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INSTRUCTORS AND COORDINATORS

Robert Jamison, CPA
Instructor

Seth Anderson
Tax School Coordinator

Peggy Manahan
Administrative Assistant

Elaine Burnor
Registrar



Participants who attend the entire session will be awarded eight hours of Continuing Professional Education (CPE) credit.

EVENT DETAILS

Date: Thursday, May 17, 2018

Location: Trader Duke's Hotel
(formerly Doubletree)
1117 Williston Road
South Burlington, VT 05403

For directions and hotel information, visit:
www.traderdukeshotelburlingtonvt.com/maps

Time: 7:30 a.m. Refreshments
8:00 a.m.-4:30 p.m. Program

REGISTRATION DETAILS

Space is limited to the first 80 people registered.

Early Registration: \$295 if postmarked by
May 4, 2018

Late Registration: \$325 after May 4

Registration fee includes: Instruction, 250-page outline text with examples and citations to authority, refreshments and lunch.

CANCELLATION POLICY & FEES

More than 15 days before school \$50
Less than 15 days prior to school \$100
Except for medical or family emergency

CONTACTS

Registration — Elaine Burnor
Program, facilities, etc. — Peggy Manahan

Call 1-800-639-2130 or 1-802-524-6501 to reach Elaine or Peggy, or visit the Tax School website:

www.uvm.edu/extension/taxschool.



2018 Section 199A and S Corp Tax Seminar



Thursday, May 17, 2018
Trader Duke's Hotel
(formerly the Doubletree)
South Burlington, Vt.

www.uvm.edu/extension/taxschool

2018 Intermediate Section 199A & S Corporation Tax Seminar

INSTRUCTOR

Robert W. Jamison Jr., CPA

CPA Bob Jamison is back by popular demand! He is a nationally recognized expert on S-Corporation Taxation and has literally written the book on it. His book, *S Corporation Taxation*, is published in annual editions (currently its 27th) by CCH Incorporated. Bob is a Professor Emeritus of Accounting at Indiana University, Kelley School of Business in Indianapolis. He has a B.A. in Economics from DePauw University, an MBA from Portland State University and a Ph.D. in Accounting from the University of Texas at Austin, as well as his CPA certification.

COURSE DESCRIPTION

Prerequisite: Familiarity with business taxation in general. This will be an intermediate to advanced course.

Course participants will receive a 250-page PDF, complete with examples and citations to authority, as well as PowerPoint slides of the presentation. Bob will offer a special discount coupon to purchase the most recent editions of his books, *S Corporation Taxation* and *Multistate Tax Guide to Pass Through Entities*. If there are significant developments within three weeks before the presentation, Bob may prepare a separate handout, if necessary.

Bob will present a brief overview of Section 199a as it applies to sole proprietorships and partnerships in addition to the following S Corporation topics:

- Current developments, including enacted and proposed legislation **up to the presentation date**
- Timely elections and late election relief
- Corporate and shareholder income and loss including
 - The new §199A QBI deduction
 - Threshold for cash method, inventories, uniform capitalization, completed contract method and interest deduction limitations
- Shareholder stock and debt basis: New regulations, old restructuring technique and case law
- Compensation of shareholder-employees
- Loss limitations, including
 - Basis and amount at-risk and passive activity loss limits
 - New excess business loss limit and changes to net operating loss rules
- Net investment income issues
- The built-in gains tax: Including examples of the how new tax rates apply
- Qualified Subchapter S Subsidiaries: Definitions and planning opportunities

REGISTRATION 2018 Intermediate Section 199A and S Corporation Seminar

Name _____

Organization _____

Address _____

City/State/Zip _____

Phone _____

Email _____

THERE ARE TWO WAYS TO REGISTER

1. **ONLINE**, credit cards accepted, at:
www.regonline.com/SCorptax2018
(cash payments not accepted through online registration)

2. **MAIL** this completed registration form and a check payable to "University of Vermont" to:
UVM Extension Tax School
Elaine Burnor
278 South Main Street, Suite 2
St. Albans, VT 05478

Fee: \$295 if postmarked by May 4, 2018
\$325 after May 4

To request a disability-related accommodation to participate in this program please contact Elaine Burnor or Peggy Manahan at 1-800-639-2130 by April 30, 2018 so we may assist you.