

TaxWise Learning Center

TaxWise has worked with CCH, Inc., a Wolters Kluwer business, to provide you with self-study courses on various tax laws on TaxWise Learning Center. You, as a CPA, EA, or CFP can earn CPE credits in the comfort of your own office and at your own pace; all you need is a computer. Contact your sales representative to set up your account and log on at

<http://taxwise.learningcenter.com/partners/taxwise>

Courses offered:

- 1040 Preparation and Planning (9 parts)
- 1041 Preparation and Planning (4 parts)
- Circular 230: Staying Compliant

These are just a few of the many courses offered on TaxWise Learning Center. See the last pages of this document for a full listing of courses.

1040 Preparation and Planning Part 1: Fundamentals (2008 Edition)

Sidney Kess and Barbara Weltman

The purpose of this series of courses is to bring the tax preparer "up-to-speed" in the most efficient way possible for the tax preparation season. It offers quick answers and hands-on help for tax return preparation that has become increasingly complex by several recently passed tax Acts.

The first course in the series will introduce you to the fundamentals of federal income tax and will give you an overview of the general income tax structure. The topics presented in this initial course are discussed in general terms and will be covered at length in subsequent courses in this series.

It is essential to clearly and thoroughly understand these basic principles. Even though you may already be familiar with much of the subject matter, you are urged to take this introductory course for a quick brush-up.

This course will review filing requirements, exemption amounts, exemption eligibility requirements, and the phaseout rules for high-income individuals.

There is also a sample 1040 return filled in for a hypothetical family. The return illustrates many of the concepts discussed throughout this course.

CPE credits: 3

Prerequisites: None

Advance Preparation Required: N/A

Level: Basic

1041 Preparation and Planning 1: Tax Fundamentals for Trusts and Estate (2008 Edition)

Sidney Kess and Barbara Weltman

1041 Preparation and Planning 1: Tax Fundamentals for Trusts and Estate reviews fiduciary taxation fundamentals with a frequent emphasis on the rationale of the rules. Alerts of new changes for the year are provided. Examples illustrate how related code rules apply. Blank forms and schedules for particular items are included, as well as practice pointers, pitfalls and recent developments, with cases and rulings noted. Topics covered in this course include:

- Nature of Form 1041
- Role of the Fiduciary and Preparer
- Filing requirements

- Trust and estate basics
- General information on the trust or estate
- Nature of fiduciary accounting
- Uniform Principal and Income Act
- Allocating expenses between income and principal

CPE credits: 7

Prerequisites: None

Advance Preparation Required: N/A

Level: Basic

Circular 230: Staying Compliant (Second Edition)

CCH Editorial Staff

In 2005, the IRS revised the Circular 230 rules for tax shelter opinions. These changes and more, which may come in the future, require practitioners to be "*up-to-date*" with the rules of practice before the IRS.

Circular 230: Staying Compliant is designed to help practitioners understand their obligations under the IRS's rules of practice governing tax professionals. The Circular 230 regulations for tax shelter opinions are described and other key requirements of Circular 230 are reviewed in this course. The course also discusses who may engage in "*limited practice*" before the IRS, and reviews a new list issued by the IRS of best practices for tax advisors.

Topics covered include:

- Who Must Abide by the Rules of Circular 230?
- General Rules and Restrictions
- Covered Opinions
- Sanctions by the OPR

CPE credits: 2

Prerequisites: None

Advance Preparation Required: N/A

Level: Update



CCH is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Nashville, TN, 37219-2417.



CCH is registered with the National Association of State Boards of Accountancy as a Quality Assurance Service (QAS) sponsor of continuing professional education. Participating state boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding QAS program sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417

CCH has been approved by the California Tax Education Council to offer courses that provide federal and state credit towards the annual "continuing education" requirement imposed by the State of California. A listing of additional requirements to register as a tax preparer may be obtained by contacting CTEC at P.O. Box 2890, Sacramento, CA, 95812-2890, toll-free by phone at (877) 850-2832, or on the Internet at www.ctec.org.

