

# **S CORPORATIONS A - Z**

## **Product Description**

If you or your clients own an S Corporation, this course is just for you! The S Corporations from A-Z class is always up-to-date for the latest legislative changes, guiding participants through all things S Corp. They include both instruction and practice to deliver a thorough comprehension of how to prepare tax returns for S Corporations. This involves full guidance through formation rules and elections, plus potential late elections, and terminations (including mid-year issues). Will also cover common operating tax issues encountered with S Corps, such as owner fringe benefits, pension plans, reasonable compensation and income allocations. To conclude the course, the instructor will review with you any unusual S corporation needs you may need to be prepared for: terminating the S election, built-in gains taxes, Q-sub, and the extra rare 338 step-up election.

## **Prerequisites**

2 - 4 years of preparation experience

## **Field of Study**

Taxes - 8 Hours

## **Course Level**

Intermediate

## **Course Objectives**

This S Corporations from A-Z class is always up-to-date for the latest legislative changes, guiding participants through all things S Corp. The 2022 version includes a 66 page completed return including new

Schedules K-2 and K-3! Will include both instruction and practice to deliver a thorough understanding of how to prepare tax returns for S Corporations. This involves full guidance through formation rules and elections, plus potential late elections, and terminations (including mid-year issues). Will also cover common operating tax issues encountered with S Corps, such as owner fringe benefits, pension plans, reasonable compensation and income allocations. To conclude the course, the instructor will review with you any unusual S corporation needs you may need to be prepared for: terminating the S election, built-in gains taxes, Q-sub, and the extra rare 338 step-up election.

## **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**

September 18, 2023 - 8 am to 4 pm (Central Time)

### **Price**

\$300.00

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.

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