

Session Number: S110A

Date & Time: Tuesday, June 11, 2024 8:00 - 9:40 AM

Leveraging AI in Tax Notice Responses

Speaker: [John Sheeley, EA](#)

Session Description

This course explores the integration of artificial intelligence (AI) in responding to federal tax notices and preparing other submissions to the IRS. Participants will explore a range of AI tools, examine real-world case studies, and discuss both the potential and limitations of AI in tax representation. The program emphasizes legal compliance, ethical considerations, and best practices to ensure effective and secure AI application in professional tax practice.

Learning Objectives

1. To understand the fundamental principles of AI and its specific applications within the context of federal tax representation.
2. To identify and evaluate various AI tools and technologies that can assist in interpreting and responding to IRS notices.
3. To examine real-world examples where AI has been utilized in taxpayer representation, highlighting the successes and challenges encountered.
4. To analyze the potential pitfalls and ethical considerations of employing AI in tax practice, including the limitations of AI and the importance of maintaining human oversight.
5. To establish best practices for integrating AI into tax practices, ensuring compliance with IRS regulations, and maintaining the highest standards of data privacy and security.

Learning Level: Basic

Course Prerequisites: Attendees should be familiar with generative AI applications, such as Chat GPT.

Advanced Preparation: If not familiar with generative AI, the attendee should watch a YouTube video to become familiar, a 10 to 15 minute process.

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S110B

Date & Time: Tuesday, June 11, 2024 8:00 - 9:40 AM

Passive Normal Activity

Speaker: [Shannon A. Hall, EA](#)

Session Description

What's haunting the carry-over worksheets of your tax returns? Is it the ghost of IRS commissioners' past? No, it's passive activity losses! Using case studies and line-by-line analysis, we will deep-dive into reporting and tracking passive activities and help these losses complete their unfinished business and finally move on.

Learning Objectives

1. Recognize passive activities and understand the rules for deducting losses.
2. Accurately complete Form 8582.
3. Properly report passive losses at disposition of activity.

Learning Level: Intermediate

Course Prerequisites: Knowledge of Form 1040 and Schedule E pages 1 and 2 is helpful.

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S110C

Date & Time: Tuesday, June 11, 2024 8:00 - 9:40 AM

A Review of SECURE 2.0

Speaker: [Alice Orzechowski, CPA, CMA, EA](#)

Session Description

The SECURE 2.0 Act of 2022 was developed to increase retirement savings by encouraging taxpayers to save and employers to offer more savings opportunities. Some provisions are effective retroactively, some immediately, and some in the future, as late as 2028. This session is a comprehensive analysis of the law, starting with where we are now, what is changing, and when it is changing.

Learning Objectives

1. Understand the automatic enrollment and escalation requirements for employer-sponsored plans.
2. Explain the increased catch-up contribution rules.
3. Identify how Section 529 plans and student loan payments impact retirement savings.
4. Understand the new credits for pension plan start-up costs.

Learning Level: Basic

Course Prerequisites: None

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S120A

Date & Time: Tuesday, June 11, 2024 10:00 - 11:40 AM

Exchange This!

Speaker: [Laura Strombom, EA, MBA, USTCP](#)

Session Description

1031 Exchanges have become popular again in the last few years. Many from California are exchanging for properties out of state. This practical, hands-on case study will give you the tools you need for both the IRS and FTB, with pen-to-paper examples.

Learning Objectives

1. Determine what property qualifies for 1031 treatment for federal and California purposes.
2. Learn how to calculate both realized and unrealized gains and losses in a 1031 exchange transaction.
3. Understand when Form 3840 needs to be completed and how to complete the form.
4. Learn how to depreciate the acquired assets on future returns and what elections are available.

Learning Level: Intermediate

Course Prerequisites: Basic understanding of gains and losses and real estate.

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S120B

Date & Time: Tuesday, June 11, 2024 10:00 - 11:40 AM

Social Media Tax Trends

Speaker: [Matt Metras, EA](#)

Session Description

From ERC mills to forming an LLC to deducting the family trip to the pumpkin patch, social media is filled with questionable tax advice, much of it shared by credentialed professionals. Usually, this advice has an underlying basis of truth and is taken to the extreme. We'll review what's trending and discuss how best to advise clients while remaining compliant with professional ethics.

Learning Objectives

1. Review common social media concepts around tax.
2. Evaluate the validity of those positions.
3. Identify Circular 230 requirements regarding those positions.
4. Analyze client situations to best advise them to minimize tax while staying compliant with the law.

Learning Level: Basic

Course Prerequisites: None

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Ethics
- CTEC: 2 hours Ethics
- CFP: 0 hours N/A. This is NOT a CFP Board approved Ethics program
- CPA/NASBA: 2 hours Behavioral Ethics
- Attorney/CA Bar MCLE: 1.75 hours Legal Ethics

Session Number: S120C

Date & Time: Tuesday, June 11, 2024 10:00 - 11:40 AM

Accurate Reporting and Maximum Strategy for Short-Term Rental

Speaker: [Natalie Kolodij, EA, CRETS](#)

Session Description

The short-term rental tax loophole is one of the most talked-about real estate investing strategies. Unfortunately, it's also one of the most misreported as well. Knowing how and where to report short-term rental activities is crucial for any tax professional working with real estate investors. In this course, we'll cover the basics of the strategy: when a rental is non-passive; when it is subject to self-employment tax; and when it moves from Schedule E to Schedule C.

