CTCPA
Connecticut Society of CPAs

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

2023 Tax Legislation: The Secure Act 2.0

Available Until Wednesday, Mar. 31, 2027 Online 2.00 Credits Member Price: $58

Description:After a false start in 2022 when it failed to pass through Congress, the Secure Act 2.0 was passed in a flurry of year-end legislation. This two hour program will cover the important changes in savings and distributions of retirement plans that impact individuals. Employers will also need to consider how Secure Act 2.0 will the administration of existing plans or the creation of new ones. This course will provide a concise look at these hot topics.

CFO Solutions to IRS Problems

Available Until Wednesday, Mar. 31, 2027 Online 4.00 Credits Member Price: $116

Description: 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.

Criminal Tax: How CPAs Bring Value to Defense Attorneys

Available Until Wednesday, Mar. 31, 2027 Online 2.00 Credits Member Price: $58

Description: CPAs can be requested to assist attorneys in litigation support in criminal proceedings. For criminal tax cases, the IRS has recommended prosecution. However, the rules and stakes are different than a simple civil audit. This presentation will focus on how to assist defense attorneys in calculating tax loss, asking the right questions, and probe possible weaknesses in criminal tax investigations. 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

Available Until Wednesday, Mar. 31, 2027 Online 2.00 Credits Member Price: $58

Description: 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.

Everything There Is To Know About Summonsing

Available Until Wednesday, Mar. 31, 2027 Online 1.00 Credits Member Price: $29

Description: You are likely familiar with and/or have experience with IRS summonses. BUT - Did you know there's a lot of procedure and decorum that goes into issuing a summons that you can leverage to help your client? This program will focus on the basics of an administrative summons, what the IRS can summons for, how you should comply with a summons, summons referral criteria, and common errors and misnomers the IRS can make in generating/serving a summons. This event may be a rebroadcast of a live event and the instructor will be available to answer your questions during the event.

International Cross Border Transactions

Available Until Wednesday, Mar. 31, 2027 Online 2.00 Credits Member Price: $58

Description:Please join us for an introductory course in international cross border transactions. We will discuss typical situations in which a cross-border transaction arises, and how a taxpayer can utilize the rules to potentially decrease an entities effective tax rate. Other issues, such as documentation and IRS audit risk will also be covered. These rules will be illustrated by a hypothetical US- Canada transaction.

IRS Penalties and Abatements

Available Until Wednesday, Mar. 31, 2027 Online 2.00 Credits Member Price: $58

Description: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.

Taxation of Judgement and Settlements

Available Until Wednesday, Mar. 31, 2027 Online 2.00 Credits Member Price: $58

Description:In the course of legal actions, payments may be made pursuant to a final disposition of a court case or a mutually agreed-upon settlement. This course will cover the tax implications for payments made for personal injury, emotional distress, lost wages, punitive awards, pre- and post-judgement interest, contract claims, among other damages.

Taxation of Non-fungible Tokens (NFTs)

Available Until Wednesday, Mar. 31, 2027 Online 2.00 Credits Member Price: $58

Description:Non-fungible Tokens (NFTs), unique, identifiable digital assets based on blockchain technologies, have become a fast-growing industry. This course will provide a background on how NFTs came into the mainstream marketplace. These materials will assist the practitioner to understand the tax implications of the creation, purchase and sale of these assets.

The Choice of Entity Decision: What is best for your client?

Available Until Wednesday, Mar. 31, 2027 Online 2.00 Credits Member Price: $58

Description:This course will identify the factors in the choice of entity decision while considering the impact of various recent tax act provisions.

Treasury Circular 230 for EAs and Other Tax Preparers

Available Until Wednesday, Mar. 31, 2027 Online 2.00 Credits Member Price: $58

Description:Please join us for a discussion on Treasury Circular 230 and other ethical issues faced by enrolled agents and other tax preparers. In addition to covering the practice standards espoused by Treasury Circular 230, there will also be an overview of the applicable provisions in the Internal Revenue Code (IRC) and common law which will affect tax preparers. The discussion will conclude with other ethical issues, such as avoiding conflicts of interest, proper fee structure and maintaining competency. Also included will be case studies illustrating dilemmas faced by tax practitioners.