CPE CREDITS ACCEPTED BY STATES
(The following information applies to CCH self-study courses only)

The information contained below is our interpretation of the state's CPE rules. We highly recommend that you contact your state board accountancy regarding the hours that they will accept for CPE credit.

NASBA National Registry, 103021
Quality Assurance Service (QAS), 007

State	New Standards or Interactive (50 min = 1 hr)	QAS (50 min = 1 hr)	Non-Interactive* (100 min = 1 hr)	CCH Sponsor Number
Alabama		Accepts		007
Alaska		Accepts		007
Arizona		Accepts		007
Arkansas	Accepts	Accepts		103021 007
California	Accepts			103021

Colorado	Accepts	Accepts		103021 007
Connecticut			Accepts	103021
Delaware		Accepts		007
Florida		Required		007
Georgia	Accepts			103021
Hawaii	Accepts	Accepts		103021 007
Idaho	Accepts	Accepts		103021 007
Illinois*	Accepts			103021
Indiana*	Accepts			103021
Iowa	Accepts			103021
Kansas	Accepts	Accepts		103021 007
Kentucky		Accepts		007
Louisiana*			Accepts	103021
Maine		Accepts		007
Maryland*			Accepts	103021
Massachusetts	Accepts	Accepts		103021 007
Michigan	Accepts	Accepts		103021 007
Minnesota	Accepts	Accepts (required 7/04)		103021 007
Mississippi	Accepts			103021
Missouri	Accepts			103021
Montana		Accepts		103021
Nebraska		Accepts		007
Nevada	Accepts	Accepts		103021
New Hampshire		Accepts		103021
New Jersey*			Accepts	106
New Mexico	Accepts	Accepts		103021 007
New York	Accepts			000085
N. Carolina	Accepts			103021
N. Dakota*	Accepts			103021
Ohio	Accepts	Accepts		103021 007

Oklahoma	Accepts	Accepts (for interactive only)		103021 007
Oregon		Required		007
Pennsylvania	Accepts			103021
Rhode Island*			Accepts	103021
S. Carolina	Accepts (effective 1/1/2006)	Accepts		103021
S. Dakota		Accepts		007
Tennessee		Required		007
Texas	Accepts	Accepts		000001
Utah	Accepts			103021
Vermont		Accepts		007
Virginia	Accepts	Accepts		103021 007
Washington	Accepts	Accepts		103021
Washington, D.C.*	Accepts	Accepts		103021
West Virginia	Accepts	Accepts		007
Wisconsin				
Wyoming	Accepts	Accepts		007

***PLEASE NOTE:** States that accept only the **Non-Interactive Standards** for self-study credit accept only **half the credit** for courses that comply with QAS and the New Standards or Interactive Credit.

California's Fraud CE requirement: After July 1 2004, California CPAs subject to the accounting and auditing or governmental CPE requirement must complete an additional 8 hours of CPE credit in detecting fraud for each renewal period. CCH offers several Learning Center courses that qualify for California's new fraud requirement. Courses that qualify are indicated in the short catalog description.

CCH Small Firm Services Refund Policy for Training Courses

[Rev. Feb. 7, 2008]

By submitting payment to Universal Tax Systems, Inc. d/b/a CCH Small Firm Services ("CCH SFS") for a training seminar or course, you, the customer, acknowledge that you have read, understand and agree to this refund policy (the "Policy"). The fact that CCH SFS shall have planned for and incurred expenses in anticipation of your participation in the training seminar or course shall serve as adequate consideration for your assent to the Policy.

The Policy differs depending on whether you have purchased Instructor-Led Training or Self-Paced Training:

Live Instructor-Led Training ("Group-Live"): If you purchase but decide not to participate in a Group-Live training program, you may request either: i) a refund (available only if requested at least 30 days prior to the event), ii) to reschedule to another event of equal or lesser value, or iii) to substitute someone in your place. If you provide notice to CCH SFS fewer than 30 calendar days in advance of the event, you can reschedule to another event of equal or lesser value or substitute someone in your place, but you cannot receive a refund.

