

# **C Corporations**

## Taxes

2022 - C Corporations - Webinar

Price: \$120.00

Level: Update

Prerequisites: 1 year tax preparation experience

Hours: Taxes - 2

Date: April 27, 2022 - 9 to 11 am

Speaker: Bob Jennings

### **Product Description:**

This course is a complete overview of C Corporation taxation including formation and operating issues. Special problem topics are also explained including reasonable compensation, accumulated earnings tax, constructive dividends, PHC's, PSC's, distributions and the business interest expense limitation, with examples. Finally we do 2 case studies for S corporations and LLCs reverting to or electing C corporation tax status.

### **Course Objective:**

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 understand constructive dividends, reasonable compensation, distributions & redemptions, 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.

### **Attendee Requirements:**

Earn Live CPE credit.

You must have a high speed internet connection, speakers connected to your computer, headphones or call in for audio and a monitor.

If you have more than 1 person PAID FOR and REGISTERED for the streaming webinar and all would like to watch from the same computer, please request the Proctor Form and return to us AFTER completion of the webinar in order to receive CPE credit.

### **Disclaimer:**

**Each person watching this webinar must be REGISTERED AND PAID regardless if CPE is needed or not.**

Fees and Schedule - This American Society of Tax Professionals/TaxSpeaker Internet-Live webcast will begin and end promptly at stated time. All 8-hour-webcasts will break for lunch, and have 2/10-15 minute breaks.

Attendees must answer 75% of all polling questions given during the day to obtain the full hours of CPE Credits.

Cancellation, Transfer and Refund Policy Registration fees will be refunded in full for up to 30 days before the seminar. Registrations cancelled between 1-30 days before the seminar date are subject to a \$50 cancellation fee. For more information regarding administrative policies, complaints and refunds please contact us at 605-351-2390 for auxiliary aid needs or visit [www.ASTaxP.com](http://www.ASTaxP.com).

**NO REFUNDS/TRANSFERS WILL BE ISSUED AFTER THE SEMINAR BEGINS. NO EXCEPTIONS.**

### **Continuing Education:**

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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