

The All-Star Tax Series



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2019-2020 Continuing Education for CPAs, EAs and Attorneys

Join us for the next course in the series:

Social Security and Medicare in 2019: What You Need to Know to Help Your Clients

Broadcast: Wednesday, Sept. 25, 2019

Webinar: Sept. 25, Oct. 1

As clients age, it is common for tax practitioners to field questions regarding Social Security and Medicare. This program provides attendees with a comprehensive understanding of both Social Security and Medicare, and information to maximize the benefits of these two programs. The panel includes two of the foremost practitioners and commentators in this area in the United States, Mary Beth Franklin and David Cowan, who have addressed thousands of questions from clients on these topics.

Key Topics

- When an individual can access Social Security
- Maximizing Social Security benefits for individuals and married couples
- Social Security issues relating to spouses, widows/widowers and divorced spouses
- Medicare eligibility rules
- Costs for health care and drugs covered in part by Medicare
- Parts A, B, C and D of Medicare
- How Medicare works with other individual health care coverage

Panelists

David L. Cowan
Mary Beth Franklin, CFP
Michael J. Tucker, CPA, LL.M. (moderator)
Panelists are subject to change.

Details

Course Level: Basic

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.

Participate in this course at [my/our] branch office at [TIME] Wednesday, Sept. 25.
Register today at www.allstartax.com. FA Number: [FANUMBER]

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Praise from previous participants:

“Mary Beth Franklin gave the most lucid discussion on Social Security I have ever heard, and David Cowan was great as well.”

“One of the very best seminars presented by Edward Jones that I have attended.”

About The All-Star Tax Series

The All-Star Tax Series, sponsored by Edward Jones, is an accredited program that offers tax and legal professionals an opportunity to earn continuing education credits at nearby Edward Jones branch offices, offsite at firms and via webinar.

Courses are backed by a **100% satisfaction guarantee**. If you are dissatisfied with a course, please contact The All-Star Tax Series via the information below.

Course Information

Courses are three-hour televised broadcasts packed with information designed to help you navigate the complexities of today's tax landscape and presented by experienced tax, accounting and legal professionals.

Format: Televised broadcast or webinar with email Q&A forum

NASBA Field of Study: Taxes

CPE and IRS Credits: Three hours

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

Contact Information

Phone: 610-994-9595

Email: info@allstartax.com

Web: www.allstartax.com

2019–2020 Schedule at a Glance

Featured Broadcast

Social Security and Medicare in 2019: What You Need to Know to Help Your Clients

Wednesday, Sept. 25, 2019 (Webinar dates: Sept. 25, Oct. 1)

(See front cover for details.)

Upcoming Broadcasts

Oct. 23, 2019	Tax Practitioner's Guide to Buying or Selling a Business
Nov. 6, 2019	Update on Pass-through Entities after Tax Reform: S Corporations, Partnerships and Limited Liability Companies
Nov. 20, 2019	Individual Tax Update and Planning Strategies
Dec. 11, 2019	Business Tax Update and Planning Strategies
Jan. 15, 2020	Getting Ready for Tax Season: New IRS Forms and Compliance Requirements

The more courses you attend, the more you save!

- ★ **Single course:** just **\$89**
- ★ **Four or five:** save **10%**
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- ★ **Eight or more:** save **35%**



Take advantage of the savings and visit www.allstartax.com to register today!

(Multiple-course discounts may be used by individuals or firms.)

Register today at www.allstartax.com.



Upcoming Broadcasts

Tax Practitioner's Guide to Buying or Selling a Business

Wednesday, Oct. 23, 2019 (Webinar dates: Oct. 23, Oct. 29)

Buying or selling a business is a complex transaction with many tax variables, such as whether the transaction is an asset sale, a stock sale or an acquisitive reorganization, the types of entities involved as buyer and seller, and whether there are hidden liabilities and/or assets the buyer does not want. This program is an examination of tax consequences to the buyer and seller of a business, presented by panelists with decades of experience.

Key Topics

- Differences between an asset sale and a stock sale
- Tax consequences associated with the sale of a partnership/MMLLC interest
- Section 754, Section 338 and Section 338(h)(10) elections
- Acquisitive and divisive reorganizations that facilitate the sale of a business
- Ordinary or capital gain or loss for business property
- Consulting agreements and employment agreements between buyers and sellers

Details

Course Level: Basic

IRS Credit Category: Federal tax law

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

Wednesday, Nov. 6, 2019 (Webinar dates: Nov. 6, Nov. 14)

Following the Tax Cuts and Jobs Act, tax practitioners will likely want to understand how 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

Details

Course Level: Update

IRS Credit Category: Federal tax law update



Individual Tax Update and Planning Strategies

Wednesday, Nov. 20, 2019 (Webinar dates: Nov. 20, Nov. 26)

The Tax Cuts and Jobs Act has created a new planning environment for individual taxpayers. This program covers tax law changes and IRS pronouncements relating to individuals for 2019, as well as tax planning strategies for individual taxpayers to consider adopting for 2020 and beyond. Topics of discussion will include alternative minimum tax credits, charitable contribution deductions, and toggling between the standard deduction and itemized deductions.