Online Instructor-Led Training ("Group-Internet"): If you purchase but decide not to participate in a Group-Internet training program, you may request either: i) a refund (available only if requested at least seven (7) days prior to the event), ii) to reschedule to another program of equal or lesser value, or iii) to substitute someone in your place. If you provide notice to CCH SFS fewer than seven (7) calendar days in advance of the event, you can reschedule to another program of equal or lesser value or substitute someone in your place, but you cannot receive a refund. If you qualify for a refund, but CCH SFS has already mailed course materials to your address, your refund or credit will be subject to a \$10 charge for the course materials and shipping.

Online Self-Paced Training ("Self-Study"): If you purchase but decide not to participate in an online self-paced training program, you may request either: i) a refund, or ii) to transfer the right to participate in the program to another person. All requests for refunds or substitutions must occur within 30 days of your purchase of the online course(s). No refunds or substitutions are permitted after 30 days have passed from your purchase or at any time if you have already begun the course.

All cancellations and refund requests must be submitted in writing by the purchaser to:

Universal Tax Systems, Inc. (d/b/a CCH Small Firm Services)
Attn: Training – Refund Request
6 Mathis Drive, NW
Rome, Georgia 30165
Fax – 706.236.9168

Notice of your request will be considered delivered to CCH SFS two (2) days after the date of the postmark on your written request, unless received earlier via courier.

CCH SFS reserves the right to cancel or reschedule any programs or courses. In the event that CCH SFS cancels a program or course, a full refund of the amount paid for the program or course will be issued or applied as a credit toward a rescheduled program or course. CCH SFS cannot and does not assume responsibility for any other costs (i.e. non-refundable airline tickets or hotel reservations) or damages (including consequential, exemplary, incidental, or tort damages) or for any lost profits resulting from CCH SFS rescheduling or canceling a program or course.

Complaint Resolution Policy:

For more information regarding administrative policies, such as complaints and refunds please contact our offices at 866-641-WISE (866-641-9473) or training@cchsfs.com.

Courses offered on TaxWise Learning Center

Course Title	Level	Credits
<p><u>1040 Preparation and Planning Part 1: Fundamentals (2008 Edition)</u></p> <p>The first course in the series introduces the fundamentals of federal income tax and gives an overview of the general income tax structure. Even for those familiar with much of the subject matter, these introductory course offers a quick brush-up. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	3 CPE
<p><u>1040 Preparation and Planning Part 2: Gross Income (2008 Edition)</u></p> <p>The second course in the series covers gross income and different inclusions and exclusions. Topics examined include how to report wages and benefits; which benefits are taxable and which are excludable from income; how to report different kinds of interest; miscellaneous exclusions and inclusions, as well as how to recognize excludable and includable types of income. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	4 CPE
<p><u>1040 Preparation and Planning Part 3: Deductions (2008 Edition)</u></p> <p>The third course in this series looks at the deductions that taxpayers are permitted to take to reduce their tax: deductions from gross income in computing adjusted gross income (so-called business deductions), and deductions from adjusted gross income. The course details general, medical, taxes, interest, contributions, and miscellaneous deductions. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	3 CPE
<p><u>1040 Preparation and Planning Part 4: Tax Computations and Credits (2008 Edition)</u></p>	Basic	4 CPE

