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Season Pass purchase:		
11 courses	\$ 549	Save up to \$430
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Join us for the first course of the 2019-2020 series:

Loss Limitation Provisions Applicable to Taxpayers Other Than C Corporations



Webinar Dates: May 15, May 23

The Tax Cuts and Jobs Act added Section 461(I) to the Internal Revenue Code, limiting losses previously available. To the extent a taxpayer has an “excess business loss” for the tax year under Section 461(I), that portion of the taxpayer’s overall loss becomes a net operating loss (NOL) carried forward to future tax years and subject to the new rules that govern NOL generated after 2017. Many owners of S corporations, partnerships and limited liability companies are now subject to four loss limitation provisions. This program covers each loss limitation provision and how they relate to each other.

Key Topics

- How the new Section 461(I) loss limitation provisions work
- The new net operating loss limitation rules and how they relate to Section 461(I)
- Determination of a taxpayer’s basis in a pass-through entity
- Suspended losses and deductions due to basis limitations
- How at-risk rules operate to limit loss deductions
- Passive activity loss rules that suspend losses

Panelists

Karen E. Davis, EA
Lance G. Weiss, CPA, CVA
Julie A. Welch, CPA, CFP
Michael J. Tucker, CPA, LL.M. (moderator)

Panelists are subject to change.

Details

Course Level: Intermediate

CPE and IRS Credits: Three hours

IRS Credit Category: Federal tax law

CLE Credits: Approval and credits vary by state; visit www.allstartax.com for your state’s details.

This course is not approved for CLE in New Mexico.

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