

# Tax Education Services, LLC

Accountant's Education Services and CPE4U Colorado

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April 2014

As we begin our 28th year of offering continuing education programs, I first want to thank you for following us to our new location at the intersection of I-25 and I-225: 4380 South Syracuse Street, Suite 110. This year's equally exciting news is that you will be able to **participate in live classes over the Internet from your home or office** if you wish, and receive credit as if you were attending class in person. We hope you enjoy the convenience and flexibility of this option and find the technology makes it "the next best thing to being here."

We have also completely reworked our website, **www.cpe4ucolorado.com**, to make it easier for you to register for classes, make changes, receive instant class confirmations and receipts, see your course history, and print attendance certificates. **When you create your online account, be sure to use the link for previous customers, so your account synchronizes with your past records.**

**WHAT'S OFFERED?** The CPE4U schedule includes a full line-up of **TAX** classes, as well as **ACCOUNTING & AUDITING, INVESTING, and QUICKBOOKS**, May 19 through February 13. The popular Annual Update Conference will be held this year on Monday and Tuesday, December 15 and 16, at the Denver Marriott Tech Center. Calendars are included on pages 10–19 to make it easy for you to plan your CPE for the year. Unless otherwise noted, full-day classes will meet 8:30 a.m. to 4:30 p.m.; half-day classes will meet either 8:30 a.m. to 12:00 p.m., 9:30 a.m.–1:00 p.m., or 1:00 p.m. to 4:30 p.m. Watch for additional information on monthly fliers and weekly emails.

**WHAT'S NEW?** CPE4U speakers are presenting more than 35 new seminars this year, including Partnership Formations, Health Insurance After the Affordable Care Act, Power Excel for CPAs, Advanced Forensic Accounting, Turnaround Strategies, several classes on IRS controversies and tax practice and procedure, several new financial planning classes, new QuickBooks classes, and more! We will be teaching 8½ days this year at the Academy Hotel in Colorado Springs, August 25–28, December 8–10, January 5, and January 23; seven days at the Marriott Fort Collins, September 29–October 2, October 20–21, and January 9; and five days at the DoubleTree Grand Junction, August 11–14 and January 9. The Year 2014 Tax Update will be taught in Durango and Glenwood Springs in November and in Fort Collins, Grand Junction, and Colorado Springs in January.

**PRICING.** Registration fees will be \$290 per full-day course, whether you attend in person or online over the Internet. Save money by registering for more than one course at a time: with the multi-program discount, you can attend two full days for \$250 each or three or more full days for just \$200 each (see page 6 for details). **Early birds: For the best price, register by June 16, 2014, for four or more full-day programs (per person) and pay just \$170 per day!** If you wish, you may purchase credits now and tell us later what you will attend.

**"THE PASS."** Don't miss this great CPE value! Purchase an Individual PASS and take unlimited CPE classes May 19–February 13 for one low rate, including Internet classes. **If you purchase the PASS by June 16, 2014, the cost is only \$1095.** Every program described in this catalog is available to PASS holders — see page 7 for details. If you are interested in a Firm PASS for all your employees, please see page 189.

I look forward to seeing you in class!

Sincerely,

A handwritten signature in black ink that reads 'Mark'.

Mark A. Vogel



# CPE4U Colorado

## Continuing Professional Education Classes

### Table of Contents

<b>General Information</b> .....	<b>6</b>
<b>Maps</b> .....	<b>9</b>
<b>Calendars</b> .....	<b>10</b>
<b>TAXATION CLASSES:</b>	
Advanced Exempt Organizations.....	20
Advanced Fiduciary Tax Workshop.....	21
Advanced Like-Kind Exchanges.....	22
Advanced Partnership & LLC Tax Problems.....	23
Advanced Real Estate Problems: Part I.....	24
Advanced Real Estate Problems: Part II.....	25
Advanced S Corporation Tax Workshop.....	26
Alternative Minimum Tax.....	27
Asset Protection Planning Tools: What Works and What Doesn't.....	28
Bankruptcy Taxation.....	29
Basis Adjustment Under \$754.....	30
Business Formation, Operation, and Succession.....	31
Choice of Entity Workshop.....	32
Colorado State Tax Practice and Procedure.....	33
Consolidated Tax Returns Workshop.....	34
Constitutional Foundations of State Tax.....	35
Corporate Liquidations.....	36
Corporate Reorganizations.....	37
Corporate Tax Refresher.....	38
Corporate Tax Workshop (Advanced).....	39
Corporate Tax Workshop (Basic).....	40
Divorce Tax Workshop.....	41
Employment Taxes: A Potentially Devastating Problem.....	42
Estate and Gift Tax Basics.....	43
Estate and Gift Tax Workshop.....	44
Estate Planning.....	45
Estate Planning Tools.....	46
Ethics in Tax Practice.....	47
Executive Compensation.....	48
Exempt Organization Annual Reporting to the IRS: Form 990 and Related Schedules.....	49
Exempt Organizations -- §501(c)(3) and Beyond.....	50
Family Limited Partnership Planning.....	51
Federal Tax Practice and Procedure Overview.....	52
Fiduciary Tax Workshop.....	53
Foreign Pass Through Entities and Business Entities.....	54
Form 5500 Return Preparation.....	55
Fundamentals of Oil & Gas Taxation.....	56
Handling Federal and State Tax Audits.....	57
Health Savings Accounts.....	58
Individual Tax Planning.....	59
Individual Tax Workshop.....	60
International Taxation – Currency Translation and Currency Transactions.....	61
International Taxation – Fundamentals.....	62
International Taxation – Inbound.....	63
International Taxation – Outbound.....	64
International Taxation – Tax Treaties.....	65
IRS Collection Alternatives.....	66
IRS Collections: The King's Life Blood.....	67
IRS Controversies: Helping Taxpayers in Troubled Times.....	68
Life Insurance Products, Taxation, and Advanced Planning Techniques.....	69
Like-Kind Exchanges.....	70
Marital Dissolutions.....	71

Multistate Corporate Income Taxation .....	72
Natural Resources Taxation .....	73
Net Investment Income and 3.8% Medicare Tax .....	74
Offers in Compromise .....	75
Oil & Gas Tax: Advanced Topics .....	76
Oil & Gas Tax: Fundamentals .....	77
Oil & Gas Tax Partnership Issues.....	78
Partnership & LLC Tax Workshop (Advanced).....	79
Partnership & LLC Tax Workshop (Basic) .....	80
Partnership Formations.....	81
Partnerships & LLCs: Distributions.....	82
Partnerships & LLCs: Special Allocations.....	83
Passive Activity Losses .....	84
Pass-Thru Entities: Critical Operating Issues .....	85
Qualified Pension & Profit Sharing Plans .....	86
Real Estate Tax Workshop.....	87
Research & Development Credit.....	88
Resolving Tax Disputes Before the U.S. Tax Court.....	89
Resolving Tax Disputes with IRS Appeals .....	90
Return Preparer Issues: Penalties, Injunctions, Criminal Prosecution, and OPR.....	91
Reverse Mortgages .....	92
S Corporation Tax Workshop.....	93
S Corporations: Operating Issues.....	94
Sales & Use Taxes.....	95
Selected Partnership & LLC Tax Problems.....	96
Selected Topics in Individual Tax .....	97
Tax Accounting Problems and Issues.....	98
Tax Compliance for International Clients .....	99
Tax Practice and Procedure .....	100
Tax Research .....	101
Taxation of Intellectual Property .....	102
Unrelated Business Taxable Income.....	103
Vacation Homes & Home Office Deduction .....	104
Year 2014 Tax Update .....	105
Year-End Update for Return Preparers.....	106
Your Client's Fresh Start: IRS Collection Alternatives and Forms 433 .....	107
Your Client's Options After the Audit .....	108