Learning Objectives

1. Identify when a short-term rental is passive vs. non-passive.
2. Define when a short-term rental requires self-employment tax and Schedule C reporting.
3. Review strategies and common mistakes related to short-term rental reporting.
4. Properly define the depreciable life of a short-term rental.

Learning Level: Basic

Course Prerequisites: None

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S130A

Date & Time: Tuesday, June 11, 2024 1:00 - 2:40 PM

Mastering the Tax Research Process: Analyzing Tax Authority

Speaker: [Thomas A. Gorczynski, EA, USTCP](#)

Session Description

This is part one of a two-class sequence in tax research. After discussing the legal and ethical reasons why tax research is an essential skill, we will delve into what the actual tax authorities are and how to read them. The usefulness of non-authoritative sources will be discussed. There will also be a review of the standards used in tax research, such as reasonable basis and substantial authority, and why they matter in the tax research process.

Learning Objectives

1. List the various tax authorities that can be used to take tax positions.
2. Describe the different types of judicial decisions and their effect on the tax law.
3. Compare and contrast reasonable basis from substantial authority.
4. Understand how non-authoritative sources can be used in the tax research process.

Learning Level: Basic

Course Prerequisites: None

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S130B

Date & Time: Tuesday, June 11, 2024 1:00 - 2:40 PM

Business or Hobby?

Speaker: [Alice Orzechowski, CPA, CMA, EA](#)

Session Description

Many taxpayers are involved in an activity that could be considered a hobby for tax purposes. The rules for how to report income and expenses depend on whether the activity is a hobby or business. In this session, we will examine the nine factors the Tax Court uses to determine if an activity is a hobby or business. We will also review numerous cases to understand the Tax Court's reasoning for their decision.

Learning Objectives

1. Understand how to correctly report a hobby activity.
2. Interpret the presumption that an activity is engaged in for profit.
3. Understand the nine relevant factors to determine business vs. hobby.
4. Review numerous relevant Tax Court cases.

Learning Level: Basic

Course Prerequisites: None

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S130C

Date & Time: Tuesday, June 11, 2024 1:00 - 2:40 PM

Employee Stock Options

Speaker: [Karen Brosi, EA, CFP®](#)

Session Description

The taxation of employee compensatory stock options can be quite complex. Proper planning in this arena can also be filled with potential traps. This fast-paced session will help you fully understand the different tax rules for the entire alphabet soup of options: RSUs, NQs, ISOs, and ESPPs. You'll also take away examples of how to correctly report these transactions on your clients' tax returns.

Learning Objectives

1. Identify and distinguish between the various types of employee stock options.
2. Understand the tax impact of the different employee stock options and how to properly reflect transactions on returns.
3. Explore planning tips for your clients with stock options.

Learning Level: Intermediate

Course Prerequisites: Basic understanding of the taxation of securities.

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S140A

Date & Time: Tuesday, June 11, 2024 3:20 - 5:00 PM

Mastering the Tax Research Process: Practical Applications

Speaker: [Thomas A. Gorkzynski, EA, USTCP](#)

Session Description

This is part two of a two-class sequence in tax research. The focus of this class is using a standardized tax research process to locate tax authority, apply that authority to a set of facts, and determine the best tax return position. The use of free and paid research tools to find and analyze tax authority, including artificial intelligence (AI), will be reviewed.

Learning Objectives

1. Compare and contrast free research sources and paid research sources.
2. Describe the essential elements of a tax research process.
3. Describe ways to locate tax authority relevant to a tax position.
4. Apply a tax research process to scenarios from tax practice.

Learning Level: Basic

Course Prerequisites: None

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S140B

Date & Time: Tuesday, June 11, 2024 3:20 - 5:00 PM

Due Diligence and Unique Dependent Scenarios

Speaker: [Brad Messner, MBA, CBSA, EA](#)

Session Description

We have all been sucked into one of those late afternoon television shows where four people are claiming to be a child's parents and a blood test quickly reveals the correct answer. Unfortunately, the right to claim a dependent on a tax return is not always so clear. In this session, we are going to dig deep into the complicated situations around who can claim a dependent and when. Moreover, we will discuss the importance and types of due diligence you should complete to stay compliant and validate your records.

Learning Objectives

1. Understand when due diligence is required and to what extent it is mandatory.
2. Create a due diligence process for your firm to ensure you are compliant.
3. Prepare for a due diligence audit and reduce your risk through documentation efforts.
4. Define and explain the differences between a dependent, a qualifying person, a qualifying child, and a qualifying relative.
5. Create a list of acceptable documentation to determine a dependent's qualifying status.

Learning Level: Basic

Course Prerequisites: None

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S140C

Date & Time: Tuesday, June 11, 2024 3:20 - 5:00 PM

Business Dispositions: Corporations and Partnerships

Speaker: [Laura Strombom, EA, MBA, USTCP](#)

Session Description

This session will focus on the calculations and practical considerations for the sale of a corporation or partnership, with various examples. Is it a sale or a closure? If it is a sale, what kind of sale? What are the tax implications? This course will cover the basics of the sale of a corporation or partnership and provide a comprehensive example of a final return for each.