Surgent's 2025 Tax Update

Available Until Friday, Apr. 30, 2027 Online 3.00 Credits Member Price: $59

Both businesses and individual clients face major changes as a result of tax reform, 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 tax legislation applicable to individual and business clients. Continually updated to reflect enacted legislation.

Surgent's Adapting to OBBBA Changes: A Strategic Review

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $109

Accounting and finance practitioners are continually asked for strategic planning advice. In this course, we will cover topics that will make clients, and their advisors, tax smart and tax prepared for the coming year and beyond. This program is a two-hour review and analysis of what we consider some of the most important changes from the OBBBA impacting both individual and business clients.

Surgent’s Advanced Critical Tax Issues for Limited Liability Companies and Partnerships

Available Until Friday, Apr. 30, 2027 Online 10.00 Credits Member Price: $189

The purpose of this course is to provide an in-depth discussion of selected advanced-level issues affecting LLCs and LLPs.

Surgent’s Advanced Critical Tax Issues for Limited Liability Companies and Partnerships

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $199

The purpose of this course is to provide an in-depth discussion of selected advanced-level issues affecting LLCs and LLPs.

Surgent's Advanced Critical Tax Issues for S Corporations

Available Until Friday, Apr. 30, 2027 Online 10.00 Credits Member Price: $189

This course goes beyond the basics and addresses important practical issues that an experienced practitioner must know. Even if you have attended other S corporation courses, you will learn something new in this course.

Surgent's Advanced Critical Tax Issues for S Corporations

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $199

This course goes beyond the basics and addresses important practical issues that an experienced practitioner must know. Even if you have attended other S corporation courses, you will learn something new in this course.

Surgent's Advanced Individual Income Tax Return Issues

Available Until Friday, Apr. 30, 2027 Online 12.00 Credits Member Price: $219

Most accounting and financial professionals have been preparing individual income tax returns for years, and while many of the returns are easy, there are always a number of issues that come up in busy season of which experienced practitioners wish they had more knowledge. This course is designed to explore the tough tax issues for experienced practitioners and help them provide better planning strategies and results for their higher income clients.

Surgent's Advanced Individual Income Tax Return Issues

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $199

Most accounting and financial professionals have been preparing individual income tax returns for years, and while many of the returns are easy, there are always a number of issues that come up in busy season of which experienced practitioners wish they had more knowledge. This course is designed to explore the tough tax issues for experienced practitioners and help them provide better planning strategies and results for their higher income clients.

Surgent's Advanced Partnership/LLC Workshop: How to Do Optional Step-Up in Basis Under §754 and Related Provisions

Available Until Friday, Apr. 30, 2027 Online 6.00 Credits Member Price: $119

This course explores the practical issues in the many instances in which a step-up in basis can create tax advantages for partners and members. This course includes case studies to illustrate the critical points.

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

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $129

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 A Guide to Gig Economy Tax Issues

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

The IRS defines the "gig economy" as people earning income providing on-demand work, services, or goods on either a part-time or full-time basis. The economic times we live in are changing, and accounting and finance professionals must learn how the rules apply in this new gig economy. The tax rules that apply to gig workers challenge traditional ideas of who is an employee and who is an independent contractor, and accounting and finance professionals must have the knowledge to make this determination. This program addresses federal and state tax issues accounting and finance professionals must address with clients and their own workers.

