 10:00am - 12:00pm Online 2.00 Credits Member Price: $119

Individual Class Pass Company Coupon Book

Deciding where to live in retirement is a challenge that involves a multitude of factors that differ for everyone. Each person and couple should evaluate their current living situation to see where their goals and lifestyles in retirement can best be met. The program covers the various factors that most people should consider when thinking about where to spend their retirement years.

Multi Year Failure to File: Getting into Compliance

Wednesday, Sep. 16 10:00am - 6:00pm Online 8.00 Credits Member Price: $239

Individual Class Pass Company Coupon Book

This comprehensive program equips CPAs with the knowledge and practical tools to handle clients who have failed to file tax returns for multiple years. The course covers every stage of the process-from client onboarding and transcript analysis to risk assessment, ethical considerations, and resolution strategies. Participants will learn how to manage cases involving individuals, married couples, businesses, payroll taxes, and S corporations, including situations with missing records and potential criminal exposure. Real-world examples, IRS references, and best practices are integrated throughout to ensure confidence and compliance. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

The Best Federal Tax Update Course by Surgent

Wednesday, Sep. 16 11:30am - 7:30pm Online 8.00 Credits Member Price: $299

Individual Class Pass Company Coupon Book

In this continually revised course, tax advisors will be fully updated on the most recent enacted legislation and IRS guidance, as well as major trends on the horizon with a view toward planning considerations. This update course is designed for all practitioners, both those working in public accounting as well as those in private industry, who need the latest information on tax changes. Please Note: Due to content overlap, it is recommended that this course NOT be taken together with BITU.

Basic Individual Taxation Course

Wednesday, Sep. 16 12:30pm - 2:30pm Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

Please join us for an introductory course on the fundamentals of preparing and filing an individual federal income tax return. We will cover topics such as what the federal income tax is and how it is computed. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Making Sense of Essential OBBBA Provisions

Wednesday, Sep. 16 1:00pm - 3:00pm Online 2.00 Credits Member Price: $119

Individual Class Pass Company Coupon Book

When clients ask questions about the impact of new tax legislation embodied in OBBBA, it is important that accounting and finance practitioners can reply with accurate and relevant planning strategies. This program prepares accounting and finance practitioners with the knowledge and insights to help their clients apply the new law to their advantage. This program is an introduction and review of some of these critical changes and their impact on individual and business taxpayers. By taking this program, accounting and finance practitioners will have a broader, deeper understanding of many of the OBBBA changes that impact their clients. This course is a two-hour review and analysis of what we consider some of the most important changes from the OBBBA impacting clients

and perhaps their businesses.

Surgent's Federal Tax Update

Wednesday, Sep. 16 1:30pm - 5:00pm Online 4.00 Credits Member Price: $159

Individual Class Pass Company Coupon Book

Both businesses and individual clients face major changes as a result of new legislation, and tax professionals face the considerable challenge of delivering effective planning advice and services to address this myriad of recent developments. This course addresses this challenge and also encompasses the latest cases and rulings applicable to individual and business clients. Continually updated to reflect enacted legislation. Please Note: Due to content overlap, it is recommended that this course NOT be taken together with BIT4.

Surgent's Section 529 Plans: A Comprehensive Guide

Wednesday, Sep. 16 2:00pm - 4:00pm Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

This course provides a thorough examination of qualified tuition programs (Section 529 plans), focusing on their tax treatment, planning applications, and recent legislative changes. Participants will learn how 529 plans operate, what qualifies as education expenses, and how contributions, distributions, and beneficiary changes are treated under federal law. The course explores practical planning strategies, including 529-to-Roth IRA rollovers, multigenerational "dynasty" 529 planning, grandparent-owned account considerations, and interplay with financial aid. It also addresses state-level variations, compliance issues, and common pitfalls. Using real-world scenarios, the course evaluates when 529 plans are advantageous, the limitations families may encounter, and alternative approaches to education and long-term savings. Participants will gain a clear understanding of tax benefits, penalties, strategic funding approaches, and planning opportunities for high-net-worth families as well as typical households.

Federal Taxation Interest Group Meeting

Thursday, Sep. 17 9:00am - 10:00am Online 0.00 Credits

This virtual meeting of the Federal Taxation Group will be an open format for any members to share issues or pain points they may be experiencing in the current tax season. The group welcomes those with an interest no matter your career stage or level of expertise. Pre-register for the meeting and you can then access the link in your online CTCPA account under My Upcoming Events the day of the meeting.

Surgent's New and Expanded Tax Benefits Associated with Section 1202 – Qualified Small Business Stock

Thursday, Sep. 17 9:00am - 11:00am Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

This program reviews and analyzes the important changes made by the One Big Beautiful Bill Act (OBBBA) to qualified small business stock (QSBS) covered under Section 1202. Effective for stock issued after July 4, 2025, there are important changes that make Section 1202 much more appealing to clients willing to run the risks associated with doing business as a C corporation. These enhanced provisions could potentially lead to exclusion of capital gains if very strict compliance rules are followed. Section 1202 application is particularly attractive for start-ups and entrepreneurial endeavors. For taxpayers willing to confront the technical challenges of this provision, Section 1202 may produce impressive tax advantages.

Surgent's Employer's Handbook: Health Care, Retirement, and Fringe Benefit Tax Issues

Thursday, Sep. 17 9:00am - 12:30pm Online 4.00 Credits Member Price: $159

Individual Class Pass Company Coupon Book

The employer-employee relationship strains both sides in uncertain times, and businesses need CPAs, controllers, and other advisors to provide understanding of the complex legal, tax, and health care issues associated with all aspects of employment. This course provides in-depth coverage of this critical area.

Surgent's The Complete Guide to Payroll Taxes and 1099 Issues

Thursday, Sep. 17 9:00am - 5:00pm Online 8.00 Credits Member Price: $279

Individual Class Pass Company Coupon Book

Employment taxes are often overlooked as an area where more planning may be effective. Payroll taxes have become an increasing burden for the average business, and IRS penalties for noncompliance have risen dramatically in recent years. The Service has announced that uncovering noncompliance by employers ranks high on its audit list. This course presents a comprehensive overview of federal payroll taxes, Form 1099, and related compliance issues.

The Best Individual Income Tax Update Course by Surgent

Thursday, Sep. 17 9:00am - 5:00pm Online 8.00 Credits Member Price: $299

Individual Class Pass Company Coupon Book

This highly informative course comprehensively covers all the latest tax law developments. The focus is on individual taxation and discussion of the planning opportunities practitioners need to understand to help clients respond effectively. You will come away from the course with the up-to-date knowledge to educate your individual tax clients and implement tax-saving ideas that will serve their ever-evolving needs. This course is continually updated to reflect enacted legislation. Please Note: Due to content overlap, it is recommended that this course NOT be taken together with BFTU.