## CONFERENCES:

Annual Update Conference.....	109
Customized Conferences.....	109

## ACCOUNTING & AUDITING CLASSES:

Accountant's Liability: What Every Accountant Should Know .....	110
Accounting and Auditing Changes Workshop .....	111
Accounting for Income Taxes Workshop: ASC 740.....	112
Accounting for Income Taxes Workshop: ASC 740 (Advanced).....	113
Auditing Standards Issued by the AICPA: Annual Update and Review .....	114
Colorado Rules and Regulations .....	115
Compilation & Review Standards: Annual Update and Review .....	116
Forensic Accounting: Strategies for Detecting and Controlling Fraud (Basic).....	117
Forensic Accounting: Strategies for Detecting and Controlling Fraud (Intermediate).....	118
Forensic Accounting: Valuation and Damages (Advanced) .....	119
Fraudulent Financial Reporting Detection.....	120
Fundamentals of Oil & Gas Accounting.....	121
Governance Responsibilities in the Not-for-Profit Sector.....	122
Not-for-Profit Audit Committees.....	123
Practical Guide to Auditing Changes .....	124
Practical Guide to Compilations and Reviews.....	125
Practical Guide to Financial Statement Presentation and Disclosures .....	126
Practical Guide to Management of Your CPA Firm.....	127
Preparing Financial Statements for Small and Medium Sized Businesses: Annual Update .....	128
Valuation of a Business: AICPA SSVS No. 1 .....	129

## OTHER: INVESTMENTS, QUICKBOOKS, PERSONAL DEVELOPMENT

Adding Personal Financial Planning Services to Your CPA Practice .....	130
Analyzing Life Insurance Policies .....	131
Behavioral Finance: Psychology and Economics in Investing.....	132
Business Valuation Bootcamp .....	133
Business Valuation Workshop (Advanced).....	134
Business Valuation Workshop (Basic) .....	135
Business Valuation Workshop (Intermediate) .....	136
Communication Preferences: How to Communicate with People from Another Planet .....	137
Courageous Leadership: Do You Demonstrate It or Are You Stuck? .....	138
Cyber Security for CPAs: Part I, Tips and Tools for Individuals and Small Firms .....	139
Cyber Security for CPAs: Part II, How to Make and Implement a Plan for Your Firm.....	140
Financial Decisions Using the Lifetime Economic Acceleration Process (LEAP).....	141
Five Key Business Planning Topics for Any Business Owner .....	142
Getting Started as a Financial Planner.....	143
Health Insurance After the Affordable Care Act.....	144
How to Convert an IRA to a Roth Without Paying Income Tax .....	145
How to Make It Rain and Systematically Grow Your CPA Practice .....	146
Introduction to Personal Financial Planning .....	147
Investments .....	148
Investments for Self-Directed IRAs.....	149
Investments for Self-Directed IRAs (Advanced) .....	150
Long-Term Care Insurance Planning.....	151
Medicaid Planning .....	152
Personal Financial Planning for Divorce .....	153
Personality Models: An Introduction to the Enneagram, Nine Ways of Living and Working.....	154
Power Excel for CPAs .....	155
Providing Personal Financial Planning in a Changing Environment .....	156
Quarterly Economic Update and Current Market Summary .....	157
QuickBooks: At Year End .....	158
QuickBooks Bootcamp.....	159
QuickBooks: Common Mistakes Clients Make and How to Fix Them .....	160
QuickBooks: Designing Forms and Invoices .....	161
QuickBooks: For Contractors and Construction .....	162
QuickBooks in the Cloud .....	163
QuickBooks: In Your Own Office.....	164
QuickBooks: Payment Methods .....	165
QuickBooks: Payroll and Payroll Liabilities .....	166
QuickBooks: Project and Job Costing .....	167
QuickBooks: Reporting .....	168
QuickBooks: Solving Challenging Issues, Part I .....	169
QuickBooks: Solving Challenging Issues, Part II .....	170
Rethinking Asset Allocation Strategies for the Next 50 Years .....	171
Retirement Income Distribution: Four Methods.....	172
Section 529 College Savings Plans .....	173
Structuring Retirement Plans for High Income Taxpayers .....	174
Tax, Investment & Financial Planning for Today's Millionaire Next Door .....	175
Time Management: How Preferences Affect the Way You Work .....	176
Turnaround Strategies .....	177
Understanding Social Security Benefits for Lifetime Income Planning .....	178
Using Form 1040 to Identify Financial Planning Needs and Opportunities .....	179
Virtual Bookkeeping with Xero .....	180
What the CPA Needs to Know About Insurance Planning.....	181
What Your Broker Does Not Want You to Know About Life Insurance.....	182
Women Working With Courage .....	183
<b>Two-Day Program Schedule.....</b>	<b>184</b>
<b>Full-Day Program Schedule .....</b>	<b>184</b>
<b>Half-Day Program Schedule .....</b>	<b>185</b>
<b>CR&amp;R and Ethics Schedules.....</b>	<b>187</b>
<b>Internet Schedule.....</b>	<b>187</b>
<b>PASS Forms and Registration Forms.....</b>	<b>189</b>

# GENERAL INFORMATION

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## CONTINUING PROFESSIONAL EDUCATION CREDIT

Colorado has enacted Continuing Professional Education requirements for CPAs, attorneys, and real estate professionals as a condition for license renewal. The programs described in this catalog are designed to comply with the Statement on Standards for Formal Group Study Programs published by the American Institute of **Certified Public Accountants** and the National Association of State Boards of Accountancy. Many programs have been submitted for approval by the State of Colorado Supreme Court Board of Continuing Legal Education for **attorneys**, as noted in the course descriptions. All programs are also approved for **enrolled agents** (and tax return preparers). In accordance with the standards of the National Registry of CPE Sponsors, CPE credits are granted based on a 50-minute hour.



Accountant's Education Services / CPE4U Colorado 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 submitted to NASBA through its website: <http://www.learningmarket.org>.

