

C CORPORATIONS

Product Description

Includes CARES Act changes! This discussion of C Corporations provides guidance on tax operating characteristics of the C Corporation including accounting methods, choice of year-end, c corporation capital losses, net operating losses and a summary of consolidated return rules. The discussion of C Corporate reasonable compensation also includes an analysis of constructive dividend problems and concludes with a review of such problem issues as personal holding companies (PHC), personal service companies (PSC), and the accumulated earnings tax (AET).

Prerequisites

1 year tax preparation experience

Field of Study

Taxes - 2 Hours

Course Level

Update

Course Objectives

Upon completion of this course, you should be able to inform clients about various characteristics and tax implications as they relate to C Corporations, including filing and operating issues, capital gains, losses and deductions, as well as net operating loss. You should gain an understanding of constructive dividends, reasonable compensation, distributions & redemption's, corporate formation issues, business interest expense limit, and accumulated earnings tax. The course will also offer insights into Personal Service Corporations and Personal Holding Companies, as well as strategies for model shifts between LLCs

and S-Corp's, to C-Corp's.

Available Options



Webinar

A scheduled, online course viewable on any computer or device with Zoom access; suitable for single person use. Webinar include: online course, eBook download, & PDF of PowerPoint slides. CPE credit will be issued based on log in time and percentage of polling questions answered.

Date

April 19, 2023 - 11 am to 1 pm (Central Time)

Price

\$135.00

Late Registration - additional \$50.00 one week prior WEBinar

Disclaimer

WEBinar begins promptly at the stated time.

Cancellation, Transfer and Refund Policy For Individual WEBinar Purchase.

Registration fees will be refunded in full with no cancellation fee 30+ days prior to the event.

Registration fees will be refunded in full 8 to 30 days prior to the event minus a \$50.00 cancellation fee.

NO REFUNDS/TRANSFERS WILL BE ISSUED UP TO 7 DAYS PRIOR TO THE EVENT AND/OR THE EVENT START – NO EXCEPTIONS.

At the discretion of the presenters, ASTP Board of Directors, or venue, this event can be cancelled, changed to webinar format, or rescheduled to another date/format due to Covid protocols and recommendations.

For more information regarding administrative policies, complaints and refunds please contact us at 605-351-2390 or visit www.astxp.com.

The American Society of Tax Professionals has entered into an agreement with the Return Preparer Office, Internal Revenue Service, to meet the requirements of 31 Code of Federal Regulations, section 10.6(g), covering maintenance of attendance records, retention of program outlines, qualifications of instructors, and length of class hours. This agreement does not constitute an endorsement by the Return Preparer office as to the quality of the program or its contribution to the professional competence of the enrolled individual. IRS Sponsor Number T0BDV.

ALL OF OUR TAX COURSES HAVE IRS APPROVAL UNLESS OTHERWISE NOTED**