Surgent's Guide to Understanding the At-Risk Basis Rules and Forms 6198 and 7203

Thursday, Sep. 17 10:00am - 12:00pm Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

Many tax clients with losses from their S corporations, partnerships, and multiple-member LLCs treated as partnerships will want to use these losses to offset their other income from other sources. This program explains when, why, and how the at-risk rules apply to allow or to prevent the owner of a pass-through entity from taking a loss from a pass-through entity and using it to offset other income. This program is extremely helpful for anyone with pass-through entity clients.

Surgent's Fiduciary Income Tax Returns – Form 1041 Workshop with Filled-in Forms

Thursday, Sep. 17 10:00am - 6:00pm Online 8.00 Credits Member Price: $279

Individual Class Pass Company Coupon Book

This course is designed as a comprehensive guide to the core concepts of trust and estate income tax preparation. The course explains the common terminology and complicated income tax rules of estates and trusts, fiduciary accounting, and an introduction to or refresher on preparing Form 1041. This practical, over 300-page manual is an excellent reference source for your practice, which begins with quite simple cases. Building upon that base throughout the manual, the course ends with two complicated preparation cases, one trust and one estate, each with filled-in forms.

Written Information Security Plans

Thursday, Sep. 17 11:00am - 12:00pm Online 1.00 Credits Member Price: $55

Individual Class Pass

Thsi course provides a comprehensive overview of Written Information Security Plans (WISP), focusing on their purpose, requirements, and implentation. All PTIN holders must certify they have a WISP prior to renewal, along with certifying the training of employees, staff and contractors as necessary. Participants will explore the history and legal foundation of WISP under the Gramm-Leach-Bliley Act, and how compliances is enforsed through IRS Circular 230, AICPA Statments of Standards, The American Bar Associations and the Federal Trade Commission (FTC). This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Introduction to Charitable Gifting for Individual Taxpayers

Thursday, Sep. 17 1:00pm - 3:00pm Online 2.00 Credits Member Price: $119

Individual Class Pass Company Coupon Book

This course is designed to provide a comprehensive understanding of charitable gifting strategies and their implications for individual taxpayers. Participants will explore the fundamentals of charitable giving, including the tax benefits, legal considerations, and planning opportunities available under

current tax law. The course will cover the types of organizations that qualify for charitable contributions, the income and estate tax treatment of gifts, and the various methods of structuring charitable donations to maximize tax efficiency. Attendees will learn about specific charitable gifting techniques such as donor-advised funds, charitable remainder trusts, and qualified charitable distributions from retirement accounts. The course will also examine tax deduction limits, substantiation requirements, and the impact of state tax credits on charitable giving. By the end of the course, participants will be equipped with the knowledge and tools to guide clients in implementing effective charitable giving strategies that align with their financial and philanthropic goals.

Surgent's Weekly Expert Hour

Thursday, Sep. 17 2:00pm - 3:00pm Online 1.00 Credits Member Price: $79

Individual Class Pass

As financial and tax professionals well know, information overload is a constant struggle we face because things change quickly, and the sheer number of changes being made on a daily basis is enormous. Of great importance to small and medium tax and advisory firms is differentiating between changes that are relevant to our practice and our clients and changes that are new but totally irrelevant. Distinguishing between the two is difficult and time-consuming. Mike Tucker and a team of experts are pleased to present a weekly series designed to eliminate the clutter and get you what you need to stay up-to-date and perform for your clients. Mike and his co-presenters will dispense news on current events impacting taxes, finance, and industry. The subject matter will differ each week and intermittently include topics such as Social Security and Medicare. The panelists will discuss personal and corporate tax matters as well as other late-breaking news related to practitioners' personal finances and those of their clients. Every financial professional will benefit from this series. This is a cost-effective way for accountants to fulfill their compulsory continuing education because this weekly series will include almost 40 one-hour presentations. Sign up today — your clients and your bottom line will thank you.

Navigating IRS Collections: The Collection Process

Thursday, Sep. 17 2:00pm - 4:00pm Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

This course is designed for tax professionals seeking to understand and navigate the IRS collection process effectively. Participants will gain indepth knowledge of the various collection methods

employed by the IRS, including liens, levies and wage garnishments. Additionall, participants will leand strategies to avoid or halt collection actions and the implications of the statute of limitations on tax collection. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Going Out on Your Own: Entity Types and Accounting Methods

Thursday, Sep. 17 3:00pm - 5:00pm Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

Starting a business is tough! There are lots of decisions to be made and things to think about. You may feel like you have a great idea. You have done your marketing research, developed a prototype, and even looked at locations for your new office. Then it dawns on you.... What type of entity do I need to be? Is there really an advantage to choosing one entity type over the other? In this class, we will dig into the differences between entity types - from taxes to liability. We will also look at the advantages and disadvantages of different methods of accounting. Whether you are a small business owner looking to start something new or a practitioner looking to expand your client advisory services, this course is the one for you!

Tax Depreciation: Review and Update

Thursday, Sep. 17 4:00pm - 6:00pm Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

A discussion of recent law changes that impact capitalization, depreciation, and disposition of assets. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Tax Implications of Retirement Plan Distributions

Thursday, Sep. 17 5:00pm - 6:00pm Online 1.00 Credits Member Price: $55

Individual Class Pass

This session will address the complex rules of retirement distributions, review key provisions of the SECURE Act 2.0, and provide practical strategies of maximizing tax benefits for your client. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

LLCs and S Corporations: A Comparative Analysis

Friday, Sep. 18 9:00am - 5:00pm Online 8.00 Credits Member Price: $239

Individual Class Pass Company Coupon Book

This course focuses on the most common aspects and tax implications of Limited Liability Companies and S Corporations. It will further compare forms of entities, along with corporate formalities compliance issues of each entity type. Electing Subchapter S status as well as reviewing the mechanics of electing Subchapter S status will be discussed. Highlights of entity specific tax forms will be discussed, as well as accountable plans, taxable fringe benefits, officer reasonable compensation, estate planning, business continuation planning and audit strategies. Schedules K-1, K-2, K-3, and effectively connected income will be reviewed in this course as well. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Form 1065 Boot Camp: Step-by-Step Preparation with Completed Forms

Friday, Sep. 18 9:00am - 5:00pm Online 8.00 Credits Member Price: $279

Individual Class Pass Company Coupon Book

The objective of this course is to train new, rusty, or returning-to-practice staff with a hands-on, pencil-pushing gold standard for preparing Form 1065. Common to advanced issues of partnerships are explored in the current course that can double as a quick and practical reference guide for tax treatment and tax preparation guidelines. Within each chapter, we illustrate various parts and areas of interest when preparing a 1065, including examples and corresponding tax forms. We bring it all together in the final two chapters with a comprehensive example that integrates and links all previous chapters. The course and instruction delivery are geared toward a basic understanding and progress to more complex issues via Surgent's "Step-by-Step" preparation guide.

