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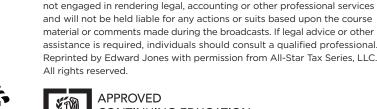
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Join us for the next course in the 2019-2020 series:

Update on Pass-through Entities after Tax Reform: S Corporations, Partnerships and Limited Liability Companies





Webinar Dates: Nov. 6, Nov. 14

Most business entity selections continue to favor pass-through entities over C corporations. Of the pass-through entities, the IRS reports that S corporations remain popular as a choice of entity. Following the Tax Cuts and Jobs Act, pass-through entities may be impacted by important developments such as the limitation on the interest deduction, the new \$250,000/\$500,000 loss limitation and the Section 199A deduction. This program will discuss these tax reform developments and major issues relating to pass-through entities, such as basis, distributions and liquidations.

Key Topics

- Pass-through entities and the Section 199A deduction
- The four loss limitations that apply to owners of pass-through entities
- How pass-through entities are impacted by the Section 163(j) interest limitation
- When an S corporation should consider converting to a C corporation
- Section 754 elections in a Tax Cuts and Jobs Act environment
- Taxation of pass-through entity distributions to shareholders, partners and members

Panelists

Karen Davis, EA Edward A. Renn, Esq. Lance Weiss, CPA, CVA Michael J. Tucker, CPA, LL.M. (moderator) Panelists are subject to change.

Details

Course Level: Update

CPE and IRS Credits: Three hours

IRS Credit Category: Federal tax law update **CLE Credits:** Approval and credits vary by state; visit **www.allstartax.com** for your state's details.

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