Surgent's A Guide to Nonqualified Deferred Compensation

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

This course is designed to provide a deep understanding of NQDC plans, focusing on the regulations, tax nuances, and strategies to understand to effectively advise clients. Participants will learn about the key features of NQDC plans, their differences from qualified retirement plans, and the compliance requirements under IRC Section 409A and other relevant regulations. The course will cover the taxation of NQDC plans, including income recognition, FICA, and federal/state taxes, for both employers and employees. Attendees will explore various types of NQDC plans and discuss their unique features and benefits. The course will also delve into financing and funding options for NQDC plans and provide guidance on developing and implementing effective planning strategies based on participant demographics, company objectives, and tax efficiency. By the end of the course, participants will have the knowledge and tools to properly advise clients on NQDC plans to maximize benefits while ensuring compliance with regulations.

Surgent's Avoiding the Top 10 Mistakes That Can Wipe Out Retirement Savings

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

Years of growth in a retirement account can be wiped out by one mistake. As such, retirement account owners and their advisors should take care to ensure that IRAs are operated in compliance with the governing regulations. This includes ensuring that distributions are handled properly, and that movement of retirement assets, including between IRAs and employer plans, does not violate the limitations that apply.

Surgent's Buying and Selling a Business: Critical Tax and Structuring Issues

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $159

One of the major transactions CPA clients are faced with is the purchase or disposition of a business. To help tax professionals advise those clients, this course offers a comprehensive analysis of the business and tax aspects of buying and selling a business. It is a practical guide to help practitioners and industry CPAs understand structuring techniques. All CPAs, including controllers and executives in industry, should understand how difficult the process of buying and selling a business has become.

Surgent's Buying and Selling a Business: Tax and Structuring Overview

Available Until Friday, Apr. 30, 2027 Online 6.00 Credits Member Price: $119

One of the major transactions CPA clients are faced with is the purchase or disposition of a business. To help tax professionals advise those clients, this course offers a comprehensive analysis of the business and tax aspects of buying and selling a business. It is a practical guide to help practitioners and industry CPAs understand structuring techniques. All CPAs, including controllers and executives in industry, should understand how difficult the process of buying and selling a business has become.

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Surgent's Choosing the Right Business Entity

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

The business structure a client chooses influences virtually every tax and financial issue associated with the business, including the business's day-to-day operations, its tax liability, how much of the owners' personal assets are at risk, and much more. For this and many other reasons, it is critical that a client choose a business structure that gives the right balance of legal protections and tax benefits. From a tax perspective, in terms of selecting an entity to do business in, the universe shifted with the Tax Cuts and Jobs Act enacted at the end of 2017. The tax rate for C corporations was lowered to 21% and the §199A deduction offered pass-through entities the chance to significantly lower the rate at which they are taxed. But how do all these options work and which option is best for which business? Those questions are at the heart of this webinar. In this program, we discuss whether there is a "best entity" for our clients. Accounting and finance professionals know that re-examining choice of entity determination is at the top of the agenda for client meetings because clients continue to want reassurance that they have the most tax-efficient entity structure. This program will equip you with the knowledge and insights you need to lead those discussions.

Surgent's Comparing and Contrasting Retirement Plans for Small- and Medium-Sized Businesses

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

Clients often ask their tax advisors whether they have the "best" pension plan and whether they are using it to its maximum advantage. This program explains how various pension plans work and analyzes why a small or medium-sized business owner would choose one plan over another.

Surgent's Comprehensive Guide to Tax Depreciation, Expensing, and Property Transactions

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $159

With a greater-than-ever §179 deduction boosted by additional first-year depreciation and pandemic-related business-friendly provisions, these are unprecedented times for businesses to make major asset investments. From the most-up-to-date depreciation regulations to inflation adjustments and technical corrections, this course will help you navigate the complex maze of rules dealing with

depreciation, amortization, and sales of property. This reference manual contains a wide range of case types and examples, covering common and uncommon situations to illustrate the most important points CPAs need to be aware of.