CFO Solutions to IRS Problems

Friday, Sep. 18 9:30am - 1:30pm Online 4.00 Credits Member Price: $149

Individual Class Pass Company Coupon Book

Many CPAs are becoming full-time or fractional CFOs for small businesses. In that position, they are the resident expert in finances, cash flow planning, and budgeting. But what about dealing with the IRS? The IRS has broad powers to administer the assessment and collection of taxes. From removing penalties to criminal prosecutions, this presentation focuses on how CFOs can prevent problems with the IRS and how to develop winning strategies if the IRS knocks on the door. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Understanding S Corporation Taxation: Compensation Issues and Entity-Level Taxes

Friday, Sep. 18 10:00am - 12:00pm Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

Even though they have been around for several years, the tax laws pertaining to S corporations remain some of the more difficult areas of the Internal Revenue Code. In this course, we will examine how S corporations break away from the normal tax rules for flow-through entities. We will explore which employee benefits are disallowed for S corporation shareholders, as well as which taxes are assessed at the entity level. Finally, we will discuss how state level taxation may have changed permanently with the addition of PTE elections.

Surgent's International Tax Challenges and Opportunities for U.S. Filers

Friday, Sep. 18 10:00am - 1:00pm Online 3.00 Credits Member Price: $149

Individual Class Pass

Globalization continues to make it easier for taxpayers to live abroad, do business in other countries, or invest in foreign enterprises. This creates significant complications and tax planning opportunities when it comes to filing U.S. tax returns. This course provides an overview of the unique tax challenges and solutions presented to U.S. expats or investors living or investing abroad. It examines

how foreign-source income is taxed in the U.S. and how the tax consequences could be mitigated by applying the tax treaties, claiming credit for foreign taxes paid, or excluding foreign-earned income. Additionally, the course discusses the numerous foreign informational form reporting requirements and the significant penalties that could be imposed by the IRS. Examples from real-life client scenarios are included.

Surgent's Tax Loss Limitations Imposed on Individuals and Pass-through Entities

Friday, Sep. 18 2:00pm - 5:00pm Online 3.00 Credits Member Price: $169

Individual Class Pass

Accounting and finance professionals advising their business clients must be fully informed regarding the multiple loss limitation provisions that apply to individuals conducting businesses and pass-through entities. This program covers the loss limitation rules that accounting and finance professionals must know in order to advise their individual and pass-through entity clients fully and adequately as to when and if a loss limitation applies. The loss limitations discussed in this program start with an introductory discussion of hobby loss rules and graduate to more substantive discussion of the remaining loss limitations: basis limits, at-risk rules, passive loss limits, excess business loss limits, net operating losses, and the Section 163(j) interest limitation. Knowing when loss limits apply is essential for any accounting and finance professional. This program will put you in a position to advise clients fully and intelligently regarding each of the loss limits. This program discusses new OBBBA changes that impact tax loss limitations impacting individuals and pass-through entities.

No Tax on Overtime: Payroll Compliance

Friday, Sep. 18 4:00pm - 6:00pm Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

This course provides tax and accounting professionals with a comprehensive overview of overtime requirements under the Fair Labor Standards Act (FLSA). Participants will explore the statutory definition of overtime, exemptions, and the calculation of the "regular rate of pay." Through practical examples and compliance-focused scenarios learners will gain the skills to identify risks, properly compute overtime pay, and advise clients or employers on best practices. The course emphasizes regulatory compliance, accurate application of rules, and strategies to avoid common pitfalls in wage and hour audits. This event may be a rebroadcast of a live event and the instructor will be available

to answer your questions during the event.

The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent

Saturday, Sep. 19 9:00am - 5:00pm Online 8.00 Credits Member Price: $299

Individual Class Pass Company Coupon Book

This year practitioners need to keep abreast of tax changes affecting pass-through entities used by their business clients and employers, and this enlightening course delivers that information. You will learn invaluable strategies, techniques, innovative tax-planning concepts, income-generating ideas, and other planning opportunities available to S corporations, partnerships, LLCs, and LLPs. In addition, this course will discuss current trends and emerging issues, helping practitioners stay informed about relevant and significant topics that may impact their clients. Continually updated to reflect enacted legislation.

Surgent's Real Estate Taxation: Critical Considerations

Monday, Sep. 21 9:00am - 12:30pm Online 4.00 Credits Member Price: $159

Individual Class Pass Company Coupon Book

This course is a 'deep dive' into many aspects involving the taxation of real estate for the mid-level practitioner moving into this complex area. You will deepen your understanding of the complex considerations and strategies that individuals must navigate in acquiring, operating, and selling real estate. You will leave the course able to navigate critical issues associated with the relevant returns and plan strategically for your company or clients. We will discuss in detail the impact that recent tax changes have had on the real estate industry, as well as new credits that are available after the Inflation Reduction Act of 2022.

Tax Update: "One Big Beautiful Bill"

Monday, Sep. 21 9:30am - 11:30am Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

This course provides a focused analysis of the individual and small business provisions in Pub. L. 119-21 (H.R.1), "One Big Beautiful Bill." Tailored for tax professionals working with Form 1040 filers, the course explores impactful updates, from the no-tax-on-tips provision to enhanced bonus depreciation. Designed to inform planning strategies and compliance for the 2025 tax year and beyond. Participants will gain actionable insight into newly proposed deductions and expanded credits. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Food, Beverage, and Entertainment Expensing

Monday, Sep. 21 10:00am - 12:00pm Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

The IRS has issued final regulations regarding the Tax Cuts and Jobs Act's (TCJA) elimination of the deduction for expenditures related to entertainment, amusement, or recreational activities and provided guidance to determine whether an activity is considered to be entertainment. The final regulations also address the 50% limitation on the deduction of food and beverage expenses and when the 50% limitation does not apply. To effectively advise clients, it is imperative for tax practitioners to understand these rules and be updated on the latest IRS guidance related to meals and entertainment.