Learning Objectives

1. Determine the type of closure a business is undergoing sale, entity change, or complete closure.
2. Calculate the tax impact of the dispositions with regard to assets and liabilities the business holds.
3. Identify possible strategies to minimize the tax impact.
4. Review the components and steps of a final business tax return.

Learning Level: Intermediate

Course Prerequisites: Basic understanding of business tax returns.

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S210A

Date & Time: Wednesday, June 12, 2024 8:00 - 9:40 AM

2023 and New 2024 Individual Tax News

Speaker: [Jane Ryder, EA, CPA](#)

Session Description

This course reviews 2023 individual tax updates and includes any new 2023 tax issues as well as planning for 2024 individual taxes and any new tax guidance or legislation enacted in 2024.

Learning Objectives

1. Review the 2023 tax issues for individuals.
2. Learn about new 2024 federal tax guidance or legislation for individuals.
3. Determine which clients are affected by the new changes.
4. Understand the tax impact of these new changes.

Learning Level: Basic

Course Prerequisites: None

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Update
- CTEC: 2 hours Federal Tax Law Update
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S210B

Date & Time: Wednesday, June 12, 2024 8:00 - 9:40 AM

Multi-State Tax Issues for Remote Workers

Speaker: [Shannon A. Hall, EA](#)

Session Description

With so many taxpayers working remotely, chances are you'll wind up with more than a few clients filing multistate tax returns. We'll take an in-depth look at the criteria to be a resident, explore income sourcing issues (keep an eye on those Restricted Stock Units), and work our way from sea to shining sea on a virtual road trip through filing requirements, unusual state reporting issues, and much more!

Learning Objectives

1. Identify state-specific requirements for residency.
2. Examine how states treat income earned by nonresidents.
3. Understand the implications of remote work on state income tax.

Learning Level: Intermediate

Course Prerequisites: Basic Knowledge of 1040 and 540.

Advanced Preparation: None

CE Credit Hours

- IRS: 0 hours California
- CTEC: 2 hours California
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S210C

Date & Time: Wednesday, June 12, 2024 8:00 - 9:40 AM

Life Cycle of a Revocable Living Trust

Speaker: [Alice Orzechowski, CPA, CMA, EA](#)

Session Description

More and more clients are putting their assets into revocable living trusts. This session reviews the tax treatment of revocable living trusts from creation by the grantor to the grantor's death. We will answer such questions as: What tax identification number is used for a revocable trust, and when do we need to obtain a new number? What tax form is used, and when do we need to change to a 1041? What happens if the grantor is declared incompetent? What happens when the grantor dies?

Learning Objectives

1. Describe how income and estate taxes impact revocable living trusts.
2. Identify the allowable methods of filing income tax returns for clients with revocable trusts and how to change the filing method when necessary.
3. Identify when a revocable living trust needs an employer identification number and when it needs a new employer identification number.
4. Understand how to make a Section 645 election - with or without a probate estate.

Learning Level: Intermediate

Course Prerequisites: Basic understanding of trust taxation.

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S220A

Date & Time: Wednesday, June 12, 2024 10:00 - 11:40 AM

2023 and New 2024 Business Tax Update

Speaker: [Jane Ryder, EA, CPA](#)

Session Description

This course reviews 2023 business tax updates and includes any new 2023 tax matters as well as planning for 2024 business taxes and any new tax guidance or legislation enacted in 2024.

Learning Objectives

1. Review 2023 tax matters for business.
2. Learn about the new 2024 federal tax guidance or legislation for businesses.
3. Determine which clients are affected by the new tax changes.
4. Understand the tax impact of these new changes.

Learning Level: Basic

Course Prerequisites: None

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Update
- CTEC: 2 hours Federal Tax Law Update
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S220B

Date & Time: Wednesday, June 12, 2024 10:00 - 11:40 AM

The Gig is Up: Handling Income in Unique Industries

Speakers: [Matt Metras, EA](#), and [Brad Messner, EA](#)

Session Description

Taxpayers are finding unique ways to earn income, and there are many questions about reporting income on an annual return and identifying permissible write-offs for business purposes. Taxpayers most commonly impacted include social media influencers or brand ambassadors, OnlyFans content contributors, cryptocurrency purchasers, online gamblers, and more. This session will up your gig!

Learning Objectives

1. Understand the complexities of unique income sources, including gauging the legality of each activity.
2. Discern what expenses and write-offs are permitted for unique industries and how to properly report them on individual and entity tax returns.
3. Gain a core understanding of these industries and how to best serve clients who work in them.

Learning Level: Basic

Course Prerequisites: None

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S220C

Date & Time: Wednesday, June 12, 2024 10:00 - 11:40 AM

20 More Questions About Trusts and Estates

Speaker: [Claudia Hill, EA, MBA](#)

Session Description

Each Trust or Estate is unique. They are tailored to the needs of the person who directed the assets in the trust or acquired the assets during their lifetime. While the basic preparation of Form 1041 shares many attributes with a trust or estate, knowing the differences is key to preparing the forms correctly.