<p>The fourth course in this series reviews how the tax liability is computed, then describes different credits and deductions. After examining the computation of tax, the course discusses the distinction between a tax deduction and a tax credit. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>		
<p><u>1040 Preparation and Planning Part 5: Acquisition and Disposition of Property (2008 Edition)</u></p> <p>The next course in this series discusses gains and losses; defines basic terms; explains exclusion of gain on the sale of a principal residence; nonrecognition of gain on involuntary conversions; computation of basis; and concludes by looking at the distinction between capital and ordinary assets. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	4 CPE
<p><u>1040 Preparation and Planning Part 6: Deductions for Business and Other Special Deduction Rules (2008 Edition)</u></p> <p>This sixth course in the series covers business deductions that taxpayers can use to calculate net profit and reduce tax liability. The varied treatment of different deductions is examined in the course. The course also examines the methods used in claiming depreciation, amortization, and the rules for recognized losses and bad debt. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	5 CPE
<p><u>1040 Preparation and Planning Part 7: Special Tax Computations (2008 Edition)</u></p> <p>This seventh course in the series looks at special tax computations, including the alternative minimum tax (AMT), the self-employment tax, and the kiddie tax. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	3 CPE
<p><u>1040 Preparation and Planning Part 8: Special Problems (2008 Edition)</u></p>	Update	4 CPE

<p>This course covers special problems encountered in Form 1040 Preparation, including the annual accounting period, methods of accounting, and the installment method of reporting income. It also reviews IRAs, SEPs, SIMPLE plans, and other qualified self-employment plans, as well as methods of collecting taxes and the nanny tax.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>		
<p><u>1040 Preparation and Planning Part 9: Tax Practice (2008 Edition)</u></p> <p>1040 Preparation and Planning Part 9: Tax Practice course reviews the rules for filing deadlines, extensions, amended returns, payment, and different methods of filing. It covers offers in compromise and audits, then reviews the appeals process, going to court, and recovering costs from the government.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	2 CPE
<p><u>1041 Preparation and Planning 1: Tax Fundamentals for Trusts and Estates (2008 Edition)</u></p> <p>The first course in this series provides an overview of the taxation of trusts and estates, and includes an explanation of fiduciary accounting.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	7 CPE
<p><u>1041 Preparation and Planning 2: Income and Deductions (2008 Edition)</u></p> <p>The second course in this series provides step-by-step guidance for entering income and deductions on the fiduciary income tax return.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	4 CPE
<p><u>1041 Preparation and Planning 3: Tax Computation and Completing the Return (2008 Edition) (2008 Edition)</u></p> <p>The third course in this series provides step-by-step guidance for</p>	Basic	2 CPE

<p>figuring tax liability to accurately complete the fiduciary income tax return. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>		
<p><u>1041 Preparation and Planning 4: Schedule K-1 (2008 Edition)</u></p> <p>The fourth course in this series explains how to properly complete Schedule K-1 for beneficiaries. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	1 CPE
<p><u>1041 Preparation and Planning 5: Special Situations (2008 Edition)</u></p> <p>The final course in this series covers special tax issues for trusts and estates. It includes a discussion of Schedule J for certain accumulated distributions, post-mortem planning for estates and planning for the termination of trusts. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	2 CPE
<p><u>1065 Preparation and Planning 1: Tax Fundamentals (2008 Edition)</u></p> <p>This course is the first in a four-part series designed to provide a comprehensive review of the basic principles of partnership income tax preparation, which are applicable to limited liability companies (LLCs) treated as partnerships for federal income tax purposes. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Update	4 CPE
<p><u>1065 Preparation and Planning 2: Income and Deductions (2008 Edition)</u></p> <p>This course is the second in a four-part series designed to provide a comprehensive review of the basic principles of partnership income tax preparation, which are applicable to limited liability companies (LLCs) treated as partnerships for federal income tax purposes. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Update	3 CPE