Surgent's Introduction to Required Minimum Distributions

Monday, Sep. 21 10:00am - 12:00pm Online 2.00 Credits Member Price: $119

Individual Class Pass Company Coupon Book

Required minimum distributions (RMDs) must be taken from certain tax-deferred retirement accounts, starting when the account owner reaches their applicable age. The RMD rules are complex and must be simplified to help ensure clients understand them. Accounting and finance professionals must understand the basics of RMDs for IRAs and employer plan accounts so as to help IRA owners, plan participants, and beneficiaries meet their RMD obligations and avoid penalties that apply to RMDs not taken by their applicable deadline. Accounting and finance professionals should also be able to demonstrate tax-efficient solutions for RMDs. This course will walk accounting and finance professionals through the fundamental concepts and rules that apply to RMDs, demonstrate how to calculate RMDs, and explain how to correct RMD errors. It can be taken by anyone, including those without any experience working with RMDs. The course will include cases to promote understanding

of the rules.

AHI: Level II - Semi-Senior Staff Training

Monday, Sep. 21 10:00am - Thursday, Sep. 24 4:00pm Online 24.00 Credits Member Price: $835

Individual Class Pass Company Coupon Book

Advance your skills to propel your career. This course is the second in a five-course series, provides the guidance needed to handle small engagements and to complete small audits, reviews and compilations with minimal supervision. Gain knowledge to improve your skills to perform more complex analytical procedures, as well as drafting financial statements and footnotes. Per NASBA's rules effective January 1, 2024, participants are required to be on camera and participate in the full and small group discussions to earn CPE credits for this Group Live - Virtual course. As such, please make sure you are set up properly with reliable internet (hard wired is best), a working camera, and a working microphone.

Surgent's Section 754 Step-Up in Basis: Understanding the Tax Issues for Partnerships and LLCs

Monday, Sep. 21 1:00pm - 3:00pm Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

When a purchaser buys an existing partner's partnership interest or the interest of a member of a limited liability corporation (LLC) taxed as a partnership, the amount paid becomes the basis for the purchaser's partnership interest (outside basis). If the partnership's assets have appreciated sufficiently, the difference between the new partner's inside and outside basis can be substantial. This disparity can deprive the new partner of depreciation deductions and inflate his or her share of the gain from subsequent property dispositions unless a Section 754 election is in effect. The Section 754 election can also apply when a partnership makes a distribution of property and the basis of the distributed property to the partnership and the basis the partner/distributee will take in the distributed property are not equal. In this case, a partnership can recover basis it would otherwise lose if the 754 election were not in effect.

Navigating IRS Authorizations: Form 2848 and Form 8821

Monday, Sep. 21 1:30pm - 3:30pm Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

Providing a practical overview of the IRS Power of Attorney, Form 2848, and IRS Tax Information Authorization, Form 8821. Participants will explore the differences between these forms, understand when each is required, and how to comply with IRS requirements for representing clients and accessing their tax information. The course will cover practical issues, ethical considerations, and best practices for managing client authorizations through the IRS Centralized Authorization File (CAF) system. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Fundamentals of Form 1040 - Individual

Monday, Sep. 21 2:00pm - 6:00pm Online 4.00 Credits Member Price: $149

Individual Class Pass Company Coupon Book

This course introduces professionals to the fundamentals of individual tax preparation. Participants will learn the essentials of Form 1040, including filing requirements, income reporting, and deductions. The session will also cover preparer responsibilities, due diligence, and taxpayer rights under Circular 230. By the end, attendees will have a solid understanding of the foundation of personal tax returns. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Forms 7217 and 7203

Monday, Sep. 21 3:00pm - 5:00pm Online 2.00 Credits Member Price: $119

Individual Class Pass Company Coupon Book

IRS Form 7217 is an IRS tax form required for partners receiving distributions of property from partnerships. Starting for tax years beginning in 2024, a partner who receives property from a partnership must file Form 7217 with his or her annual income tax return. Form 7217 is filed by any partner receiving a distribution of property from a partnership to report the basis of the distributed property, including any basis adjustment to such property as required by Section 732(a)(2) or (b). This new IRS form is part of the IRS's general concern regarding basis shifting in favor of high

marginal tax rate related partners. Form 7217 is now required and details the types of property distributed, the aggregate basis, and the allocation of basis to the distributed property. Form 7203 is designed to assist in tracking an S corporation shareholder's stock and debt basis. Form 7203 is a significant improvement from the worksheets the IRS provided formerly and over time will serve to help partners and partnerships keep track of their stock and debt basis. The course covers the structure and organization of Form 7203 as well as how an S corporation shareholder's stock and debt basis are calculated.

Partnership/LLC Taxation: Tax Basis Capital Accounts

Monday, Sep. 21 4:00pm - 6:00pm Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

This program addresses the most recent developments impacting partnerships operating as LLCs, with a focus on legislative, administrative, and tax form changes. Emphasis will be placed on partners "tax basis" capital accounts, now required for tax form reporting. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Taxation of Partnership Distributions and Sales of Partnership Interests

Tuesday, Sep. 22 9:00am - 12:30pm Online 4.00 Credits Member Price: $159

Individual Class Pass Company Coupon Book

This program focuses on two parts of Subchapter K, partnership distributions and sales of partnership interests - topics that accounting and finance professionals are often asked about by clients. Accounting and finance professionals are called upon to advise both the partnership which makes distributions and the partners receiving the distributions regarding the tax consequences of these transactions. Additionally, accounting and finance professionals will be deeply involved in decisions regarding the sale and purchase of a partnership interest. These topics are thoroughly covered in this program. The presenters also discuss several types of partnership distributions and the tax rules relating to them, as well as analyze the tax rules relating to the sale of a partnership interest. Accounting and finance professionals will be given an in-depth analysis of these complex topics, so that they can effectively answer their clients' questions.

Forensic Accounting: Finding Hidden Treasure in Tax Returns

Tuesday, Sep. 22 9:00am - 1:00pm Online 4.00 Credits Member Price: $149

Individual Class Pass Company Coupon Book

Almost every business and individual has to file tax returns, which can be a great treasure trove of information for forensic accountants. Whether in a divorce, partnership dispute, recreating books and records, or bankruptcy proceeding, analyzing tax return information should be an initial step in uncovering income and assets. The IRS retains a large amount of information, both from taxpayers and 3rd parties who report financial transactions. This course will be your guide in gathering, analyzing, and evaluating tax return information, so that you have a full picture of the financial investigation. Your presenter is a 20 year veteran with IRS-Criminal Investigation, who used this information as a basis for his federal criminal investigations. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Federal Tax Updates for Individuals

Tuesday, Sep. 22 9:00am - 5:00pm Online 8.00 Credits Member Price: $239

Individual Class Pass Company Coupon Book

Tax developments have been in the forefront of the news, and tax practitioner can find it challenging to remain up-to-date with these changes. This 8 hour program will cover tax issues relating to individuals, including new court decisions, recent IRS publications, and the latest tax legislation. The remaining time will be spent on IRS procedure and other issues. This course will provide a concise look at the hottest topics affecting every tax practitioner. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Self-Rental Real Estate: Passive Activity and Section 199A

Tuesday, Sep. 22 10:00am - 12:00pm Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

This program presents a detailed analysis of the self-rental passive activity rules, including forms reporting examples and integrates them with the flow-through entity rules related to self-rental. This event may be a rebroadcast of a live event and the instructor will be available to answer your

questions during the event.