Learning Objectives

1. Categorize the type of trust you are working with.
2. Identify elections are only available to estates.
3. Identify elections available only to trusts.
4. Establish your network of referrals and resources.

Learning Level: Intermediate

Course Prerequisites: Basic familiarity with Form 1041.

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S230A – 4-hour session

Date & Time: Wednesday, June 12, 2024 1:00 - 5:00 PM

California Tax Update

Speaker: [Karen Brosi, EA, CFP®](#)

Session Description

California tax professionals must really understand two sets of income tax laws: federal and state. With federal tax law on the move, it is crucial to stay abreast of differences to provide sound strategies and advice. This session provides a mid-year update of California's income tax rules and rulings, as well as news regarding payroll, property, and sales taxes. Find out early what the FTB, EDD, and CDTFA have in store for California taxpayers in 2024.

Learning Objectives

1. Explore growing nonconformity with federal tax law.
2. Identify residency issues for individuals.
3. Properly advise in-state and out-of-state businesses.
4. Make the most of the pass-through entity tax election.
5. Know what's new in payroll, sales, and property taxes.

Learning Level: Intermediate

Course Prerequisites: Basic understanding of California tax preparation.

Advanced Preparation: None

CE Credit Hours

- IRS: 0 hours California
- CTEC: 4 hours California
- CFP: 4 hours Tax Planning
- CPA/NASBA: 4 hours Taxes
- Attorney/CA Bar MCLE: 3.5 hours Taxation Law

Session Number: S230B

Date & Time: Wednesday, June 12, 2024 1:00 - 2:40 PM

Tax Stuff You Thought You Knew

Speaker: [Ryan Reichert, EA, CFP®](#)

Session Description

We all fall victim to missing a few details of a new tax law, or your understanding may be a bit cloudy. Legislative changes in recent years have provided more opportunities for us to experience this. In this session, we won't waste your time talking about the basics; we'll skip right to the thing you thought you knew. You may even be in jeopardy of having fun in the process. **WARNING:** Attending this session may increase your likelihood of amending more returns than you'd care to admit.

Learning Objectives

1. Review exceptions to non-deductible entertainment.
2. Understand the intricacies of legal fees and whether they are deductible.
3. Apply concepts from the Tax Court's ruling on corporate tax planning strategies regarding the Augusta Rule (IRC 280A(g)).
4. Expand your understanding of federal income tax strategies to add more value to your tax preparation services.

Learning Level: Intermediate

Course Prerequisites: Intermediate understanding of general tax principles, business expenses, and settlements.

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S230C

Date & Time: Wednesday, June 12, 2024 1:00 - 2:40 PM

Employee Retention Credit Update

Speaker: [Lawrence Pon, EA, CPA, USTCP, CFP®](#)

Session Description

The IRS has made auditing Employee Retention Credit (ERC) claims a priority. What is the IRS looking for in these audits? The IRS has been warning about aggressive ERC promoters. Have any of your clients been victims of these ERC mills? We will review the latest IRS guidance about whether our clients qualify for the ERC. We will also review the withdrawal and settlement options for inappropriate ERC claims. It may also make sense for your clients to file Protective Claims for Refund in case they have already adjusted their wage deductions for the ERC.

Learning Objectives

1. Learn what the IRS is looking for in the ERC audits.
2. Understand the new withdrawal and settlement procedures for ERC claims to reduce or avoid penalties for your clients.
3. Understand the latest guidance from the IRS about ERC.
4. Learn about how to qualify for the ERC for clients who have not applied for the ERC.
5. Learn about the ERC Statutes of Limitations and the Protective Claims for Refund.

Learning Level: Intermediate

Course Prerequisites: Basic familiarity with payroll and business taxes.

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S240B

Date & Time: Wednesday, June 12, 2024 3:20 - 5:00 PM

The 121 Exclusion: So Much More Than the 2/5-Year Rule

Speaker: [Natalie Kolodij, EA, CRETS](#)

Session Description

This is a 121 Exclusion class like no other. The 121 Exclusion is a complex code section that is often oversimplified. It is an incredibly powerful tool for wealth building, and it also applies to many taxpayers. In this session, we will cover the basics of the 121 Exclusion before going into several unique applications that many tax professionals will encounter in their practice. Determining qualification for the exclusion, calculating the pro-rated exclusion limit, and applying non-qualified use rules are all discussed in this deep dive into Section 121.

Learning Objectives

1. Understand the basic application and rules regarding the 121 Exclusion.
2. Understand additional unique requirements connected to the 121 Exclusion.
3. Cover several unique, but common, situations to which the 121 Exclusion would apply.

Learning Level: Intermediate

Course Prerequisites: Basic knowledge of capital gains and Section 121 Exclusion.