<p><u>1065 Preparation and Planning 3: Schedules and Completing the Return (2008 Edition)</u></p> <p>This is the third course in a four-part series designed to provide a comprehensive review of the basic principles of partnership income tax preparation, which are applicable to limited liability companies (LLCs) treated as partnerships for federal income tax purposes. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Update	5 CPE
<p><u>1065 Preparation and Planning 4: Special Situations and Planning (2008 Edition)</u></p> <p>This is the final course in a four-part series designed to provide a comprehensive review of the basic principles of partnership income tax preparation, which are applicable to limited liability companies (LLCs) treated as partnerships for federal income tax purposes. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Update	4 CPE
<p><u>1120 Preparation and Planning 1: Introduction to Form 1120 (2008 Edition)</u></p> <p>This is the first in a series of courses on Form 1120 preparation. All of the courses in this series have been fully updated to reflect recent legislative changes. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	2 CPE
<p><u>1120 Preparation and Planning 2: Income (2008 Edition)</u></p> <p>This is the second in a series of courses on corporate income tax preparation. It provides step-by-step instructions for completing the income portion of the 2006 Form 1120, and has been fully updated to reflect recent tax changes. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	3 CPE
<p><u>1120 Preparation and Planning 3: Deductions (2008 Edition)</u></p> <p>This is the third in a series of courses on corporate income tax preparation. This course provides guidance for completing the deductions section of the 2006 Form 1120. All of the courses in this series have been fully updated to reflect recent legislative changes.</p>	Basic	5 CPE

<p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>		
<p><u>1120 Preparation and Planning 4: Tax and Payments (2008 Edition)</u></p> <p>This is the fourth in a series of courses on corporate income tax preparation. This course provides guidance for completing the tax and payments section of the 2006 Form 1120. All of the courses in this series have been fully updated to reflect recent legislative changes.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	2 CPE
<p><u>1120 Preparation and Planning 5: Estimated Taxes and Special Topics (2008 Edition)</u></p> <p>This is the fifth in a series of courses on Form 1120 preparation. The final course in this series reviews estimated tax payments and special tax planning rules for corporations. All of the courses in this series have been fully updated to reflect recent legislative changes.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	2 CPE
<p><u>1120S Preparation and Planning 1: Tax Fundamentals (2008 Edition)</u></p> <p>This course is the first in a four-part series designed to provide a comprehensive review of S corporation income tax preparation.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Update	5 CPE
<p><u>1120S Preparation and Planning 2: Business Income, Deductions and Tax Payments (2008 Edition)</u></p> <p>This course is the second in a four-part series designed to provide a comprehensive review of S corporation income tax preparation.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Update	5 CPE
<p><u>1120S Preparation and Planning 3: Schedule K (2008 Edition)</u></p>	Update	3 CPE

<p>This course is the third course in a three-part series designed to provide a comprehensive review of S corporation income tax preparation.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>		
<p><u>1120S Preparation and Planning 4: Other Schedules and Tax Planning (2008 Edition)</u></p> <p>This course is the final course in a four-part series designed to provide a comprehensive review of S corporation income tax preparation.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Update	3 CPE
<p><u>706 Preparation and Planning Part 1: Tax Fundamentals (2007-2008 Edition)</u></p> <p>The main goal of the course is to provide an introduction to the Form 706 and to review the general administrative issues involved in filing the return.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	3 CPE
<p><u>706 Preparation and Planning Part 2: Property of the Decedent (2007-2008 Edition)</u></p> <p>This course will educate the professional on how to accurately value and properly present the assets of the gross estate. It will discuss Schedule A ? real estate, Schedules B C & D ? stocks and bonds, mortgages and debts (owned), and insurance on a decedent's life, Schedules E & F ? joint tenancy property and miscellaneous property and Schedules G, H and I? trusts, powers of appointment and annuities.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Intermediate	5 CPE
<p><u>706 Preparation and Planning Part 3: Debts of Decedent (2007-2008 Edition)</u></p> <p>This course is designed to help the professional accurately prepare Schedules J, K, and L of Form 706. These schedules relate to</p>	Intermediate	2 CPE

