MiSEA Education Meeting
November 13, 2017
Bavarian Inn Lodge & Conference Center in Frankenmuth, MI

COURSE DESCRIPTIONS

Federal Income Tax Concepts Needed to Prepare Fiduciary Form 1041 and the Final Form 1040 of the Decedent (4 CE's): This course introduces and reviews the fiduciary income tax issues on Form 1041 of an estate and trust as well as the tax consequences of a taxpayer's death on the Final Form 1040. In addition, the course reviews some tax issues impacting survivors of the decedent.

Form 1120-S Corporation Issues (2 CE's): This course reviews the federal income tax treatment of the net profits and losses of the operating entity as well as discussing the impact of distributions to the investors. In addition, the course reviews stock and debt basis of the shareholder as well as discusses the treatment of entity debt. The course will compare and contrast the federal tax issues of other types of tax entities.

Ethics for the Tax Professional in 2017 Including Circular 230 Issues and Practice Before the IRS (2 CE's): This course covers Ethics in 2017 with focus on Circular 230. Issues covered include rules governing authority to practice, duties and restrictions related to practicing before the IRS, issues regarding fees and solicitation and standards for tax returns under Circular 230. Also included is a discussion of the requirements of the AFSC program.