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S240C

Date & Time: Wednesday, June 12, 2024 3:20 - 5:00 PM

Weird Science: Ethics and Misuse of AI in Tax Practice

Speaker: [John Sheeley, EA](#)

Session Description

The rapid advancement of artificial intelligence (AI) has significant implications for the tax profession. As a tax professional, it is essential to understand both the benefits and ethical challenges associated with the use of AI in your tax practice. This continuing education course aims to provide tax practitioners with a comprehensive understanding of the ethical considerations and potential misuse of AI in the tax field. Through case studies, discussions, and practical examples, participants will gain insights into the responsible use of AI and how to navigate the ethical dilemmas that may arise while considering the impact of Circular 230, personally identifiable information, the Graham Leach Bliley Act, the Safeguards Rule, and IRC 7216.

Learning Objectives

1. Analyze the benefits and ethical considerations of utilizing artificial intelligence in tax practice in accordance with Circular 230.
2. Evaluate case studies to identify potential misuses of AI in the tax field and determine compliant responses under the Graham Leach Bliley Act and the Safeguards Rule.
3. Apply principles from IRC 7216 to safeguard personally identifiable information when implementing AI technologies in tax-related activities.
4. Develop strategies to effectively navigate ethical dilemmas in the use of AI within the tax profession, with an emphasis on maintaining confidentiality and integrity.

Learning Level: Basic

Course Prerequisites: Attendees should be familiar with generative AI applications, such as Chat GPT.

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Ethics
- CTEC: 2 hours Ethics
- CFP: 0 hours N/A. This is NOT a CFP Board approved Ethics program
- CPA/NASBA: 2 hours Behavioral Ethics
- Attorney/CA Bar MCLE: 1.75 hours Legal Ethics

Session Number: S310A

Date & Time: Thursday, June 13, 2024 8:00 - 9:40 AM

Hot Tax Topics Q/A Panel

Speaker: [Thomas A. Gorczynski, EA, USTCP](#); [Natalie Kolodij, EA, CRETS](#); [Brad Messner, MBA, CBSA, EA](#); and [Matt Metras, EA](#)

Session Description

A panel of nationally recognized experts will discuss current tax issues and industry trends in their respective specialties: digital assets, real estate, security and technology, and tax planning. Time will be allotted for pre-selected questions from Super Seminar participants. Moderated by Thomas A. Gorczynski, EA, USTCP, the panelists will be Natalie Kolodij, EA, CRETS; Brad Messner, EA; and Matt Metras, EA.

Learning Objectives

1. Describe current trends in digital assets and the IRS's position on those trends.
2. Explain how taxpayers can use various exceptions in §469 to use rental losses.
3. Describe current security threats in the tax industry and possible mitigation strategies.
4. Debunk tax planning myths commonly propagated on social media platforms such as TikTok.
5. Understand the impact of significant automatic tax law changes in 2025 and 2026 on taxpayers.

Learning Level: Basic

Course Prerequisites: None

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S310B

Date & Time: Thursday, June 13, 2024 8:00 - 9:40 AM

ITINs: Individual Taxpayer Identification Numbers

Speaker: [Lawrence Pon, EA, CPA, USTCP, CFP®](#)

Session Description

People who do not qualify for a Social Security number will need to apply for an Individual Taxpayer Identification Number (ITIN). This session will review how to obtain an ITIN and how you can enhance your business by becoming Acceptance Agents (AA) or Certifying Acceptance Agents (CAA). Becoming an AA or CAA is a great way to add revenue to your business.

Learning Objectives

1. Learn about the differences between a Social Security number and an ITIN.
2. Learn how to obtain an ITIN.
3. Learn how to navigate Form W-7.
4. Learn how to become an Acceptance Agent or a Certifying Acceptance Agent, and the differences between the two.

Learning Level: Basic

Course Prerequisites: None

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S310C

Date & Time: Thursday, June 13, 2024 8:00 - 9:40 AM

Successful Schedule C Audits

Speaker: [Jane Ryder, EA, CPA](#)

Session Description

This course discusses successful practices for Schedule C audits, including analyzing taxpayer records to support gross proceeds reported and substantiating business expenses claimed, with consideration of home office and auto expenses. Learn valuable skills such as establishing rapport with an auditor, advocating for your client, and negotiating reduced audit scope. Plus, we will look at audits gone wrong, audit reconsiderations, audit appeals, etc. We will review tax situations that may create a greater risk of audit and areas of interest for IRS audits.

Learning Objectives

1. Learn how to prepare for a Schedule C audit and gather documents to substantiate income and deductions.
2. Develop strategies to defend and support various categories of expenses under exam.
3. Understand which expenses are subject to increased scrutiny and exposure during an audit.
4. Consider the tax practitioner's opportunity to develop rapport with the auditor and advocate for the client.

Learning Level: Basic

Course Prerequisites: None

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S320A

Date & Time: Thursday, June 13, 2024 10:00 - 11:40 AM

Preparing Problem Tax Returns

Speaker: [Thomas A. Gorczynski, EA, USTCP](#)

Session Description

Not every return is timely filed with perfect information. Practitioners often struggle with missing, unavailable, or incorrect information; late-filed tax returns; or clients with both! This course reviews these situations and how the practitioner can help the client to the best of their ability while maintaining a commitment to accuracy and ethics.