Surgent's Construction Contractors: Accounting and Financial Reporting Issues

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $79

Accounting and financial reporting for construction contractors may be the most difficult area to comply with the various standards. Construction engagements are, in many instances, more complicated than most lines of business due to the many users of the financial statements. In this course, we will discuss why construction accounting and financial reporting is so complex and examine the relationship between the contractor and the surety, both from an underwriting and a claims perspective. We will also explore what the surety looks for to maximize potential bond credit.

Surgent's Construction Contractors: Critical Accounting, Auditing, and Tax Issues

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $159

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Surgent's Critical Issues Involving Taxation of Construction Contractors

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $79

Many consider taxation of construction contractors to be the most complex area of the Internal Revenue Code. This industry is subject to many elections and considerations to reduce or defer amounts owed. In this course, we will highlight these areas and discuss potential opportunities for practitioners and their clients. We will also discuss the impact of recent legislation on construction

taxation, including changes to net operating losses and the AMT rules. This is a critical presentation tailored for CPAs who work for or represent construction contractors.

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Surgent's Depreciation Rules for Bonus and Section 179 Expensing

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

The Tax Cuts and Jobs Act of 2017 (TCJA) had a tremendous impact on commercial real estate, including liberalizing the depreciation provisions. Bonus depreciation was expanded and increased from 50 to 100 percent for qualifying assets placed in service beginning after September 27, 2017, through December 31, 2022. After December 31, 2022, the deduction percentage for bonus depreciation began decreasing by 20 percent per year and would have been fully phased out after 2026. Thanks to the One Big Beautiful Bill Act (OBBBA) passed in 2025, 100% bonus depreciation is now available on new and used assets. Because of changes in the OBBBA, which has restored 100% bonus depreciation. increased the depreciation that can be taken under Section 179 and added a new, important depreciation topic — qualified production property, this topic is vital for tax practitioners advising business taxpayers.

Surgent's Employee Stock Options: What Financial Professionals Should Know When Advising Their Clients

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

Companies often offer stock options as an additional form of compensation to attract and retain the best talent. Used appropriately, stock options can generate significant wealth, yet many employees

are unfamiliar with how stock options work and why options serve as a valuable opportunity for employees to establish and grow their wealth. Unfortunately, employees who receive stock options are often unaware of their inherent risks. Research has shown that over 76% of employees have never exercised their stock options. Almost half of these individuals (48%), say they held off on selling their options due to fear of making a mistake. This course provides accounting and finance professionals with a broad overview of employee stock options. The webinar is designed to help participants better understand the fundamentals behind these investments and, in turn, better advise their clients.

Surgent's Employee vs. Independent Contractor: Achieving Success in a Worker Classification Audit

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

The IRS believes, perhaps with some justification, that many workers classified as independent contractors are actually employees and should be treated as such for tax purposes. The result is that worker classification audits are frequent and often costly for business clients, both in terms of time as well as money expended. This program prepares accounting and finance professionals to assist their clients with worker classification audits, and to avoid them if possible, by discussing and explaining the circumstances under which workers will most likely be characterized as employees or as independent contractors. The program also deals with the first line of defense against the IRS in worker classification audits — Section 530, as well as the common law factors distinguishing an employee from an independent contractor. This program also explores the IRS Voluntary Classification Settlement Program and discusses whether a practitioner should advise a client to request admission into this program.

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

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $79

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

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $129

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 Employer's Handbook: Legal, Tax, and Health Care Issues

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $159

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. It will be updated and supplemented throughout the year to cover breaking developments.

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Surgent's Essential Depreciation and Expensing Update

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $129

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 Establishing State Residency and Saving Your Clients Money

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

Many of our clients are moving to one of the seven states with no personal income tax, particularly Florida and Texas. Others may maintain multiple homes with an eye toward eventually establishing residency in a state with no income tax. This course will give you practical tips for your clients seeking to establish residency in a new jurisdiction. Cash-strapped states are increasingly attempting to assess taxpayers who have declared domicile and residency elsewhere, for example in Florida, to maintain their diminishing tax base. Arm your clients with the tools needed to save money by successfully establishing domicile and residency. As a practitioner, you can't afford to be unaware of the latest issues affecting so many relocating baby boomers and others. Avoid that state audit with the information provided in this entertaining webinar.

