

# **CORPORATE FORMATION ISSUES**

## **Product Description**

This course begins with a comparison of the different types of business entities. It then moves to specific issues associated with forming a corporation, including the Section 351 rules, liabilities, Section 1244 Stock, and more.

## **Prerequisites**

1 year tax preparation experience

## **Field of Study**

Taxes - 1 Hour

## **Course Level**

Update

## **Course Objectives**

At the conclusion of this class the student should understand different entity choice tax concerns and should be able to apply the tax-free incorporation rules of Sec. 351, when to avoid tax-free incorporation, and the aspects of Section 1244.

## **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 login time and percentage of polling questions

answered.

## **Date**

April 24, 2023 - 11 am to Noon (Central Time)

## **Price**

\$90.00

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](http://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.

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