Learning Objectives

1. Describe strategies for preparing tax returns with missing, incorrect, or unavailable information.
2. Explain when and how estimates may properly be used on a tax return.
3. List important tax return elections and their availability on a late-filed tax return.
4. Describe strategies for preparing and filing late individual and business tax returns.

Learning Level: Basic

Course Prerequisites: None

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S320B

Date & Time: Thursday, June 13, 2024 10:00 - 11:40 AM

Special Purpose Trusts: QPRTs and Special Needs Trusts

Speaker: [Claudia Hill, EA, MBA](#)

Session Description

Special purpose trusts are set up to help a particular beneficiary or group of beneficiaries. They can be tailored to meet the beneficiaries' needs as well as implement the wishes of the person establishing the trust. This session looks at two distinct types of trusts: Qualified Personal Residence Trusts (QPRTs) and Special Needs Trusts.

Learning Objectives

1. Learn the mechanics associated with implementing a Qualified Personal Residence Trust (QPRT).
2. Evaluate the pros and cons of using a QPRT.
3. Understand what makes a Special Needs Trust “special.”
4. Identify benefits of creating a Special Needs Trust.

Learning Level: Intermediate

Course Prerequisites: Basic knowledge of trust tax reporting.

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Session Number: S320C

Date & Time: Thursday, June 13, 2024 10:00 - 11:40 AM

Partnership and S Corp Basis

Speaker: [Ryan Reichert, EA, CFP®](#)

Session Description

Partnership and S Corp basis is the boogeyman in the closet for many tax professionals; they are afraid of it, so they ignore it and hope for the best. However, new basis reporting requirements on Form 7203 now require tax preparers to face this problem. In reality, there is nothing to be afraid of! We will show you how to easily calculate basis in your individual tax clients' partnerships and S Corps, as well as learn what it means to be "at-risk" and whether you really need to track both basis and "at-risk."

Learning Objectives

1. Understand why tracking basis is important.
2. Cover the basics of partnership basis.
3. Discover the differences between partnership and S Corp basis.
4. Increase awareness of basis issues and how to avoid them.
5. Walk away with the ability to complete Form 7203 or a partnership basis worksheet.

Learning Level: Intermediate

Course Prerequisites: Basic understanding of pass-through income and loss items.

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

WEBINAR Session Number: SS24Web1

Date & Time: Wednesday, July 10, 2024 at 10:00 am - 11:40 am Pacific

Tax Deferral: Installment Sales and Planning Opportunities

Speaker: [Darryl Brown, EA, Ph.D.](#)

Session Description

Installment sales permit taxpayers to defer gains from the sale of certain assets if certain requirements are met. Pursuant to Section 453, the installment sale provisions are not elective, which provides tax professionals with an array of planning opportunities but also includes some pitfalls. Structuring an installment sale requires careful planning. This course will take a pen-to-paper approach to understanding Section 453 as well as Form 6252.

Learning Objectives

1. Identify which types of sales, taxpayers, assets, and forms of taxable income qualify for installment sale reporting under the Internal Revenue Code.
2. Learn the basics of completing IRS Form 6252.
3. Understand the purpose of the installment sale rules and when they apply.
4. Understand special installment sale rules relating to depreciation recapture, related party installment sales, interest charges on certain installment sale deferrals, and dispositions of installment notes.

Learning Level: Basic

Course Prerequisites: None

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

WEBINAR Session Number: SS24Web2

Date & Time: Thursday, July 11, 2024 at 10:00 am - 11:40 am Pacific

Schedule D: The Good, the Bad, and the Downright Ugly

Speaker: [Alice Orzechowski, CPA, CMA, EA](#)

Session Description

Numerous transactions are reported on Schedule D and Form 8949. In this session, we will discuss how to correctly report transactions from Form 1099-B when the basis is incorrect, there is a wash sale, or the stock qualifies as Section 1244 Stock. We will also discuss how to correctly report transactions on Form 1099-K and Form 1099-S. Finally, we will analyze the sale of a Limited Partnership interest, personal bad debts, and worthless stock or securities.

Learning Objectives

1. Understand what constitutes a capital asset.
2. Correctly report transactions from Form 1099-B, Form 1099-K, and Form 1099-S.
3. Identify the adjustments needed in the sale of a limited partnership interest.
4. Understand how to report personal bad debts and worthless stock or securities.

Learning Level: Basic

Course Prerequisites: None

Advanced Preparation: None

CE Credit Hours

- IRS: 2 hours Federal Tax Law Topics
- CTEC: 2 hours Federal Tax Law Topics
- CFP: 2 hours Tax Planning
- CPA/NASBA: 2 hours Taxes
- Attorney/CA Bar MCLE: 1.75 hours Taxation Law

Plan Your Schedule

Registration for Super Seminar includes access to all sessions. We encourage you to use this list to create a personalized itinerary. Simply mark the checkbox next to your preferred sessions, then print this list for easy reference during the event.