Surgent's Estate and Life Planning Issues for the Middle-Income Client

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $159

Clients think that estate planning only applies to the very rich. In truth, there are many issues of critical concern for which the middle-income client needs to plan. This course is a must-attend for all Accounting and Financial Professionals who work with middle-income clients and are looking for ways to provide additional quality services. Continually updated with the latest guidance.

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

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

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 Federal Tax Update

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $79

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.

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

Available Until Friday, Apr. 30, 2027 Online 10.00 Credits Member Price: $189

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.

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Surgent's Food, Beverage, and Entertainment Expensing

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

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 Form 1040 Return Review Boot Camp for New and Experienced Reviewers

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $159

Most review techniques developed by professionals are self-taught and fine-tuned via experience. Yet how does one start? The purpose of this course is to give both new and seasoned reviewers additional and advanced procedures via a multitude of checklists to thoroughly review various tax

returns. Its emphasis is not planning; rather, it is to develop a strategy to properly review a return effectively and thoroughly. The course includes dozens of practice tips for new reviewers and is updated for impacts of newly enacted legislation.

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

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $159

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.

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

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $199

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.

Surgent's Form 1120-S Boot Camp: Step-by-Step Preparation With Completed Forms

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $159

The objective of this course is to train new, rusty, or returning-to-practice staff to prepare complicated federal subchapter S corporation tax returns. The course utilizes a chapter-by-chapter, hands-on approach. As more details are discussed in each chapter, participants are provided with the information needed to prepare an intricate Form 1120-S. The course and instruction delivery are geared toward basic understanding and systematically address more complex issues via Surgent's step-by-step preparation guide. The boot camp will help staff understand the connections between a trial balance and a completed S corporation return. The completed Form 1120-S is provided in the case solutions.

Surgent's Forms 1120-S and 1065 Return Review Boot Camp for New and Experienced Reviewers

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $159

Most review techniques developed by professionals are self-taught and fine-tuned via experience. Yet how does one start? The purpose of this course is to give both new and seasoned reviewers additional and advanced procedures via a multitude of checklists to more thoroughly review S corporation and partnership tax returns. Its emphasis is not planning; rather, it is to develop a strategy to properly review a return effectively and thoroughly. The course includes dozens of "practice tips for new reviewers" and is updated for impacts of newly enacted legislation.

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Surgent's Forms 7217 and 7203

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $109

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.

Surgent's Four Tiers of Loss Limitations: A Guide to the Rules for Pass-Through Entities

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $79

Owners of S corporations and partnerships are subject to numerous limitations on pass-through losses, each with unique rules, applications, and complexities. With the increase in popularity of pass-through business entities, it is essential for CPAs to understand the complexities and interactions of these pass-through loss limitations.

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Surgent's Fundamentals of Public Charity Taxation and Form 990

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $129

If you work for or with not-for-profit entities and have questions about the IRS Form 990, Return of Organization Exempt From Income Tax, and the related schedules, this is the course for you! The program focuses on common issues that professionals will likely encounter when they prepare the Form 990 and additional tax rules applicable to not-for-profits.

Surgent's Getting Ready for Busy Season: Key Changes Every Tax Practitioner Should Know

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $79

Getting ready for busy season involves not only knowing what's new for the current year but also understanding how the changing limits, phaseouts, and other rules apply to current-year returns. With OBBBA enactment over the past few years, the present course will constitute a one-stop "shop" that brings you the essential individual tax information. In addition, this course provides an up-to-date review of important tax form changes, new tax forms, new limitations, key developments as they are reflected in the IRS forms, IRS filing issues, and deadlines that will be invaluable to attendees who

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Surgent's Getting Ready for Busy Season: Review Individual Tax Form Changes

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

Getting ready for busy season involves not only knowing the tax rules for 2025, but also knowing how those rules are incorporated into the IRS tax forms practitioners will be using to prepare 2025 tax returns. This course provides preparer attendees with an up-to-date review of important new tax forms, key tax developments, and tax law changes as they are reflected in IRS forms for 2025 and IRS filing issues and deadlines as they relate to 2025.