Courses in real estate, business valuation, estate and gift taxation, and like-kind exchanges may be accepted by the Colorado Division of Real Estate for **real estate** continuing education credit if approved for Colorado CLE credit and/or the attendee is a CPA in Colorado (noted in the course description under "Recommended Credit Hours"). Accountant's Education Services / CPE4U Colorado is registered as a CE sponsor with the **Certified Financial Planner** Board of Standards, and the Year 2014 Tax Update (only) is approved for CFP credit. CPE4U does not provide continuing education certification for the Colorado Division of Insurance.



APPROVED  
CONTINUING EDUCATION  
PROVIDER

As of March 2014, participation in continuing education is voluntary for **Tax Return Preparers** who are not CPAs, EAs, or attorneys. For updates, please see [www.irs.gov/for-Tax-Pros](http://www.irs.gov/for-Tax-Pros).

## PROGRAM FEES

**Registration fees are \$290 for one full-day course only and \$160 for one half-day course only**, whether you attend in person or online over the Internet. Discounts are available if you register for multiple seminars: please see the Discounts section below. Registration fees include course materials, printed if you attend in person or a downloadable PDF if you attend online.

**The two-hour Ethics in Tax Practice and Colorado Rules and Regulations programs cost \$70 each.**

## DISCOUNTS

Discounts are available when the participant registers for more than one program at the same time. Multi-program registration discounts are as follows: **two full days of seminars cost \$250 per day and three or more full days cost \$200 per day**. All discounts are available on a per-participant basis, and only if you register for all programs at the same time. **Half-day programs** cost half the applicable full-day rate. **Early birds:** Individual participants registering by June 16, 2014, for 4 or more full-day programs pay just \$170 for a full-day class and \$85 for a half-day class. You may register for "credits" and choose the classes later.

## THE PASS

The PASS is available for individuals who wish to attend an unlimited number of CPE programs during the season (online or in person) for a fixed rate. If purchased by June 16, 2014, the PASS costs \$1095; after June 16, 2014, the cost is \$1595. PASS fees are nonrefundable. Participants must pre-register for classes at least one week in advance and be prepared to present a photo ID at class check-in. **PASS participants must attend class, in person or online, to receive the course materials.** All courses described in this catalog are included in the PASS. Firms interested in a flat-rate corporate PASS for all their employees should contact Linda Browning at 720-389-5900. **PASS forms are included at the back of this catalog.**

## SCHEDULE

Unless otherwise noted, full-day programs are held from **8:30 a.m. to 4:30 p.m.** with a one-hour lunch period and two ten-minute breaks; half-day programs are held 8:30 a.m. to 12:00 p.m., 9:30 a.m. to 1:00 p.m., or 1:00 p.m. to 4:30 p.m., with one ten-minute break. Check-in begins 30 minutes prior to the program's starting time.

## SEMINAR LOCATIONS

Unless participants are notified otherwise, all Denver programs are held in the CPE4U classrooms at the intersection of I-25 and I-225, just north of the Denver Tech Center: 4380 South Syracuse Street, Suite 110 (in the Westgold Centre). Please see the maps on page 9.

The Annual Update Conference on December 15 and 16, 2014, will be held at the Denver Marriott Tech Center, 4900 South Syracuse Street.

## PARKING

Abundant free parking is available adjacent to the building. No parking permit is needed.

## TO REGISTER

If paying by credit card, you may **register online at [www.cpe4ucolorado.com](http://www.cpe4ucolorado.com)**, fax a registration form (found at the back of this catalog) to 720-708-3246, or call us at 720-389-5900. To pay by check, send a registration form with your check (payable to CPE4U) to **CPE4U, 4380 S Syracuse St Ste 110, Denver, CO 80237**. If you wish to receive an email confirmation of your registration, register online for instant confirmation; or register at least three business days in advance by fax, phone, or mail and provide your e-mail address. No confirmation letters will be mailed. Walk-in registration (providing payment the day of the program) is permitted on a space-available basis; call the CPE4U office at 720-389-5900 at least two days in advance.

## INTERNET CLASSES

Now you can attend CPE4U seminars from the comfort of your home or office — or elsewhere! Regular seminars held in the CPE4U classrooms will be broadcast over the Internet. You will be able to see and hear the instructor and read his or her computer screen or whiteboard; hear questions and comments from the other participants; make a simple phone call if you want to ask a question; and receive continuing education credit — without having to take a test.

There is no additional fee but you do have to tell us in advance that you will attend online. You must watch the class live and periodically verify online that you are still watching. Course materials are downloadable in PDF format. You may participate in the class using a PC, Macintosh, tablet, or even a smartphone, from anywhere with a dependable high-speed Internet connection. Some classes are already scheduled for online viewing (see the calendars or page 187). Call us in advance at 720-389-5900 to request additional classes to be broadcast.

## CANCELLATION AND TRANSFER POLICY

Cancellations received three (3) business days prior to the program: 90% refund/credit. Transfers received two (2) business days prior to the program: \$10 transfer fee. Cancellations or transfers received one (1) business day prior to the program or no notice of cancellation: no refund, credit, or transfer allowed, but non-PASS participants may pick up the course materials in the CPE4U office. For partial cancellations of multi-program purchases, prices will be adjusted to reflect the remaining registrations and only the incremental excess will be refunded. Only a credit, not a refund, will be allowed for cancellation of a course which has already been transferred from the original registration. Please allow 6–8 weeks for refunds.

In cases where CPE4U must cancel a course, each registered participant will be notified via telephone at least 24 hours prior to the class, and a full refund or credit toward a future program will be available (except that PASS participants are not entitled to refunds or future-year credits). In cases of inclement weather, participants will be notified by email and a closure announcement will be posted on voice mail and at [www.cpe4ucolorado.com](http://www.cpe4ucolorado.com).

For more information regarding administrative policies such as complaint and refund, please contact our offices at 720-389-5900.

## LEVEL OF KNOWLEDGE

This catalog categorizes each program by the following levels of knowledge:

- **Basic** programs are designed to provide introductory knowledge of essential principles and skills. Such programs are designed for entry-level practitioners or practitioners who are unfamiliar with the subject area.
- **Intermediate** programs are designed to strengthen proficiency in a subject area. To obtain full benefit from intermediate programs, participants should have some experience in dealing with the topics covered.
- **Advanced** programs are designed to build upon a solid working knowledge of a subject area. These programs presume proficiency in the subject and are intended to provide specialized learning, while increasing participants' ability to deal with complex issues. To obtain full benefit from advanced programs, prior experience is essential.
- **Overview** programs are designed to provide a general review of a subject area from a broad perspective. These programs may be appropriate for professionals at all organizational levels.
- **Update** programs are designed to provide information about how a subject area is changing or to analyze broader aspects. To obtain full benefit from update programs, participants should have a basic understanding of the subject as well as prior experience.

## ADVANCE PREPARATION

All CPE4U programs have been developed to require no advance preparation. **Materials are not available before the day of the program**, either in print or online.