Surgent's Virtual Currency: Keeping Up with the Tax Code

Tuesday, Sep. 22 10:00am - 12:00pm Online 2.00 Credits Member Price: $119

Individual Class Pass Company Coupon Book

Whether you are an experienced veteran or new to the industry, one of the toughest parts of being a tax practitioner is keeping up with all of the changes in tax legislation. This course takes a look at recent changes to tax law from a practitioner perspective. In this session, we will explore the nuances of virtual currency and the new Form 8300 reporting requirements.

The Best Individual Income Tax Update Course by Surgent

Tuesday, Sep. 22 11:30am - 7:30pm Online 8.00 Credits Member Price: $299

Individual Class Pass Company Coupon Book

This highly informative course comprehensively covers all the latest tax law developments. The focus is on individual taxation and discussion of the planning opportunities practitioners need to understand to help clients respond effectively. You will come away from the course with the up-to-date knowledge to educate your individual tax clients and implement tax-saving ideas that will serve their ever-evolving needs. This course is continually updated to reflect enacted legislation. Please Note: Due to content overlap, it is recommended that this course NOT be taken together with BFTU.

Taxation of the Cannabis Industry

Tuesday, Sep. 22 2:00pm - 4:00pm Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

This course offers a comprehensive exploration of the cannabis industry, delving into essential topics such as cannabis regulations, business models, financial management, and ethical considerations. A key focus is on distinguishing between Marijuana and Industrial Hemp, including their respective tax treatments. Participants will gain a thorough understanding of the unique challenges and opportunities within the cannabis sector, covering federal and state tax implications, licensing

requirements, and market trends. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Representing a Client in an IRS Audit

Tuesday, Sep. 22 2:00pm - 5:00pm Online 3.00 Credits Member Price: $169

Individual Class Pass

The Inflation Reduction Act of 2022 called for delivering nearly $80 billion to the IRS over 10 years to allow the IRS to purchase new technology and hire employees. This funding would have provided the IRS with new equipment and new employees, possibly to handle more audits, many of them involving very complex tax issues. The Trump Administration has reversed this with prospects for a reduction in IRS employees and less money to fund the purchase and development of new software. This program discusses the current state of IRS audits. Trump administration changes will of course have enormous impacts on these audits going forward.

Surgent's Tax Planning for Rental Real Estate

Wednesday, Sep. 23 9:00am - 12:30pm Online 4.00 Credits Member Price: $179

Individual Class Pass Company Coupon Book

The taxation of real estate is tricky. Taxpayers can own real estate in a number of different ways, including direct and indirect investments. There are numerous exceptions to being classified as a rental activity. How do you know if someone is a real estate professional? In this course, we will explore all these issues and many more. Through real-world examples and discussion, this course will delve into exceptions to rental status, qualifications for material participation, and requirements for active status. Additionally, we will cover the QBI and Section 1237 safe harbors and touch on some planning ideas related to depreciation recapture.

Individual Tax Fundamentals - Tax Staff Essentials

Wednesday, Sep. 23 9:00am - 5:00pm Online 8.00 Credits Member Price: $319

Individual Class Pass Company Coupon Book

Basic, but not boring Newcomers to tax return preparation are exposed to the many topics that encompass individual taxation. Topics, discussed in an approachable format, include: Filing requirements and dependents Gross income inclusions and exclusions Adjustments to income Standard and itemized deductions Refundable and nonrefundable tax credits Tax computations Penalties Taking advantage of present opportunities for your clients' futures Tax planning involves understanding a client's current situation to anticipate areas of future tax savings. You'll review common individual tax planning topics to help clients prepare for their futures. Decoding recent legislative changes for individual taxpayers H.R. 1, commonly referred to as OBBBA, has created new tax planning opportunities for individual clients across the income and activity spectrums. You'll be able to provide your clients with the most current tax planning and tax-saving strategies for their tax plans. Course materials include discussions of the major H.R. 1 provisions affecting individual taxpayers, further informed by IRS guidance. This course has also been updated for IRS guidance related to other recent legislation, including SECURE (1.0 and 2.0) and the Inflation Reduction Act. Part of Tax Staff Essentials Level 1 This self-study online course is part of Tax Staff Essentials Level 1, a comprehensive learning program that provides tax staff with the technical training required to support their teams.

Surgent's Technical Business Practice Issues and Tax Forms for Experienced Practitioners

Wednesday, Sep. 23 9:00am - 5:00pm Online 8.00 Credits Member Price: $279

Individual Class Pass Company Coupon Book

Don't let the title frighten you. It is critical that staff be trained on the increasingly complex forms-related issues that challenge them each busy season. This course will help experienced staff focus on the essential amidst the cacophony of IRS and legislative changes and avoid costly mistakes. This course brings to the forefront advanced preparation issues, from individual returns to flow-through entities such as S corporations, LLCs, and partnerships.

Surgent's Top Business Tax Planning Strategies

Wednesday, Sep. 23 10:00am - 12:00pm Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

Business strategies for 2026 are based on important tax changes made in the One Big Beautiful Bill Act (OBBBA). There are a number of important business tax changes that can be used to develop

tax planning strategies that have great advantages for businesses and their owners. This program covers many important business tax changes and the implications for tax planning founded on them.

Surgent's S Corporation Core Tax Issues From Formation Through Liquidation

Wednesday, Sep. 23 10:00am - 6:00pm Online 8.00 Credits Member Price: $279

Individual Class Pass Company Coupon Book

As experienced staff members master the preparation intricacies of an 1120-S tax return, they are expected to understand and apply the underlying concepts, principles and laws governing S corporation status. This course is designed to illustrate in both theory and practice overarching principles that govern S corporations from formation to revocation, termination and liquidation. Experienced, client-facing staff should be aware of the pitfalls that may inadvertently cause an S-status termination or may generate unintended tax consequences to shareholders.

Business Tax Update: OBBA and Recent Developments

Wednesday, Sep. 23 11:30am - 1:30pm Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

A discussion of the latest tax developments impacting business taxpayers, with a focus on important provisions, rules and concepts. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Advanced Trust Issues: A Roadmap for Success in An Increasingly Complex Area

Wednesday, Sep. 23 1:00pm - 4:30pm Online 4.00 Credits Member Price: $159

Individual Class Pass Company Coupon Book

Trusts are not cookie-cutter documents. In fact, they can be rather unwieldy, especially in explaining the functions to a client and then having the client comply with the trust terms. This course delves into best practices. Given common scenarios, what are the best trusts to use? And how can the client be best protected?