Day 1

8:00 a.m. - 9:40 a.m.	<input type="checkbox"/>	Tuesday, June 11 8:00 a.m. - 9:40 a.m.	Leveraging AI in Tax Notice Responses (S110A) <i>Can you - should you - use an AI tool to help with responding to tax notices and preparing other submissions? (Speaker: John Sheeley, EA)</i>
	<input type="checkbox"/>	Tuesday, June 11 8:00 a.m. - 9:40 a.m.	Passive Normal Activity (S110B) <i>Dive into reporting and tracking passive activities. (Speaker: Shannon A. Hall, EA)</i>
	<input type="checkbox"/>	Tuesday, June 11 8:00 a.m. - 9:40 a.m.	A Review of SECURE 2.0 (S110C) <i>SECURE 2.0 through the years: an analysis of the law, reviewing we are now; and what is and will be changing. (Speaker: Alice Orzechowski, CPA, CMA, EA)</i>
10:00 a.m. - 11:40 a.m.	<input type="checkbox"/>	Tuesday, June 11 10:00 a.m. - 11:40 a.m.	Exchange This (S120A) <i>A practical, hands-on case study in how to properly report 1031 Exchanges with the IRS and CA FTB. (Speaker: Laura Strombom, EA, MBA, USTCP)</i>
	<input type="checkbox"/>	Tuesday, June 11 10:00 a.m. - 11:40 a.m.	Social Media Tax Trends (S120B) <i>TikTok isn't a substantial authority?... What's trending and how best to advise your clients while complying with ethical standards. (Speaker: Matt Metras, EA)</i>
	<input type="checkbox"/>	Tuesday, June 11 10:00 a.m. - 11:40 a.m.	Accurate Reporting and Maximum Strategy Short-Term Rental (S120C) <i>Passive or not? Schedule E or C? Explore the popular yet misunderstood short-term rental tax loophole. (Speaker: Natalie Kolodij, EA, CRETS)</i>
1:00 p.m. - 2:40 p.m.	<input type="checkbox"/>	Tuesday, June 11 1:00 p.m. - 2:40 p.m.	Mastering the Tax Research Process: Analyzing Tax Authority (S130A) <i>Citable sources, reasonable basis and substantial authority, oh my! How to recognize and read authoritative sources, plus a review of tax research standards. (Speaker: Thomas A. Gorczynski, EA, USTCP)</i>
	<input type="checkbox"/>	Tuesday, June 11 1:00 p.m. - 2:40 p.m.	Business or Hobby (S130B) <i>Review the nine factors the IRS uses to determine if a venture is a business or hobby, with interesting real examples. (Speaker: Alice Orzechowski, CPA, CMA, EA)</i>
	<input type="checkbox"/>	Tuesday, June 11 1:00 p.m. - 2:40 p.m.	Employee Stock Options (S130C) <i>Bolster your understanding of ESOs and RSUs, taught by the best. (Speaker: Karen Brosi, EA, CFP®)</i>
3:20 p.m. - 5:00 p.m.	<input type="checkbox"/>	Tuesday, June 11 3:20 p.m. - 5:00 p.m.	Mastering the Tax Research Process: Practical Applications (S140A) <i>Learn how to effectively use your tax research for your clients' benefit. (Speaker: Thomas A. Gorczynski, EA, USTCP)</i>
	<input type="checkbox"/>	Tuesday, June 11 3:20 p.m. - 5:00 p.m.	Due Diligence and Unique Dependent Scenarios (S140B) <i>Beyond the traditional nuclear family: who's claiming who, and how do you know they qualify? Due diligence process in your practice; how to prepare for audit. (Speaker: Brad Messner, MBA, CBSA, EA)</i>
	<input type="checkbox"/>	Tuesday, June 11 3:20 p.m. - 5:00 p.m.	Business Dispositions: Corporations and Partnerships (S140C) <i>How to plan for and handle the sale or closure of your client's business. (Speaker: Laura Strombom, EA, MBA, USTCP)</i>

Day 2

8:00 a.m. - 9:40 a.m.



Wednesday, June 12
8:00 a.m. - 9:40 a.m.

2023 and New 2024 Individual Tax News (S210A)

The latest updates for individuals. (Speaker: Jane Ryder, EA, CPA)



Wednesday, June 12
8:00 a.m. - 9:40 a.m.

Multi-State Tax Issues for Remote Workers (S210B)

Coast to coast - a virtual road trip through multi-state filing requirements and unusual state reporting issues. (Speaker: Shannon A. Hall, EA)



Wednesday, June 12
8:00 a.m. - 9:40 a.m.

Life Cycle of a Revocable Living Trust (S210C)

Tax IDs to tax forms, grantors to trustees - everything you need to know about the life cycle of RLTs. (Speaker: Alice Orzechowski, CPA, CMA, EA)

10:00 a.m. - 11:40 a.m.



Wednesday, June 12
10:00 a.m. - 11:40 a.m.

2023 and New 2024 Business Tax Update (S220A)

The latest updates for businesses. (Speaker: Jane Ryder, EA, CPA)



Wednesday, June 12
10:00 a.m. - 11:40 a.m.

The Gig is Up: Handling Income in Unique Industries (S220B)

Side gig or business? If you want to serve influencers, brand ambassadors, OnlyFans content creators, crypto investors or online gamblers, then this session is for you! (Speakers: Matt Metras, EA, and Brad Messner, EA)



Wednesday, June 12
10:00 a.m. - 11:40 a.m.