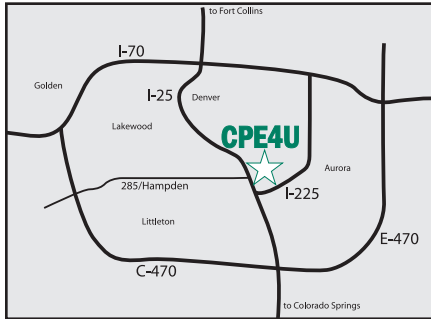
## PROGRAM EVALUATIONS

Participant evaluation forms are distributed at each program. We strongly urge each participant to complete the evaluation form. The results assist in determining the quality of the course materials and the effectiveness of the discussion leader, as well as in meeting the standards for continuing education programs.



## MAPS

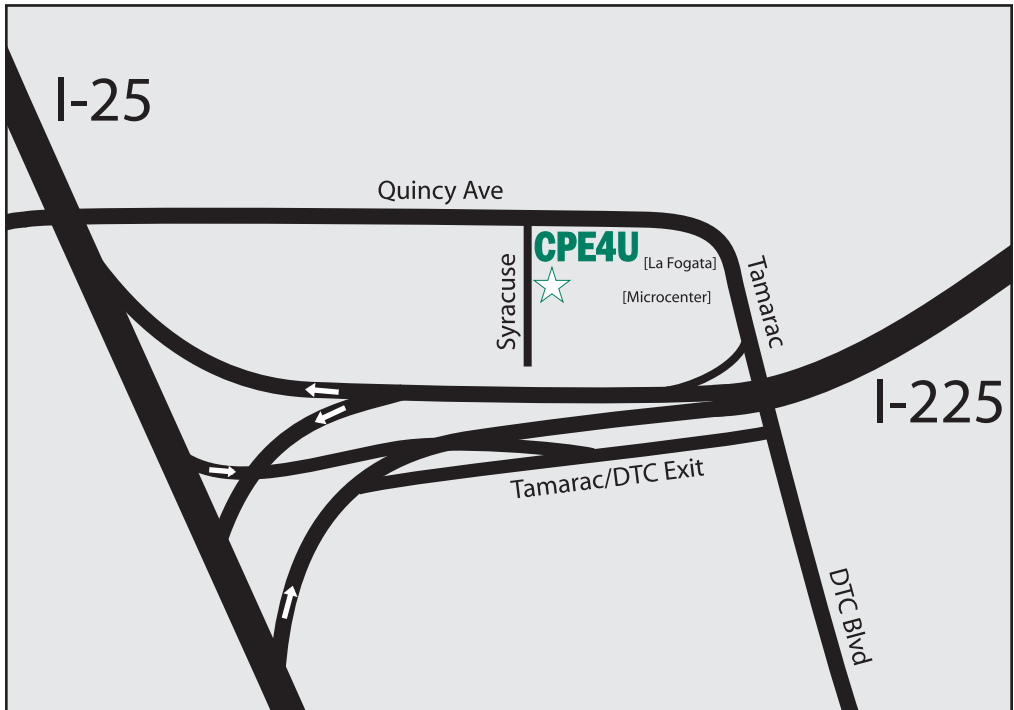
### You'll love our convenient location at 4380 South Syracuse Street, Suite 110!



CPE4U is located at the intersection of I-25 and I-225, just north of the Denver Tech Center. From I-25 (north or south), take the I-225 exit and stay to the right. Take the first exit, Tamarac St/DTC Blvd. At the light, turn left on Tamarac Street. Continue on Tamarac as it curves to the left and becomes Quincy Avenue. Turn left at Syracuse Street. CPE4U is in the Westgold Centre, the six-story brown building on the west side of the Microcenter shopping center. There is abundant free parking, and an RTD bus stop at the corner of Quincy and Syracuse.

The main entrance to the building is on the west (Syracuse Street) side, and CPE4U occupies the south half of the first floor. Walk in, pass the elevators, and turn right, for the entrance to CPE4U. Restrooms are located across from the elevators, on every floor.

There are several restaurants in the shopping center, including Mexican, Chinese, and Thai food, as well as a bar and grill, pizza, and Subway. If you would like to stretch your legs at lunchtime, Rosamond Park is located just to the north, across Quincy.



# May 2014

Monday	Tuesday	Wednesday	Thursday	Friday
5	6	7	8	9
12	13	14	15	16
<p><b>i</b> Passive Activity Losses 8:30 a.m.-12:00 p.m. (Vogel)</p> <p>Adding Personal Financial Planning Services to Your CPA Practice 1:00-4:30 p.m. (Rattiner)</p>	<p><b>20</b></p> <p>Net Investment Income and 3.8% Medicare Tax 8:30 a.m.-12:00 p.m. (Vogel)</p> <p>Getting Started as a Financial Planner 1:00-4:30 p.m. (Rattiner)</p>	<p><b>i</b> Alternative Minimum Tax 8:30 a.m.-12:00 p.m. (Vogel)</p>	<p><b>i</b> Like-Kind Exchanges 8:30 a.m.-12:00 p.m. (Vogel)</p>	<p><b>23</b></p> <p><b>i</b> Vacation Homes &amp; Home Office Deduction 8:30 a.m.-12:00 p.m. (Vogel)</p>
<p><b>26</b></p> <p><b>Memorial Day</b></p>	<p><b>27</b></p> <p>Behavioral Finance: Psychology and Economics in Investing 8:30 a.m.-4:30 p.m. (Roth)</p>	<p><b>i</b> Estate and Gift Tax Basics 8:30 a.m.-4:30 p.m. (Merric)</p> <p>Your Client's Options After the Audit 8:30 a.m.-4:30 p.m. (Richards/Huebsch)</p>	<p><b>29</b></p> <p>Health Savings Accounts (Humphrey) 8:30 a.m.-12:00 p.m.</p> <p>Research &amp; Development Credit 1:00-4:30 p.m. (Dunning)</p>	<p><b>30</b></p> <p>S Corporation Tax Workshop <b>i</b> 8:30 a.m.-4:30 p.m. (Vogel)</p>