Surgent's Understanding Partnership Taxation: Types of Basis, Contributions, and Distributions

Wednesday, Sep. 23 1:00pm - 4:30pm Online 4.00 Credits Member Price: $159

Individual Class Pass Company Coupon Book

Calculating partnership basis is one of the most important things that we do as practitioners. However, it is also one of the most confusing. When we use the term "basis," we really could be referring to one of three different things. This course will explore the differences between inside basis, outside basis, and 704(b) basis. Through several examples and practice problems, we will show you how to easily distinguish among these terms. We will also explore the tax implications of initial contributions of property to a partnership as well as the different types of partnership distributions.

Surgent's Advising a Client Regarding the Tax Consequences Associated with Buying or Selling a Business

Wednesday, Sep. 23 2:00pm - 5:00pm Online 3.00 Credits Member Price: $149

Individual Class Pass

Buying and selling a business can be a complex transaction with many tax issues. These issues include whether the transaction is or should be a stock or an asset sale when the business involved is a corporation, as well as the tax consequences associated with the sale of a partnership or a C or S corporation. Accounting and finance professionals who advise clients who are buying or selling a business primarily focus on the tax issues that apply. This program explains and analyzes the tax issues practitioners must address in order to properly advise clients who are either buyers or sellers of businesses.

Reasonable Compensation for S Corps

Wednesday, Sep. 23 3:00pm - 5:00pm Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

Between 2010 and 2020 a parade of Court Cases, IRS Factsheets, Job Aids and Internal Memos, plus Heightened IRS scrutiny and Preparer Penalties has brought the issue of 'Reasonable Compensation for S Corp's out of the shadows and placed it forefront as a priority issue for CPA's, EA's, Tax and Financial advisors to cover with their clients. We will explore key court cases, IRS guidelines, preparer penalties and some of the obscure tools the IRS has put in place. We debunk common myths and fiction on how reasonable compensation should be calculated and replace it with facts and methodologies that the IRS relies on. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Individual Tax Update: OBBA and Recent Developments

Thursday, Sep. 24 9:00am - 11:00am Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

A discussion of the latest tax developments impacting individual taxpayers, with a focus on important provisions, rules and concepts. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

2025-2026 Federal Tax Updates - Business Entities

Thursday, Sep. 24 9:00am - 5:00pm Online 8.00 Credits Member Price: $239

Individual Class Pass Company Coupon Book

The tax landscape is constantly changing, challenging tax practitioner to stay abreast of these developments. This eight hour program will cover issues unique to business entities, including new court decisions, recent IRS publications, and the latest tax legislation that will impact businesses and individuals. The remaining time will be spent on IRS procedure and other issues. This course will provide a concise look at the hottest topics affecting every tax practitioner. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Individual and Financial-Planning Tax Camp

Thursday, Sep. 24 9:00am - 5:00pm Online 8.00 Credits Member Price: $299

Individual Class Pass Company Coupon Book

Each year brings its own set of tax planning challenges, and this year is no exception. This course aims to arm tax planners with planning strategies and ideas that all clients, but in particular, wealthy clients, middle-income clients, and closely held business owners need to consider right now to take advantage of present opportunities and plan for future tax advantages. Learn strategies that can really have an impact on client lives, while also bringing value to you and your firm. Please Note: 2026 returns are not covered in this course. They will be covered after their issuance, as part of our spring 2027 course release.

Surgent's Securing a Comfortable Retirement in the Age of Spending

Thursday, Sep. 24 9:00am - 5:00pm Online 8.00 Credits Member Price: $279

Individual Class Pass Company Coupon Book

This course gives CPAs the knowledge to help their clients plan for retirement by evaluating how much retirement income will be required and strategizing about how to reach retirement goals.

The One Big Beautiful Bill: 2025 Tax Legislation

Thursday, Sep. 24 9:30am - 1:30pm Online 4.00 Credits Member Price: $149

Individual Class Pass Company Coupon Book

The President signed on July 4, 2025, one of most consequential tax legislation in recent years. The well-informed tax practitioner will want to stay abreast of these developments! This course will start with a short background of this legislation as it made its way through Congress and to the President's desk. We will then review the final provisions that was approved by the Senate and passed by the House. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

IRS Penalties and Abatements

Thursday, Sep. 24 10:00am - 12:00pm Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

Penalty abatement is a technique that tax practitioners can utilize to help their clients reduce penalties and interest they owe to the IRS if the taxpayer can prove "reasonable cause". This informative and insightful webinar will provide you with some insider tips, practical steps and effective strategies to help your client manage IRS tax penalties and interest. Learn about various types of penalties that you may face, and the various forms and procedures used for requesting penalty and interest abatement, including First Time and Reasonable Cause abatement. Plus, learn about the procedure to follow when requesting refund of paid penalties. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Home Office Rules

Thursday, Sep. 24 10:00am - 12:00pm Online 2.00 Credits Member Price: $119

Individual Class Pass Company Coupon Book

Since 2017, employees have not been eligible to take an itemized deduction for a home office. The Tax Cuts and Jobs Act suspended all miscellaneous itemized deductions for tax years 2018 through 2025. That deduction is scheduled to go into effect in 2026. Self-employed individuals can deduct office expenses on Schedule C, Form 1040. The home office deduction includes typical office-connected expenditures such as supplies, postage, computers, printers, and all the other ordinary and necessary expenses a person would have in connection with running a home office. The home office tax deduction for the self-employed would cover expenses for the business use of a home, which includes mortgage interest, rent, insurance, utilities, repairs, and depreciation. This program discusses many of the most important issues relating to the deductibility of home office-related expenses.

Surgent's Real Estate for Accounting and Finance Professionals

Thursday, Sep. 24 10:00am - 12:00pm Online 2.00 Credits Member Price: $119

Individual Class Pass Company Coupon Book

Explore the intricacies of federal income taxation as it intertwines with rental real estate activities. This course delves into the calculation of rental income, understanding the nuances of deductions, and unraveling the complexities of passive activity loss rules. Whether it's mastering Schedule E or understanding Congress' intent behind tax laws, professionals will leave with an enriched

understanding.