<p>expenses of the estate. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>		
<p><u>706 Preparation and Planning Part 4: Credits and Deductions to the Estate (2007-2008 Edition)</u></p> <p>The fourth course in this series reviews preparation of Schedules M and O, which relate to the marital deduction and charitable deduction. It also reviews preparation of Schedules P and Q, and the unified credit. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Intermediate	4 CPE
<p><u>706 Preparation and Planning Part 5: Special Situations and Completing the Return (2007-2008 Edition)</u></p> <p>This course discusses the generation-skipping transfer tax, calculating the federal estate tax and completing Form 706. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Intermediate	2 CPE
<p><u>709 Preparation and Planning: Completing the Gift Tax Return (2007-2008 Edition)</u></p> <p>This course provides an overview of how to successfully complete Form 709, the federal gift tax return. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Overview	3 CPE
<p><u>Alternative Minimum Tax: A Growing Problem</u></p> <p>This course reviews the basic structure and current rules governing the AMT. It also assesses the impact that the AMT has on a rapidly growing number of taxpayers from an increasingly broad income spectrum; and evaluates the future of the AMT. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	2 CPE

<p><u>Amortization Rules</u></p> <p>Amortization rules generally affect businesses; however, there are also some that can affect individuals as well. This course covers the basics of amortization rules and updates you on recent developments in the area.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	2 CPE
<p><u>California Tax: Net Operating Losses and Net Operating Loss Carryovers (Second Edition)</u></p> <p>This course provides an explanation of the California NOL rules, the many differences between the California and federal NOLs, California's special rules for specified types of businesses, as well as an overview of the impact the 2003 suspension will have on tax return preparation and tax planning.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	2 CPE
<p><u>Capital Gains and Losses: Taxation Fundamentals (Second Edition)</u></p> <p>This course provides an overview of the key concepts and tax consequences of transactions involving capital gains and losses. It reviews the basic rules and what you can do to take maximum advantage of them.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent</i></p>	Basic	4 CPE
<p><u>Capital Gains, Dividends and Income Brackets: Impact of the Reduced Tax Rates (Second Edition)</u></p> <p>This course reviews the impact of recent tax rate changes on capital gains, dividends and income brackets.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	2 CPE
<p><u>Capitalizing Intangibles: New Rules (Second Edition)</u></p> <p>This course provides a detailed overview of new, wide-sweeping regulations on capitalizing intangibles. It covers those intangibles</p>	Update	3 CPE

<p>that are required to be capitalized, new rules regarding intangibles acquired in a business acquisition, and the Code Sec. 197 rules on amortizing certain intangibles.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>		
<p><u>Cars: Expenses and Deductions (2007-2008)</u></p> <p>Cars: Expenses and Deductions will guide you through the ins and outs of maximizing business deductions for cars by providing detailed, clear explanations and practical examples of how the tax law is applied.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Overview	6 CPE
<p><u>Choice of Business Entity</u></p> <p>This course examines one of the most critical decisions that a business can make: deciding on the entity classification under which it will operate as a business.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Update	3 CPE
<p><u>Circular 230: Staying Compliant (Second Edition)</u></p> <p>This course explores Circular 230 and the IRS's rules of practice.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Overview	2 CPE
<p><u>Corporate Tax Part 1: Formation and Operation (Second Edition)</u></p> <p>This course provides essential information regarding the formation and taxation of corporations.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Update	5 CPE
<p><u>Corporate Tax Part 2: Distributions (Second Edition)</u></p> <p>This course describes the tax effects of distributions of money and property by a corporation to its shareholders.</p>	Basic	6 CPE