**i** Class will be available live on the Internet. Additional classes available on the Internet by advance request.

Monday	Tuesday	Wednesday	Thursday	Friday
<p><b>2</b></p> <p><b>i</b> International Taxation — Fundamentals 8:30 a.m.-4:30 p.m. (Lodico)</p>	<p><b>3</b></p> <p>Oil &amp; Gas Tax: Fundamentals 8:30 a.m.-4:30 p.m. (Tripp)</p>	<p><b>4</b></p> <p>Cyber Security for CPAs: Part I, Tips and Tools for Individuals and Small Firms 8:30 a.m.-12:00 (Willson)</p> <p>Cyber Security for CPAs: Part II, Make and Implement a Plan for Your Firm 1:00-4:30 p.m. (Willson)</p>	<p><b>5</b></p> <p><b>i</b> Passive Activity Losses 9:30 a.m.-1:00 p.m. (Vogel)</p> <p>Exempt Organization Annual Reporting to the IRS: Form 990 and Related Schedules 8:30 a.m.-4:30 p.m. (Haeck)</p>	<p><b>6</b></p> <p><b>i</b> Divorce Tax Workshop 8:30 a.m.-4:30 p.m. (Vogel)</p> <p>Tax Compliance for International Clients 8:30 a.m.-12:00 p.m. (Richards/Huebsch)</p>
<p><b>9</b></p> <p>QuickBooks: Reporting 8:30 a.m.-12:00 p.m. (Sudbeck)</p> <p>Section 529 College Savings Plans 8:30 a.m.-12:00 p.m. (Sullivan)</p>	<p><b>10</b></p> <p>International Taxation — Inbound 8:30 a.m.-4:30 p.m. (Wilson)</p> <p>QuickBooks: Designing Forms and Invoices 8:30 a.m.-12:00 p.m. (Sudbeck)</p>	<p><b>11</b></p> <p>Net Investment Income and 3.8% Medicare Tax 9:30 a.m.-1:00 p.m. (Vogel)</p> <p><b>i</b> Consolidated Tax Returns Workshop 8:30 a.m.-4:30 p.m. (Nitti)</p>	<p><b>12</b></p> <p>Five Key Business Planning Topics 8:30 a.m.-12:00 p.m. (Flansch) </p> <p>Reverse Mortgages 1:00-4:30 p.m. (Watson)</p>	<p><b>13</b></p> <p><b>i</b> Fiduciary Tax Workshop 8:30 a.m.-4:30 p.m. (Vogel)</p>
<p><b>16</b></p> <p><b>i</b> Form 5500 Return Preparation 8:30 a.m.-12:00 p.m. (Starr)</p> <p>Colorado Rules and Regs. 1:00-2:40 p.m. (Saltzman)</p>	<p><b>17</b></p> <p>Resolving Disputes: Appeals 8:30 a.m.-12:00 p.m. (Richards/Huebsch)</p> <p>Retirement Income Distributions 8:30 a.m.-12:00 (Flansch)</p> <p>Financial Decisions: LEAP 1:00-4:30 p.m. (Flansch)</p>	<p><b>18</b></p> <p><b>i</b> Marital Dissolutions 9:30 a.m.-1:00 p.m. (Vogel)</p> <p>Sales &amp; Use Taxes 8:30 a.m.-4:30 p.m. (Anderson)</p>	<p><b>19</b></p> <p>International Taxation — Outbound 8:30 a.m.-4:30 p.m. (Wilson)</p> <p>Unrelated Business Income 8:30 a.m.-12:00 (Haeck)</p> <p>Family Limited Partnerships 1:00-4:30 p.m. (Starbuck)</p>	<p><b>20</b></p> <p><b>i</b> Partnership &amp; LLC Tax Workshop (Basic) 8:30 a.m.-4:30 p.m. (Vogel)</p>
<p><b>23</b></p> <p><b>i</b> International Taxation — Inbound 8:30 a.m.-4:30 p.m. (Merric)</p> <p>QuickBooks: Payment Methods 8:30 a.m.-12:00 p.m. (Sudbeck)</p>	<p><b>24</b></p> <p><b>i</b> Partnerships &amp; LLCs: Distributions 9:30 a.m.-1:00 p.m. (Vogel)</p>	<p><b>25</b></p> <p>Accounting for Income Taxes Workshop: ASC 740 8:30 a.m.-4:30 p.m. (Lazzeri/Morrison)</p>	<p><b>26</b></p> <p><b>i</b> Alternative Minimum Tax 9:30 a.m.-1:00 p.m. (Vogel)</p> <p>Oil &amp; Gas Tax: Advanced Topics 8:30 a.m.-4:30 p.m. (Tripp)</p>	<p><b>27</b></p> <p>Advanced S Corporation Tax Workshop <b>i</b> 8:30 a.m.-4:30 p.m. (Vogel)</p>

# July 2014

Monday	Tuesday	Wednesday	Thursday	Friday
<p><b>JUNE 30</b></p> <p>Convert an IRA to a Roth 8:30 a.m.-12:00 (Flanschka)</p> <p>International Tax — Currency 8:30 a.m.-12:00 (Lodico)</p> <p>Personality: Enneagram 1:00-4:30 p.m. (Walston)</p>	<p><b>JULY 1</b></p> <p>Selected Partnership &amp; LLC Tax Problems 8:30 a.m.-4:30 p.m. (Vogel)</p>	<p>Women Working With Courage 8:30 a.m.-12:00 (Walston)</p> <p>QuickBooks: For Contractors and Construction 1:00-4:30 p.m. (Sudbeck)</p>	<p><b>3</b></p>	<p><b>4</b></p> <p><b>Independence Day</b></p>
<p><b>7</b></p> <p>International Taxation — Outbound 8:30 a.m.-4:30 p.m. (Merric)</p>	<p><b>8</b></p> <p>Corporate Tax Refresher 8:30 a.m.-4:30 p.m. (Vogel)</p> <p>Power Excel for CPAs 8:30 a.m.-4:30 p.m. (Crandall)</p>	<p><b>9</b></p> <p>Understanding Social Security Benefits 8:30 a.m.-12:00 p.m. (Gerali)</p> <p>Medicaid Planning 1:00-4:30 p.m. (Conover)</p>	<p><b>10</b></p> <p>Like-Kind Exchanges 9:30 a.m.-1:00 p.m. (Vogel)</p> <p>Estate Planning Tools 8:30 a.m.-4:30 p.m. (Merric)</p>	<p><b>11</b></p> <p>Advanced Fiduciary Tax 8:30 a.m.-4:30 p.m. (Vogel)</p> <p>Self-Directed IRAs 8:30 a.m.-12:00 (Humphrey)</p> <p>Self-Directed IRAs (Adv.) 1:00-4:30 p.m. (Humphrey)</p>
<p><b>14</b></p> <p>Vacation Homes &amp; Home Office Deduction 9:30 a.m.-1:00 p.m. (Vogel)</p> <p>Business Formation, Operation, and Succession 8:30 a.m.-4:30 p.m. (Merric)</p>	<p><b>15</b></p> <p>Compilation &amp; Review Standards: Annual Update and Review 8:30 a.m.-4:30 p.m. (Haig)</p>	<p><b>16</b></p> <p>Preparing Financial Statements for Small and Medium Sized Businesses: Annual Update 8:30 a.m.-4:30 p.m. (Haig)</p>	<p><b>17</b></p> <p>Auditing Standards Issued by the AICPA: Annual Update and Review 8:30 a.m.-4:30 p.m. (Haig)</p>	<p><b>18</b></p> <p>Individual Tax Planning 8:30 a.m.-4:30 p.m. (Vogel)</p>
<p><b>21</b></p> <p>Multistate Corporate Income Taxation 8:30 a.m.-4:30 p.m. (Schmidt)</p> <p>QuickBooks in the Cloud 8:30 a.m.-12:00 p.m. (Smith)</p>	<p><b>22</b></p> <p>Passive Activity Losses 8:30 a.m.-12:00 p.m. (Vogel)</p> <p>Net Investment Income and 3.8% Medicare Tax 1:00-4:30 p.m. (Vogel)</p>	<p><b>23</b></p> <p>Selected Topics: Individual 8:30 a.m.-4:30 p.m. (Vogel)</p> <p>Virtual Bookkeeping: Xero 8:30 a.m.-12:00 (Schiller)</p> <p>Return Preparer Issues 1-4:30 (Richards/Huebsch)</p>	<p><b>24</b></p> <p>Marital Dissolutions 9:30 a.m.-1:00 p.m. (Vogel)</p> <p>QuickBooks: Solving Challenging Issues, Part I 1:00-4:30 p.m. (Sudbeck)</p>	<p><b>25</b></p> <p>Partnership &amp; LLC Tax Workshop (Advanced) 8:30 a.m.-4:30 p.m. (Vogel)</p>
<p><b>28</b></p> <p>Choice of Entity Workshop 9:30 a.m.-1:00 p.m. (Vogel)</p> <p>Analyzing Life Insurance Policies 1:00-4:30 p.m. (Flanschka)</p>	<p><b>29</b></p> <p>Vacation Homes &amp; Home Office Deduction 9:30 a.m.-1:00 p.m. (Vogel)</p> <p>Offers in Compromise 1:00-4:30 p.m. (Stearns)</p>	<p><b>30</b></p> <p>Partnerships &amp; LLCs: Special Allocations 9:30 a.m.-1:00 p.m. (Vogel)</p> <p>How to Make It Rain and Systematically Grow Your CPA Practice 1:00-4:30 p.m. (Lippitt)</p>	<p><b>31</b></p> <p><b>64th Annual Tax Institute</b> Day 1 of 2 9:00 a.m.-5:15 p.m. <b>Marriott Tech Center</b> (call for pricing; not part of the PASS; agenda mailed in early June)</p>	<p><b>AUGUST 1</b></p> <p><b>64th Annual Tax Institute</b> Day 2 of 2 9:00 a.m.-5:15 p.m. <b>Marriott Tech Center</b> (call for pricing; not part of the PASS; agenda mailed in early June)</p>