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

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

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!

Surgent's Guide to Calculating S Corporation Shareholder Stock and Loan Basis

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

This program discusses, in a practical way, how an S corporation shareholder calculates their stock and loan basis on Form 7203. Form 7203 is the IRS Form on which a shareholder is sometimes required to calculate their stock and loan basis. This topic is particularly important when an S corporation has a loss and the shareholders wish to know whether they are entitled to fully utilize the loss that has been allocated to them against their other income.

Surgent's Guide to Partner Capital Account Reporting

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

Accounting and finance professionals are responsible for presenting partner capital accounts on the tax basis. But what does this mean and how have rules changed in recent years regarding partner capital accounts? This webinar covers exactly that. For accounting and finance professionals preparing partnership 1065 forms, this course explains these complex rules in practical and understandable terms.

Surgent's Guide to Payroll Taxes and 1099 Issues

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $79

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. As a result, they have also been subject to employer incentives. The Service has announced that uncovering noncompliance by employers ranks high on its audit list. This course presents an overview of employee versus independent contractor criteria, the federal payroll taxes form, Form 1099, and related compliance issues.

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

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

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 Handbook for Mastering Basis, Distributions, and Loss Limitation Issues for S Corporations, LLCs, and Partnerships

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $159

The most difficult concepts to master when dealing with flow-through business entities are the basis and distribution concepts. Major error and malpractice issues occur if the CPA does not fully understand the impact of these rules. This course is designed to focus on the practical applications of these rules.

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Surgent's Home Office Rules

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $119

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 Hot IRS Tax Examination Issues for Individuals and Businesses

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $159

The IRS began replenishing its workforce with the additional funding from the Inflation Reduction Act only to have to terminate workers or lay them off due to mandated federal workforce reductions. The IRS trains its audit workforce by examining the tax returns of individuals and small businesses. As the IRS continues to examine tax returns, Accounting, Tax, and Financial Professionals need clients to understand the need for documentation and procedures to substantiate what IRS examiners are pursuing. Learn the high audit risk areas and ways to help clients survive an IRS audit with little or no change. It is critical for Accounting, Tax, and Financial Professionals in public accounting to understand the risk to clients and to themselves in tax return preparation and planning since the IRS continues to increase its audit coverage and is examining more taxpayers than it has in the recent past.

Surgent's How to Effectively Represent Clients Under IRS Audit

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

Increased funding resulting from the enactment of the Inflation Reduction Act will allow the IRS to target many more wealthy individuals and large businesses for audit. These efforts will become more intense over the next several years as the IRS employs artificial intelligence in more of its audits. This program discusses how and when the IRS's energized audit efforts will result in more audits of taxpayers and what attendees need to know to effectively represent clients that the IRS audits.

Surgent's How to Settle a Client's Estate

Available Until Friday, Apr. 30, 2027 Online 10.00 Credits Member Price: $189

Federal estate and gift taxes currently affect few clients, but there are many other issues involved in settling an estate or administering a trust. Clients who are beneficiaries of a trust or estate often turn to their financial advisors to understand the administrative process and its effect on their interests. This course enables the accountant to cut through the jargon to understand the legal concepts, communicate a real-world explanation to clients, and serve, in some instances, as an advisor to them. After taking this course, practitioners will feel more confident to serve in a fiduciary capacity. Updated for developments relative to estate taxation.

Surgent's How to Settle an Estate – An Overview

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $49

This course discusses the legal issues in probating and contesting a will, plus the practical issues involved when settling an estate - marshaling of assets, payment of creditors, and distribution and accounting to beneficiaries. Inventory of estate assets is also discussed.