Key Topics

- Shifting assets to children in light of the new kiddie tax rules
- Alimony planning for 2020 and beyond
- Health insurance issues after repeal of the individual mandate penalty
- Making use of 529 plans to maximize federal and state tax benefits
- Making an 83(i) election to defer tax on stock-based compensation
- Making use of a small employer health reimbursement arrangement

Details

Course Level: Update

IRS Credit Category: Federal tax law update

Business Tax Update and Planning Strategies

Wednesday, Dec. 11, 2019 (Webinar dates: Dec. 11, Dec. 19)

The Tax Cuts and Jobs Act changed the planning landscape for businesses. The new law's business-related changes included modifications to depreciation, business interest, the deduction of losses and the Section 199A deduction. This program covers new business tax developments for 2019 and tax planning strategies for business taxpayers to consider adopting for 2020 and beyond.

Key Topics

- New tax law changes and IRS pronouncements relating to businesses
- Maximizing the benefit of the Section 199A deduction
- Electing out of the Section 163(j) interest limitation
- Limits on commuting expenditures, meals and entertainment
- How the \$250,000/\$500,000 loss limitation works and what happens to the excess losses
- Dealing with qualified improvement property

Details

Course Level: Update

IRS Credit Category: Federal tax law update



Upcoming Broadcasts

Getting Ready for Tax Season: New IRS Forms and Compliance Requirements

Wednesday, Jan. 15, 2020 (Webinar dates: Jan. 15, Jan. 23)

Each year, the IRS makes changes to its forms that tax practitioners should understand in order to prepare tax returns and explain the forms to clients. This program covers new IRS tax forms and compliance requirements for 2019.

Key Topics

- New tax form changes for 2019 income tax returns
- IRS changes relating to the completion and filing of income tax returns
- 2019 IRS pronouncements relating to tax compliance

Details

Course Level: Intermediate

IRS Credit Category: Federal tax law

“The instructors were very good and the materials were outstanding. Best ever.”

“There was so much wonderful information on both Social Security and Medicare. The program will be so helpful when clients request information.”

— *Previous participants*



Registration and Fees

Register for individual courses throughout the season, or save by purchasing multiple courses. Individuals can attend several courses in the series, or firms may divide registrations between attendees and courses in any combination that fits their needs.

Single-course purchase:

Three-hour course	\$ 89 per course
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Multiple-course purchases:

Four or five	\$ 80.10 per course	Save 10%
Six or seven	\$ 71.20 per course	Save 20%
Eight or more	\$ 57.85 per course	Save 35%

For your convenience, we accept VISA, MasterCard, American Express and Discover.

Online Registration: Visit www.allstartax.com to register.

Advance Preparation: None required, but you may download your course materials as early as two weeks prior to your course; see your confirmation email for details.

Cancellations/Refunds: Full refunds will be issued for cancellations received up to 5 p.m. ET of the business day before the broadcast. A registrant may, at no added cost, transfer an individual course registration to another course in the 2019-2020 series or to another person at any time up to 5 p.m. ET of the business day before the broadcast. No refund or transfer to another person is available for Season Passes, and registrations cannot be carried over to subsequent seasons.

To transfer your registration, log in to your account at www.allstartax.com. To cancel, email info@allstartax.com. Branch offices cannot process cancellation or transfer requests.

Continuing Education Credit

All-Star Tax Series broadcasts qualify as continuing education courses for CPAs and EAs. Attorneys in many states may earn CLE credit.

If you wish to apply a course toward your continuing education requirements, you will have an opportunity to indicate this prior to or after course completion.

CPAs: Each All-Star Tax Series course qualifies for three CPE credit hours. [NASBA-registered CPE sponsor: Surgent McCoy CPE, LLC; sponsor ID numbers: New York - 000618; Texas - 9314; NASBA Registry (all other states) - 103212]

Attendance will be verified via a sign-in sheet at the Edward Jones branch office or via online attendance checks for webinar attendees. A CPE certificate will be emailed within 10 business days. Attendees are responsible for reporting earned credits to their state boards of accountancy according to individual state guidelines.

Surgent McCoy CPE, LLC is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.



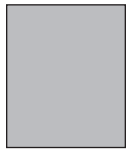
Attorneys: Visit www.allstartax.com to find out if courses are approved for CLE credit in your state.

Enrolled Agents: Each All-Star Tax Series course is accepted by the IRS for three credit hours toward annual CE requirements. (IRS-approved CE provider: Surgent McCoy CPE, LLC; provider ID number - QDEJK)

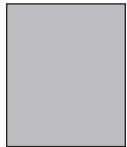


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INSIDE: Social Security
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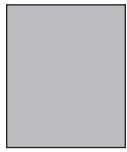


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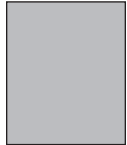
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INSIDE: Social Security
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