**i** Class will be available live on the Internet. Additional classes available on the Internet by advance request.

Monday	Tuesday	Wednesday	Thursday	Friday
<p><b>4</b></p> <p><b>i</b> Alternative Minimum Tax 9:30 a.m.-1:00 p.m. (Vogel)</p> <p>Foreign Pass Through Entities and Business Entities 1:00-4:30 p.m. (Merric)</p>	<p><b>5</b></p> <p><b>i</b> Basis Adjustment Under §754 9:30 a.m.-1:00 p.m. (Vogel)</p> <p>Quarterly Economic Update &amp; Current Market Summary 1:00-4:30 p.m. (Mattern)</p>	<p><b>6</b></p> <p><b>i</b> Corporate Liquidations 9:30 a.m.-1:00 p.m. (Vogel)</p> <p>QuickBooks: In Your Own Office 1:00-4:30 p.m. (Sudbeck)</p>	<p><b>7</b></p> <p><b>i</b> Corporate Reorganizations 9:30 a.m.-1:00 p.m. (Vogel)</p> <p>Tax Research 1:00-4:30 p.m. (Stearns)</p>	<p><b>8</b></p> <p><b>i</b> Tax Accounting Problems and Issues 8:30 a.m.-4:30 p.m. (Vogel)</p>
<p><b>11</b></p> <p><b>i</b> International Taxation — Fundamentals 8:30 a.m.-4:30 p.m. (Lodico)</p> <p>IRS Collection Alternatives 8:30 a.m.-12:00 (Stearns)</p> <p><b>Grand Junction:</b> Selected Topics in Individual Tax 8:30 a.m.-4:30 p.m. (Vogel)</p>	<p><b>12</b></p> <p>International — Currency 8:30 a.m.-12:00 (Lodico)</p> <p>Tax Practice and Procedure 8:30 a.m.-4:30 p.m. (Richards/Huebsch)</p> <p><b>Grand Junction:</b> S Corporation Tax Workshop 8:30 a.m.-4:30 p.m. (Vogel)</p>	<p><b>13</b></p> <p><b>i</b> International — Tax Treaties 8:30 a.m.-4:30 p.m. (Lodico)</p> <p>Health Insurance After the Affordable Care Act 8:30 a.m.-12:00 (Darley)</p> <p><b>Grand Junction:</b> Fiduciary Tax Workshop 8:30 a.m.-4:30 p.m. (Vogel)</p>	<p><b>14</b></p> <p><b>i</b> International — Outbound Fundamentals of Oil &amp; Gas Taxation 8:30 a.m.-4:30 p.m. (Lodico)</p> <p><b>Grand Junction:</b> Selected Partnership &amp; LLC Tax Probs. 8:30 a.m.-4:30 p.m. (Vogel)</p>	<p><b>15</b></p> <p><b>i</b> Partnership Formations 9:30 a.m.-1:00 p.m. (Vogel)</p> <p><b>i</b> Oil &amp; Gas Tax Partnership Issues 8:30 a.m.-4:30 p.m. (Lodico)</p>
<p><b>18</b></p> <p>Forensic Accounting (Basic) 8:30 a.m.-4:30 p.m. (Crumbley)</p> <p>QuickBooks Bootcamp 8:30 a.m.-12:00 p.m. (Smith)</p> <p>QuickBooks: Reporting 1:00-4:30 p.m. (Sudbeck)</p>	<p><b>19</b></p> <p>Forensic Accounting (Intermediate) 8:30 a.m.-4:30 p.m. (Crumbley)</p> <p>Power Excel for CPAs 8:30 a.m.-4:30 p.m. (Crandall)</p>	<p><b>20</b></p> <p>Forensic Accounting: Valuation and Damages (Advanced) 8:30 a.m.-4:30 p.m. (Crumbley)</p> <p>Estate Planning 8:30 a.m.-4:30 p.m. (Starbuck)</p>	<p><b>21</b></p> <p>Fundamentals of Oil &amp; Gas Accounting, Day 1 of 2 8:30 a.m.-4:30 p.m. (Crumbley)</p> <p>QuickBooks: Solving Challenging Issues, Part II 8:30 a.m.-12:00 p.m. (Sudbeck)</p>	<p><b>22</b></p> <p>Fundamentals of Oil &amp; Gas Accounting, Day 2 of 2 8:30 a.m.-4:30 p.m. (Crumbley)</p> <p>Long-Term Care Insurance Planning 8:30 a.m.-12:00 p.m. (Mattern)</p>
<p><b>25</b></p> <p>Auditing Changes 8:30 a.m.-4:30 p.m. (Wille)</p> <p>QuickBooks: Forms 8:30 a.m.-12:00 (Sudbeck)</p> <p>QuickBooks: Payments 1:00-4:30 p.m. (Sudbeck)</p> <p><b>Colorado Springs:</b> Selected Topics in Individual Tax 8:30 a.m.-4:30 p.m. (Vogel)</p>	<p><b>26</b></p> <p>Financial Statement Presentation and Disclosures 8:30 a.m.-4:30 p.m. (Wille)</p> <p>Turnaround Strategies 8:30 a.m.-4:30 p.m. (Varley)</p> <p><b>Colorado Springs:</b> S Corporation Tax Workshop 8:30 a.m.-4:30 p.m. (Vogel)</p>	<p><b>27</b></p> <p>Sales &amp; Use Taxes 8:30 a.m.-4:30 p.m. (Anderson)</p> <p><b>Colorado Springs:</b> Fiduciary Tax Workshop 8:30 a.m.-4:30 p.m. (Vogel)</p>	<p><b>28</b></p> <p>Business Valuation (Basic) 8:30 a.m.-4:30 p.m. (Heisey)</p> <p>Colorado State Tax Practice (Richards/Huebsch)</p> <p><b>Colorado Springs:</b> Selected Partnership &amp; LLC Tax Probs. 8:30 a.m.-4:30 p.m. (Vogel)</p>	<p><b>29</b></p> <p><b>i</b> Divorce Tax Workshop 8:30 a.m.-4:30 p.m. (Vogel)</p>