Surgent's Individual and Financial-Planning Tax Camp

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $159

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: Course materials include a supplement covering OBBBA; however, 2025 returns are not covered in this course. They will be covered after their issuance, as part of our spring 2026 course release.

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Surgent's Individual Income Tax Fundamentals

Available Until Friday, Apr. 30, 2027 Online 20.00 Credits Member Price: $270

This course will take new and administrative staff from the most basic concepts to a full understanding of individual tax return preparation -- just in time for the crunch of busy season! Updated for impacts of recent legislation. The course builds from a strong technical foundation, to prepare simple, to moderate, to complicated individual tax returns.

Surgent's Individual Income Tax Return Preparation for the Non-Credentialed Tax Preparer

Available Until Friday, Apr. 30, 2027 Online 10.00 Credits Member Price: $189

This course will take new and administrative staff from the most basic concepts to an understanding of individual tax return preparation. Continuously updated for the latest legislation, including the

SECURE Act 2.0, the Inflation Reduction Act, American Rescue Plan Act, the Consolidated Appropriations Act of 2021, the CARES Act, the SECURE Act, the Tax Cuts and Jobs Act of 2017, and the One Big Beautiful Bill Act.

Surgent's Individual Income Tax Update

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $79

This highly informative course will bring you up-to-speed on the latest in individual tax law developments and the corresponding or responsive planning opportunities available to your clients. You will come away from the course ready to educate your individual tax clients and implement tax-savings ideas that will serve their ever-evolving needs. Continually updated to reflect enacted legislation. Please Note: Due to content overlap, it is recommended that this course NOT be taken together with BFT4.

Surgent's Individual Tax Planning Ideas

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $79

With the far-reaching changes brought about by recent tax reform, careful planning takes on new importance. This course presents the most important income tax planning ideas wealthy clients and closely held business owners need to consider this year to take advantage of the present and plan for the future. It highlights areas in the income tax return that suggest future opportunities for the individual client. Continuously updated for the latest legislation and IRS guidance.

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

Available Until Friday, Apr. 30, 2027 Online 3.00 Credits Member Price: $54

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 IRS Tax Examinations and Hot Issues

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $79

The IRS began replenishing its workforce with the additional funding only to have to terminate workers or lay them off due to mandated federal workforce reductions. The IRS trains its audit workforce by examining the tax returns of individuals and small businesses. As the IRS continues to examine tax returns, Accounting, Tax, and Financial Professionals need clients to understand the need for documentation and procedures to substantiate what IRS examiners are pursuing. Learn the high audit risk areas and ways to help clients survive an IRS audit with little or no change. It is critical for Accounting, Tax, and Financial Professionals in public accounting to understand the risk to clients and to themselves in tax return preparation and planning since the IRS continues to increase its audit coverage and is examining more taxpayers than it has in the recent past.

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Although the Inflation Reduction Act increased the IRS budget, Congress continues to battle about whether this funding will be continued. The IRS began replenishing its workforce with the additional funding only to have to terminate workers or lay them off due to mandated federal workforce reductions. The IRS trains its audit workforce by examining the tax returns of individuals and small businesses. As the IRS continues to examine tax returns, Accounting, Tax, and Financial Professionals need clients to understand the need for documentation and procedures to substantiate what IRS examiners are pursuing. Learn the high audit risk areas and ways to help clients survive an IRS audit with little or no change. It is critical for Accounting, Tax, and Financial Professionals in public accounting to understand the risk to clients and to themselves in tax return preparation and planning since the IRS continues to increase its audit coverage and is examining more taxpayers than it has in the recent past.

Surgent's Key Partnership and S Corporation Tax Planning Strategies

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $79

Many of our clients are pass-through entities for which many of the general business strategies are subject to additional limitations. To provide the tax planning strategies for closely held business clients that will bring more revenue, this course focuses on the special concerns and techniques the practitioner needs to thrive in this market.