Surgent’s Weekly Expert Hour

Thursday, Sep. 24 2:00pm - 3:00pm Online 1.00 Credits Member Price: $79

Individual Class Pass

As financial and tax professionals well know, information overload is a constant struggle we face because things change quickly, and the sheer number of changes being made on a daily basis is enormous. Of great importance to small and medium tax and advisory firms is differentiating between changes that are relevant to our practice and our clients and changes that are new but totally irrelevant. Distinguishing between the two is difficult and time-consuming. Mike Tucker and a team of experts are pleased to present a weekly series designed to eliminate the clutter and get you what you need to stay up-to-date and perform for your clients. Mike and his co-presenters will dispense news on current events impacting taxes, finance, and industry. The subject matter will differ each week and intermittently include topics such as Social Security and Medicare. The panelists will discuss personal and corporate tax matters as well as other late-breaking news related to practitioners' personal finances and those of their clients. Every financial professional will benefit from this series. This is a cost-effective way for accountants to fulfill their compulsory continuing education because this weekly series will include almost 40 one-hour presentations. Sign up today — your clients and your bottom line will thank you.

Entertainment, Meals and Travel Expenses: Review and Update

Friday, Sep. 25 9:00am - 11:00am Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

This program reviews the statutory and regulatory guidance as they relate to fringe benefits. There will be an emphasis on entertainment, meals and business transportation expenses, including qualified employer-provided parking, with a focus on planning opportunities. Recent federal tax legislation, cases and rulings will also be addressed. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Social Security: Dispelling Common Myths with Essential Truths

Friday, Sep. 25 9:00am - 11:00am Online 2.00 Credits Member Price: $119

Individual Class Pass Company Coupon Book

For roughly 90% of American retirees, Social Security income will be the foundation of their retirement income. Yet, many are ill-prepared and lack understanding of the critical aspects of making an informed claiming decision. Further challenged to separate fact from fiction, consumers crave accurate information from knowledgeable professionals to make the most out of these coveted monthly benefits. This course dispels common myths about Social Security that lead to confusion and replaces them with the truth to an empowered retirement. Help your clients navigate their claiming age decisions with greater confidence, equipped with the essential truths they should consider before pushing the Social Security "on" button.

Surgent's Understanding Partnership Taxation: Debt Allocations

Friday, Sep. 25 9:00am - 11:00am Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

How debt is allocated to the partners in a partnership is important. It dictates how much money may be taken tax-free as a distribution, the losses that flow down to the partners, and the gain or loss on the sale of a partnership interest. However, the allocation of debt can differ depending on the type of debt it is and the type of partner we are talking about. Furthermore, 704(c) can complicate things. And what in the world is a constructive liquidation scenario? In this course, we will tackle the concept of debt allocations - how you do it, what it means, and why you do it.

S Corporations: Comprehensive Walk Through of Form 1120S

Friday, Sep. 25 9:00am - 5:00pm Online 8.00 Credits Member Price: $239

Individual Class Pass Company Coupon Book

This course is designed for financial professionals looking to understand Form 1120S. It covers the essential aspects of S corporation taxation, including the preparation of Form 1120S, determining taxable income, and accurately reporting and allocating income, deductions, and credits. Electing Subchapter S status as well as reviewing the mechanics of electing Subchapter S status will be discussed. It will further compare the S Corporation to other forms of entities, along with compliance

with corporate formalities. Highlights of Form 1120S will be discussed, including build-in capital gains, accountable plans, taxable fringe benefits, officer reasonable compensation and audit strategies. Schedules K-1, K-2, K-3, and effectively connected income will be reviewed in this course as well. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

No Tax on Overtime: Payroll Compliance

Friday, Sep. 25 11:30am - 1:30pm Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

This course provides tax and accounting professionals with a comprehensive overview of overtime requirements under the Fair Labor Standards Act (FLSA). Participants will explore the statutory definition of overtime, exemptions, and the calculation of the "regular rate of pay." Through practical examples and compliance-focused scenarios learners will gain the skills to identify risks, properly compute overtime pay, and advise clients or employers on best practices. The course emphasizes regulatory compliance, accurate application of rules, and strategies to avoid common pitfalls in wage and hour audits. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's A Complete Guide to Reporting Form 1099-DA

Friday, Sep. 25 1:00pm - 3:00pm Online 2.00 Credits Member Price: $119

Individual Class Pass Company Coupon Book

For each digital asset sale that a broker has affected for a customer in 2025, the broker must complete Form 1099-DA. A broker includes any person who, in the ordinary course of a trade or business, stands ready to affect sales of digital assets to be made by others. This program covers the required rules for reporting digital asset transactions on Form 1099-DA.

Surgent's Understanding How the IRS Rewards Whistleblowers

Friday, Sep. 25 1:00pm - 3:00pm Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

In 2006, Congress passed the Tax Relief and Health Care Act. Prior to the Act's passage, rewards to individuals who provided information to the IRS regarding tax fraud were capped at $10 million. The Tax Relief and Health Care Act authorized the IRS to create a Whistleblower Office dedicated to investigating, processing and recovering claims concerning the underpayment of taxes. Under the IRS' new program, whistleblowers may recover 15 to 30 percent of the amount collected provided the taxes and amounts in dispute exceed $2 million. If the whistleblower's claim does not meet these criteria, the IRS may still consider granting an award under its pre-2006 Tax Relief Act discretionary authority. Given the rapid growth of this program, practitioners should have a basic understanding of the procedure and content for IRS Whistleblower claims, both from the perspective of a claimant's potential to recover and a taxpayer's exposure to liability.

Surgent's Understanding S Corporation Taxation: Late S Corporation Elections, Disproportionate Distributions, and Selling Shares

Friday, Sep. 25 1:00pm - 3:00pm Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

S corporation taxation has a lot of pieces. There are helpful elections you can make that can potentially save your client money, but there are also rigid rules to adhere to. For example, if there is more than one class of stock, it can terminate the S corporation election. Learning how to successfully navigate these rules can make all the difference. In this course, we will discuss some of the more common specialty areas experienced by practitioners — late filing relief for S corporation elections, disproportionate distributions, and selling S corporation shares. While these items may not come up on every single Form 1120-S, you will be able to add more value to clients when they do.

Fundamentals of Form 1040 - Business

Friday, Sep. 25 1:00pm - 5:00pm Online 4.00 Credits Member Price: $149

Individual Class Pass Company Coupon Book

This course builds on the foundational knowledge from Part 1, Fundamentals of the 1040 - Core Concepts. It expands into business income taxation and additional reporting requirements. Participants will learn how to accurately report self-employment income, income from pass-through

entities on Form 1040. This course covers Schedule C, Schedule E, and essential forms such as Form 7203 and Form 7217 to ensure accurate tax preparation for clients with business activities. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Nuts & Bolts of Cryptocurrency Taxation & 1099-DAs

Friday, Sep. 25 2:00pm - 4:00pm Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

With over 40 percent of Americans owning digital assets and a single bitcoin now valued at over $100K, cryptocurrency is no longer a niche subject, yet few tax professionals understand how to help individuals and businesses who are dealing with digital assets. This session walks you through the tax implications of common cryptocurrency-related transactions and how to successfully service clients dealing in digital assets. We will also cover current developments surrounding this topic, such as Form 1099-DAs, the updated version of the digital assets question on Form 1040, and a series of chief counsel memorandums related to digital assets and tax planning opportunities.