<p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>		
<p><u>Corporate Tax Part 3: Reorganizations (Second Edition)</u></p> <p><i>Corporate Tax Part 3: Reorganizations</i> provides essential information regarding the 7 basic types of tax-free corporate reorganizations.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	4 CPE
<p><u>Cybercrime Loss Valuations</u></p> <p>Cybercrime Loss Valuations explores the differences between traditional loss valuations vs. those for cybercrimes. (Qualifies for California's Fraud CE requirement.)</p> <p><i>Credit available for CPA, Personal Financial Specialist.</i></p>	Intermediate	3 CPE
<p><u>Domestic Production Activities Deduction: Evolving Rules</u></p> <p>This course explains the new Code Sec. 199 domestic production activities deduction (also know as the manufacturing deduction).</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	2 CPE
<p><u>Education Tax Incentives: Opportunities and Strategies (Third Edition)</u></p> <p>This course explains the 11 major tax incentives available for higher education.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Update	2 CPE
<p><u>Health Care Options and the Tax Rules That Affect Them</u></p> <p>This course focuses on health care options and the tax rules that affect them.</p> <p><i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	2 CPE
<p><u>Home Office: Expenses and Deductions (2007-2008 Edition)</u></p>	Overview	5 CPE

<p>This course will guide you through the ins and outs of maximizing business deductions for home offices. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>		
<p><u>IRS Audit Process (Second Edition)</u></p> <p>This course was prepared to provide a description of the current state of the audit program, the audit and appeals process and the general direction of the program in the future. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Update	3 CPE
<p><u>IRS Tax Enforcement</u></p> <p>This course reviews IRS's renewed emphasis on enforcement and the various techniques the agency is using to combat tax evasion, tax shelters, and abusive transactions. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Overview	3 CPE
<p><u>Investment Strategies After the Jobs Growth and Tax Relief Reconciliation Act of 2006</u></p> <p>This course reviews the rules for the taxation of dividends and long-term capital gains, and tax strategies for investors under these new rules. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	2 CPE
<p><u>Indirect Methods of Reconstructing Income</u></p> <p><i>Indirect Methods of Reconstructing Income</i> explores some of the methods and means employed by the IRS to fight crime. (Qualifies for California's Fraud CE requirement.) <i>Credit available for CPA.</i></p>	Intermediate	3 CPE
<p><u>Like-Kind Exchanges (Second Edition)</u></p> <p>This course guides you through effective use of the tax-deferral techniques available under Code Sec. 1031, like-kind exchanges. It reviews new developments and recurrent issues that have impacted</p>	Basic	3 CPE

<p>either taxpayers or the IRS. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>		
<p><u>Partnership Taxation Fundamentals (Third Edition)</u> This course provides a basic understanding of how a partnership operates and how partners are taxed on their income from the partnership. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	6 CPE
<p><u>Partnership, LLC and S Corporation Tax Developments</u> This course focuses on developments affecting partnerships, limited liability companies, and S corporations. There are three types of developments: legislative, judicial, and administrative. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	2 CPE
<p><u>Recent Tax Developments (January-February 2008)</u> This course reviews recent tax issues such as cases, regulations, rulings and other IRS pronouncements. A practice management tip discussing the Fair Tax proposal is also included. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	2 CPE
<p><u>Recent Tax Developments (July-August 2008)</u> This course describes recent tax developments that will affect individuals and businesses. It also provides a tip on how to advise clients on Pension Protection Act of 2006 (PPA) developments. <i>Credit available for CPA, Enrolled Agent.</i></p>		2 CPE
<p><u>Recent Tax Developments (March-April 2008)</u> This course reviews recent tax issues such as tax deductions for trusts, hybrid vehicle deductions, whistleblower rules, and other current topics. A practice management tip looking at planning issues in the current economy is also included. <i>Credit available for CPA, Enrolled Agent..</i></p>	Update	2 CPE