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Surgent's Limited Liability Companies: Losses, Liquidations, Terminations, Continuations, and Sales

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $79

The purpose of this course is to provide an in-depth discussion of selected advanced-level issues affecting LLCs and LLPs.

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

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

Part of the technical competence of most experienced tax practitioners 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 tax practitioners 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 Making Sense of Essential OBBBA Provisions

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $119

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 Mastering Basis Issues for S Corporations, Partnerships, and LLCs

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $79

The most difficult concepts to master when dealing with flow-through business entities are the basis and distribution concepts. Major error and malpractice issues occur if the CPA does not fully understand the impact of these rules. This course is designed to focus on the practical applications of these rules.

Surgent's Mastering the Offer in Compromise: Strategies for Preparation and Negotiation

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

This course is designed to equip tax professionals with a deep understanding of the IRS offer in compromise (OIC) program. Participants will learn the strategic, procedural, and practical elements of preparing and negotiating successful OICs for taxpayers facing significant tax liabilities. The course will walk through the eligibility criteria, financial analysis standards, supporting documentation requirements, and techniques to enhance the likelihood of IRS acceptance. Common pitfalls, recent trends, and real-world case studies will also be covered.

Surgent's Maximizing Your Social Security Benefits

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $159

The leading edge of the baby boomer generation has already reached retirement age. Financial and tax planners can expect increased demand for strategies that dovetail Social Security with other retirement and estate planning objectives. This course provides tax and financial planning professionals with both the background information on the Social Security system and the strategies clients will need in dealing with Social Security, and the myriad other related retirement planning issues.

Surgent's Max the Tax: Tax Impacts on Exit Planning

Available Until Friday, Apr. 30, 2027 Online 1.00 Credits Member Price: $49

This "jeopardy"-style, interactive game introduces tax advisors to the fundamentals of exit planning strategies. After exploring some essential concepts, key principles, and sophisticated techniques regarding the sale of a business, the "contestant" will put their skills to the test in navigating everyday questions that must be addressed by a tax advisor.

Surgent's Multistate Income Tax Issues

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $79

With the largest overhaul of the federal income tax code in 30 years and the repeal of the physical presence nexus standards for sales tax in the Wayfair case, the states are working fast and furious to overhaul their tax laws. As some states scramble to fund their budgets, they continue to look for additional forms of revenue. Plan to attend this fast-paced class that covers developing topics in the area of nexus. Learn how nexus requirements have changed and where the state laws may be heading in the future.

Surgent's Multistate Tax Update

Available Until Friday, Apr. 30, 2027 Online 8.00 Credits Member Price: $159

With the largest overhaul of the federal income tax code in 30 years and the repeal of the physical presence nexus standards for sales tax in the Wayfair case the states are working fast and furious to overhaul their tax laws. As some states scramble to fund their budgets, they continue to look for additional forms of revenue. You can't afford to ignore recent changes in state and local tax. Even tax-savvy businesses and their advisers often neglect to consider the consequences of state and local taxes. Multistate taxation is more complex and demanding than ever before. In addition to having their own unique tax laws, states have been more focused on enforcement. Plan to attend this fast-paced class that covers developing topics in state taxation, ranging from individuals to pass-through entities to corporate taxpayers. This class will focus on issues of small and middle-market companies and offer guidance for minimizing tax liability and negotiating the treacherous waters of compliance.

Surgent's Navigating Your Client Through the IRS Appeals Process

Available Until Friday, Apr. 30, 2027 Online 4.00 Credits Member Price: $79

Despite the fact that a client's tax matter may be taken directly to court, utilizing the IRS Independent Office of Appeals usually results in saving your client both time and money. Join us as we discuss the misunderstood process of navigating through the complex IRS Appeals.

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

Available Until Friday, Apr. 30, 2027 Online 2.00 Credits Member Price: $89

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.