Schedule K-1: What Is It and What Do I Do with It?

Saturday, Sep. 26 9:00am - 11:00am Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

This seminar offers a practical and in-depth exploration of IRS Schedule K-1, a critical reporting document issued to taxpayers with interests in pass-through entities such as Partnerships, S Corporations, and Estates or Trusts. Participants will gain a clear understanding of how to interpret and accurately report Schedule K-1 data on Form 1040, with emphasis on common income, deduction, and credit items. The course also demystifies the Qualified Business Income (QBI) Deduction, including eligibility criteria, reporting mechanics, and integration with K-1 data. Key compliance topics-such as basis and loss limitations, material participation rules, and passive activity considerations-will be addressed through practical examples. In addition, attendees will be briefed on recent developments affecting Schedules K-2 and K-3, ensuring they are equipped to navigate evolving international reporting requirements. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

The Best Federal Tax Update Course by Surgent

Saturday, Sep. 26 9:00am - 5:00pm Online 8.00 Credits Member Price: $299

Individual Class Pass Company Coupon Book

In this continually revised course, tax advisors will be fully updated on the most recent enacted legislation and IRS guidance, as well as major trends on the horizon with a view toward planning considerations. This update course is designed for all practitioners, both those working in public accounting as well as those in private industry, who need the latest information on tax changes. Please Note: Due to content overlap, it is recommended that this course NOT be taken together with BITU.

Al Capone to Cybercrime: The Journey of IRS Special Agents

Saturday, Sep. 26 9:30am - 1:30pm Online 4.00 Credits Member Price: $149

Individual Class Pass Company Coupon Book

Since 1919, the Internal Revenue Service had a civil and criminal function in the United States tax system. Little do people know, the IRS has an elite criminal function that started with five United States Postal Inspectors. From its early days in taking down Al Capone to now solving cybercrimes, the IRS special agents are tasked with investigating tax fraud, money laundering, and other white collar crimes. This presentation will show you the importance of this law enforcement function, the training, techniques, expertise, and actions that cause them to be known as the "world's finest financial investigators." This presentation has been prepared by a 20 year veteran with the IRS-Criminal Investigation. The presenter investigated crimes, and trained and mentored other special agents. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Erase the Mark: Best Practices in Penalty Abatement

Saturday, Sep. 26 12:00pm - 2:00pm Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

If there is a potential error, the IRS will assess a tax and add a hefty penalty, without even knowing the facts. As a tax professional, you will be exposed to the IRS and their methods of penalizing

taxpayers for the smallest of violations. This presentation will focus on the rules and regulations that create the penalty, and the reasons that exist that the IRS will consider to remove those penalties. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Untying the Knot: Taxes and Divorce

Monday, Sep. 28 10:00am - 6:00pm Online 8.00 Credits Member Price: $239

Individual Class Pass Company Coupon Book

Description: Divorce brings emotional and financial challenges and navigating the tax implications can be one of the most complex aspects. This in-depth, 8-credit webinar, Untying the Knot: Taxes and Divorce, is designed to equip tax professionals with the knowledge and strategies needed to guide clients through the intricate tax issues that arise during and after divorce. What You'll Learn: This comprehensive session will cover critical topics, including: - Filing Status: Determining the correct filing status during and after divorce. - Qualified Domestic Relations Orders (QDROs): Tax implications of dividing retirement accounts. - Back Taxes: Strategies for addressing unpaid tax liabilities during and after divorce. - Offers-in-Compromise & Installment Agreements: Resolving tax debts with the IRS. - Currently-Not-Collectible Status: Understanding when and how to use this option. - Innocent Spouse & Injured Spouse Relief: Protecting clients from unfair tax liabilities. - Lien Discharges & Subordinations: Managing IRS liens on property during divorce. - Reasonable Compensation: Evaluating fair compensation in divorce-related business valuations. - Case Studies: Explore unusual and complex tax issues in divorce through real-world examples. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Monthly Federal Tax Updates - September 2026

Monday, Sep. 28 11:00am - 1:00pm Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

Seismic changes in tax legislation is currently taking place, and the well-informed tax practitioner will want to attend this two hour monthly program in order to stay abreast of these developments! Approximately one-half of the program is devoted to individual tax issues, and the remaining time is spend on business entity taxation, IRS procedure, tax legislation and other issues. Due to the changing nature of the topic, learning objectives, course descriptions and program content will vary

and will be provided in more specificity closer to presentation time. This course provides a concise look at the hottest topics affecting every tax practitioner. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Schedule 1-A: Implementing Important OBBBA Deductions for 2025

Monday, Sep. 28 1:00pm - 3:00pm Online 2.00 Credits Member Price: $119

Individual Class Pass Company Coupon Book

Schedule 1-A is a new tax form designed to consolidate four key OBBBA deductions that can be taken for the first time in 2025. Ultimately these four deductions: the tip deduction, the overtime deduction, the deduction for interest paid on a new car loan, and the senior deduction, appear as a single entry on line 13b of Form 1040. These deductions are phased out at higher income levels, the calculation of which takes place on Schedule 1-A. Accounting and finance professionals who wish to understand the mechanics of the four deductions and how they are expressed on Schedule 1-A and consolidated on Form 1040 would benefit from taking this program.

Basic Individual Taxation Course

Monday, Sep. 28 1:30pm - 3:30pm Online 2.00 Credits Member Price: $89

Individual Class Pass Company Coupon Book

Please join us for an introductory course on the fundamentals of preparing and filing an individual federal income tax return. We will cover topics such as what the federal income tax is and how it is computed. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

Surgent's Top 20 Questions Advisors Ask About the SECURE Acts and Other IRA Rules

Monday, Sep. 28 3:00pm - 5:00pm Online 2.00 Credits Member Price: $99

Individual Class Pass Company Coupon Book

Advisors often ask clarifying questions as they increasingly gain an understanding of new and existing tax laws that govern IRAs. Some provisions see more questions than others due to their complexity, popularity, and level of impact on tax benefits. This course focuses on the top 20 of these questions and on SECURE Act 1.0, SECURE Act 2.0, and other hot topics. This course aims to help the advisor provide clients with the correct responses based on their IRA profiles.

Tax Depreciation: Review and Update

Monday, Sep. 28 3:30pm - 5:30pm Online 2.00 Credits Member Price: $89

A discussion of recent law changes that impact capitalization, depreciation, and disposition of assets. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.