<p><u>Recent Tax Developments (May-June 2008)</u></p> <p>This course describes recent tax developments that will affect individuals and businesses. It also provides a tip on how to advise clients on Pension Protection Act of 2006 (PPA) developments. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Overview	2 CPE
<p><u>Recent Tax Developments (November-December 2007)</u></p> <p>This course reviews important cases, regulations, rulings and other IRS pronouncements that may be useful to your clients, or help you in practice. A discussion of the added Medicare premium for Part B coverage is also included.. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Update	1 CPE
<p><u>Recent Tax Developments (September-October 2007)</u></p> <p>This course provides an overview of recent tax developments, including the Supreme Court's 2006 term, taxation on home sales, tax valuations of future lottery payments, new preparer penalties, IRS interest rates, and other issues. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Update	2 CPE
<p><u>S Corporations (Fifth Edition)</u></p> <p>This course reviews the taxation of S Corporations and their shareholders. It examines the passthrough system and its effects on shareholders and on the corporation. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Update	4 CPE
<p><u>S Corporations: Formation and Liquidation (Second Edition)</u></p> <p>This course reviews the key issues that all tax professionals should be aware of when dealing with the formation or liquidation of an S corporation. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Intermediate	5 CPE
<p><u>Strategies for Reducing the Self-Employment Tax (Third</u></p>	Intermediate	4 CPE

<p><u>Edition)</u></p> <p>This course will help you understand who is subject to the self-employment tax, and how to calculate it using the regular method and optional methods. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>		
<p><u>Tax Accounting Methods (Second Edition)</u></p> <p><i>Tax Accounting Methods</i> provides an overview of the basic rules and will help practitioners gain a full understanding of this tax accounting concept. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	3 CPE
<p><u>Tax Accounting Periods (Second Edition)</u></p> <p>This CPE course provides an overview of the basic rules for tax accounting periods and concepts. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	2 CPE
<p><u>Tax Accounting: Inventories (Second Edition)</u></p> <p><i>Tax Accounting: Inventories</i> provides an overview of the basic rules regarding inventory concepts, including applicable provisions and current developments. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	2 CPE
<p><u>Tax Breaks for Energy Conservation for Individuals and Businesses</u></p> <p>This course focuses on individual and business tax breaks for energy conservation that were brought about by the Energy Tax Incentives Act of 2005. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Basic	2 CPE

<p><u>Tax Considerations in Starting and Terminating a Business (Second Edition)</u></p> <p>The focus of this course is on the tax considerations in starting a business. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Update	2 CPE
<p><u>Tax Credits: Business (Third Edition)</u></p> <p>Tax Credits: Business provides you with an overview of the tax credits available to businesses, from sole proprietorships to large corporations. It reviews the basic requirements for claiming these credits, along with their interrelationships and limitations. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	4 CPE
<p><u>Tax Credits: Personal (Third Edition)</u></p> <p><i>Tax Credits: Personal</i> provides an overview of the tax credits available to individuals. Topics in this course discuss the basic requirements for claiming these credits, along with their interrelationships and limitations. <i>Credit available for CFP™, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	4 CPE
<p><u>Tax Developments for Individuals in 2005</u></p> <p>This course reviews the top developments for 2005 that affect individual taxpayers, with a focus on the changes impacting Form 1040 preparation. <i>Credit available for CFP™, CPA, Enrolled Agent.</i></p>	Overview	4 CPE
<p><u>Tax Law Changes for 2008</u></p> <p>This course focuses on new tax rules for 2008 for individuals and businesses. It discusses their provisions, reviews the basic rules, and covers recent IRS guidance that helps flesh out how the new rules operate. <i>Credit available for CPA, Enrolled Agent.</i></p>	Basic	2 CPE

<p><u>Tax Strategies for Sideline Businesses</u></p> <p><i>Tax Strategies for Sideline Businesses</i> focuses on the tax implications of running a sideline business. <i>Credit available for CFPTM, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Basic	2 CPE
<p><u>Travel and Entertainment: Expenses and Deductions (2007-2008)</u></p> <p>This course will guide you through the ins and outs of maximizing business deductions for travel and entertainment by providing detailed, clear explanations and practical examples of how the tax law is applied. <i>Credit available for CFPTM, CPA, Enrolled Agent.</i></p>	Overview	6 CPE
<p><u>Vacation Homes and REITs</u></p> <p>The focus of this course is on the tax issues related to vacation homes and real estate investment trusts (REITs). <i>Credit available for CFPTM, CPA, Enrolled Agent, Personal Financial Specialist.</i></p>	Overview	2 CPE