# September 2014

Monday	Tuesday	Wednesday	Thursday	Friday
<b>1</b> <b>Labor Day</b> Business Valuation (Advanced) 8:30 a.m.-4:30 p.m. (Heisey) Federal Tax Practice and Procedure Overview 8:30 a.m.-12:00 p.m. (Richards/Huebsch)	<b>2</b> Behavioral Finance: Psychology and Economics in Investing 8:30 a.m.-4:30 p.m. (Roth)	<b>3</b> Compilation & Review Standards: Annual Update and Review 8:30 a.m.-4:30 p.m. (Haig)	<b>4</b> Preparing Financial Statements for Small and Medium Sized Businesses: Annual Update 8:30 a.m.-4:30 p.m. (Haig)	<b>5</b> Business Valuation (Intermed.) 8:30 a.m.-4:30 p.m. (Heisey) Intellectual Property Tax 8:30 a.m.-12:00 (Becker) Personal Financial Planning 1:00-4:30 p.m. (Rattiner)
<b>8</b> Business Valuation (Advanced) 8:30 a.m.-4:30 p.m. (Heisey) Federal Tax Practice and Procedure Overview 8:30 a.m.-12:00 p.m. (Richards/Huebsch)	<b>9</b> Bankruptcy Taxation 8:30 a.m.-4:30 p.m. (Gelt) Cyber Security: Part I 8:30 a.m.-12:00 (Willson) Cyber Security: Part II 1:00-4:30 p.m. (Willson)	<b>10</b> Choice of Entity Workshop 9:30 a.m.-1:00 p.m. (Vogel) International Taxation — Inbound 8:30 a.m.-4:30 p.m. (Merric)	<b>11</b> Like-Kind Exchanges 8:30 a.m.-12:00 p.m. (Vogel) Advanced Like-Kind Exchanges 1:00-4:30 p.m. (Walker)	<b>12</b> Individual Tax Planning 8:30 a.m.-4:30 p.m. (Vogel)
<b>15</b> IRS Controversies 8:30 a.m.-4:30 (Anderson) Personal Financial Planning 8:30 a.m.-12:00 (Rattiner) PFP in Changing Environment 1:00-4:30 p.m. (Rattiner)	<b>16</b> Estate Planning Tools 8:30 a.m.-4:30 p.m. (Merric) Business Valuation Bootcamp 8:30 a.m.-4:30 p.m. (Saltzman)	<b>17</b> Marital Dissolutions 9:30 a.m.-1:00 p.m. (Vogel) Time Management 1:00-4:30 p.m. (Walston)	<b>18</b> Rethinking Asset Allocation 8:30 a.m.-4:30 p.m. (Hubbard) Courageous Leadership 8:30 a.m.-12:00 p.m. (Walston)	<b>19</b> Fiduciary Tax Workshop 8:30 a.m.-4:30 p.m. (Vogel) Natural Resources Taxation 8:30 a.m.-4:30 p.m. (Lodico)
<b>22</b> IRS Collections: The King's Life Blood 8:30 a.m.-12:00 p.m. (Anderson)	<b>23</b> Power Excel for CPAs 8:30 a.m.-4:30 p.m. (Crandall) § 529 College Savings Plans 8:30 a.m.-12:00 p.m. (Sullivan)	<b>24</b> Qualified Pension & Profit Sharing Plans, Day 1 of 2 8:30 a.m.-4:30 (Conrad) QuickBooks: Project and Job Costing 8:30 a.m.-12:00 (Sudbeck)	<b>25</b> Qualified Plans, Day 2 of 2 8:30 a.m.-4:30 (Conrad) 5 Key Business Planning Topics 8:30 a.m.-12:00 (Flansch) QuickBooks in the Cloud 1:00-4:30 p.m. (Smith)	<b>26</b> Passive Activity Losses 8:30 a.m.-12:00 p.m. (Vogel) Net Investment Income and 3.8% Medicare Tax <b>1</b> 1:00-4:30 p.m. (Vogel)
<b>29</b> Family Limited Partnerships 8:30 a.m.-12:00 (Starbuck) <b>1</b> Form 5500 Return Prep. 8:30 a.m.-12:00 p.m. (Starr) Insurance Planning for CPAs 1:00-4:30 p.m. (Rattiner) <b>Fort Collins:</b> Individual Tax 8:30 a.m.-4:30 p.m. (Vogel)	<b>30</b> <b>1</b> Estate and Gift Tax Basics 8:30 a.m.-4:30 p.m. (Merric) Governance for Not-for-Profit 8:30 a.m.-12:00 (Haeck) Not-for-Profit Audits 1:00-4:30 p.m. (Haeck) <b>Fort Collins:</b> S Corporations 8:30 a.m.-4:30 p.m. (Vogel)	<b>OCTOBER 1</b> Accountant's Liability 8:30 a.m.-4:30 (Anderson) Personal Financial Planning for Divorce 8:30 a.m.-12:00 (Rattiner) <b>Fort Collins:</b> Fiduciary Tax 8:30 a.m.-4:30 p.m. (Vogel)	<b>2</b> International — Inbound 8:30 a.m.-4:30 p.m. (Wilson) QuickBooks: Challenges Part I 8:30 a.m.-12:00 (Sudbeck) QuickBooks: For Contractors 1:00-4:30 p.m. (Sudbeck) <b>Fort Collins:</b> Partnerships 8:30 a.m.-4:30 p.m. (Vogel)	<b>3</b> Corporate Tax Workshop (Basic) 8:30 a.m.-4:30 p.m. (Vogel) Investments 8:30 a.m.-4:30 p.m. (Roth)