20 More Questions About Trusts and Estates (S220C)

Come learn what sets trusts and estates apart, although they share tax forms and other similar qualities. (Speaker: Claudia Hill, EA, MBA)

1:00 p.m. - 2:40 p.m.



Wednesday, June 12
1:00 p.m. - 5:00 p.m.
Note: 4-hour session

California Tax Update - Part 1 of 4-hour session (S230A)

Everything you need to know about what's new for 2024 at the CA FTB, EDD & CDFTA. (Speaker: Karen Brosi, EA, CFP®)



Wednesday, June 12
1:00 p.m. - 2:40 p.m.

Tax Stuff You Thought You Knew (S230B)

Beyond the basics – come hear about interesting but often unnoticed details in recent tax laws. (Speaker: Ryan Reichert, EA, CFP®)



Wednesday, June 12
1:00 p.m. - 2:40 p.m.

Employee Retention Credit Update (S230C)

The latest details on ERC audits, withdrawals, and settlement options now that IRS has set its sights on fraudulent ERC claims. (Speaker: Lawrence Pon, EA, CPA, USTCP, CFP®)

3:20 p.m. - 5:00 p.m.



Wednesday, June 12
1:00 p.m. - 5:00 p.m.
Note: 4-hour session

California Tax Update - Part 2 of 4-hour session (S230A)

Everything you need to know about what's new for 2024 at the CA FTB, EDD & CDFTA. (Speaker: Karen Brosi, EA, CFP®)



Wednesday, June 12
3:20 p.m. - 5:00 p.m.

The 121 Exclusion: So Much More Than the 2/5-Year Rule (S240B)

Tax pros can encounter unique situations when Sec. 121 is involved; this session will help you recognize them. (Speaker: Natalie Kolodij, EA, CRETS)



Wednesday, June 12
3:20 p.m. - 5:00 p.m.

Weird Science: Ethics and Misuse of AI in Tax Practice (S240C)

Responsible computing - when is it okay to use AI in the tax world and when is it not? (Speaker: John Sheeley, EA)

8:00 a.m. - 9:40 a.m.	<input type="checkbox"/> Thursday, June 13 8:00 a.m. - 9:40 a.m.	Hot Tax Topics Q/A Panel (S310A) <i>A powerful expert panel covering hot topics such as digital assets, real estate, security and technology, and tax planning. (Panalists: Thomas A. Gorczynski, EA, USTCP; Natalie Kolodij, EA, CRETS; Brad Messner, MBA, CBSA, EA; and Matt Metras, EA)</i>
	<input type="checkbox"/> Thursday, June 13 8:00 a.m. - 9:40 a.m.	ITINS: Individual Taxpayer Identification Numbers (S310B) <i>ITINS - who needs them, how do they get them, and how you can help your clients. (Speaker: Lawrence Pon, EA, CPA, USTCP, CFP®)</i>
	<input type="checkbox"/> Thursday, June 13 8:00 a.m. - 9:40 a.m.	Successful Schedule C Audits (S310C) <i>Everything you need to know about how to handle a Schedule C audit - from documentation to interacting with the auditor to audit reconsiderations and appeals. (Speaker: Jane Ryder, EA, CPA)</i>

10:00 a.m. - 11:40 a.m.	<input type="checkbox"/> Thursday, June 13 10:00 a.m. - 11:40 a.m.	Preparing Problem Tax Returns (S320A) <i>Just because a client's return isn't perfect, doesn't mean you must disengage. How to handle those problem returns while maintaining a commitment to accuracy and ethics.(Speaker: Thomas A. Gorczynski, EA, USTCP)</i>
	<input type="checkbox"/> Thursday, June 13 10:00 a.m. - 11:40 a.m.	Special Purpose Trusts: QPRTs and Special Needs Trusts (S320B) <i>What makes special needs trusts so special anyway? How to identify these trusts, what makes them so unique, and the special compliance rules that they must follow.(Speaker: Claudia Hill, EA, MBA)</i>
	<input type="checkbox"/> Thursday, June 13 10:00 a.m. - 11:40 a.m.	Partnership and S Corp Basis (S320C) <i>Learn how to easily calculate partnership and S Corp basis for your individual clients. (Speaker: Ryan Reichert, EA, CFP®)</i>

Note: Webinar events are included in registration (no additional cost) and occur after the live event.

July Webinars	<input type="checkbox"/> Wednesday, July 10 10:00 a.m. – 11:40 a.m.	Tax Deferral: Installment Sales and Planning Opportunities (WEB1) <i>Pen-to-paper approach to Sec 453 and Form 6252 + special topics like how to apply Sec 453 as an exit strategy for partners and S Corp owners. (Speaker: Darryl Brown, EA, Ph.D.)</i>
	<input type="checkbox"/> Thursday, July 11 10:00 a.m. - 11:40 a.m.	Schedule D: The Good, the Bad, and the Downright Ugly (WEB2) <i>Incorrect basis? Wash sale? Sec 1244 stock? 1099-K or 1099-S? Limited Partnership interest? Personal bad debts? Worthless stock? No problem! We'll show you how to how to report ALL of these correctly. (Speaker: Alice Orzechowski, CPA, CMA, EA)</i>