**1** Class will be available live on the Internet. Additional classes available on the Internet by advance request.

Monday	Tuesday	Wednesday	Thursday	Friday
<p><b>6</b></p> <p>Analyzing Life Insurance Policies 8:30 a.m.-12:00 p.m. (Flansch)</p> <p>Communication Preferences 8:30 a.m.-12:00 (Walston)</p> <p><b>i</b> Offers in Compromise 1:00-4:30 p.m. (Stearns)</p>	<p><b>7</b></p> <p><b>i</b> Corporate Tax Workshop (Advanced) 8:30 a.m.-4:30 p.m. (Vogel)</p> <p>How to Make It Rain and Grow Your CPA Practice 8:30 a.m.-12:00 (Lippitt)</p> <p>Asset Protection Planning 1:00-4:30 p.m. (Jahde)</p>	<p><b>8</b></p> <p><b>i</b> Basis Adjustment Under §754 9:30 a.m.-1:00 p.m. (Vogel)</p> <p>QuickBooks: Common Mistakes Clients Make 8:30 a.m.-12:00 (Sudbeck)</p> <p>QuickBooks: Challenges Part II 1:00-4:30 p.m. (Sudbeck)</p>	<p><b>9</b></p> <p><b>i</b> Partnerships &amp; LLCs: Distributions 9:30 a.m.-1:00 p.m. (Vogel)</p> <p>IRS Collection Alternatives 1:00-4:30 p.m. (Stearns)</p>	<p><b>10</b></p> <p>S Corporation Tax Workshop <b>i</b> 8:30 a.m.-4:30 p.m. (Vogel)</p>
<p><b>13</b></p> <p>Foreign Pass Through Entities and Business Entities <b>i</b> 8:30 a.m.-12:00 (Merric)</p> <p>Self-Directed IRAs 8:30 a.m.-12:00 (Humphrey)</p> <p>Self-Directed IRAs (Advanced) 1:00-4:30 p.m. (Humphrey)</p>	<p><b>14</b></p> <p>Handling Tax Audits 8:30-12 (Richards/Huebsch)</p> <p>Retirement Income Distribution: Four Methods 8:30 a.m.-12:00 (Flansch)</p> <p>Financial Decisions: LEAP 1:00-4:30 p.m. (Flansch)</p> <p>International Tax Compliance 1-4:30 (Richards/Huebsch)</p>	<p><b>15</b></p> <p><b>i</b> Employment Taxes 8:30 a.m.-12:00 (Anderson)</p> <p>Health Savings Accounts 1:00-4:30 p.m. (Humphrey)</p> <p>Constitutional Foundations of State Tax 1:00-4:30 p.m. (Richards/Huebsch)</p>	<p><b>16</b></p> <p><b>i</b> Partnership &amp; LLC Tax Workshop (Basic) 8:30 a.m.-4:30 p.m. (Vogel)</p> <p>Oil &amp; Gas Tax: Fundamentals 8:30 a.m.-4:30 p.m. (Tripp)</p>	<p><b>17</b></p> <p><b>i</b> Partnership &amp; LLC Tax Workshop (Advanced) 8:30 a.m.-4:30 p.m. (Vogel)</p> <p><b>i</b> Consolidated Tax Returns Workshop 8:30 a.m.-4:30 p.m. (Nitti)</p>
<p><b>20</b></p> <p>Estate and Gift Tax Workshop, Day 1 of 2 8:30 a.m.-4:30 p.m. (Stiff)</p> <p><b>Fort Collins:</b> Accounting and Auditing Changes Workshop 8:30 a.m.-4:30 p.m. (Wille)</p>	<p><b>21</b></p> <p>Estate and Gift Tax Workshop, Day 2 of 2 8:30 a.m.-4:30 p.m. (Stiff)</p> <p>Real Estate Tax Workshop 8:30 a.m.-4:30 p.m. (Celt)</p> <p><b>Fort Collins:</b> Practical Guide to Compilations and Reviews 8:30 a.m.-4:30 p.m. (Wille)</p>	<p><b>22</b></p> <p>Employment Taxes 8:30 a.m.-12:00 (Anderson)</p> <p>Health Savings Accounts 1:00-4:30 p.m. (Humphrey)</p> <p>Constitutional Foundations of State Tax 1:00-4:30 p.m. (Richards/Huebsch)</p>	<p><b>23</b></p> <p><b>i</b> Exempt Organizations — §501(c)(3) and Beyond 8:30 a.m.-4:30 p.m. (Walker)</p> <p>International Taxation — Outbound 8:30 a.m.-4:30 p.m. (Wilson)</p>	<p><b>24</b></p> <p><b>i</b> Advanced Fiduciary Tax Workshop 8:30 a.m.-4:30 p.m. (Vogel)</p>
<p><b>27</b></p> <p>Getting Started as a Financial Planner 8:30 a.m.-12:00 (Rattiner)</p> <p><b>i</b> Tax Research 8:30 a.m.-12:00 (Stearns)</p> <p>Virtual Bookkeeping with Xero 1:00-4:30 p.m. (Schiller)</p>	<p><b>28</b></p> <p>Advanced Partnership &amp; LLC Tax Problems 8:30 a.m.-4:30 p.m. (Celt)</p> <p>What Your Broker Keeps Secret About Life Insurance 8:30 a.m.-12:00 (Rattiner)</p> <p>Colorado Rules and Regs. 3:00-4:40 p.m. (Saltzman)</p>	<p><b>29</b></p> <p>Health Insurance After ACA 8:30 a.m.-12:00 (Darvey)</p> <p>R&amp;D Credit 8:30 a.m.-12:00 (Dunning)</p> <p>Retirement Plans for Wealthy 1:00-4:30 p.m. (Paleveda)</p> <p><b>i</b> Advanced Exempt Orgs. 1:00-4:30 p.m. (Walker)</p>	<p><b>30</b></p> <p>Business Valuation Bootcamp 8:30 a.m.-4:30 p.m. (Saltzman)</p> <p>Oil &amp; Gas Tax: Advanced Topics 8:30 a.m.-4:30 p.m. (Tripp)</p>	<p><b>31</b></p> <p><b>i</b> Selected Topics in Individual Tax 8:30 a.m.-4:30 p.m. (Vogel)</p>

# November 2014

Monday	Tuesday	Wednesday	Thursday	Friday
<p><b>3</b></p> <p>Multistate Corporate Income Taxation 8:30 a.m.-4:30 p.m. (Schmidt)</p> <p>Medicaid Planning 8:30 a.m.-12:00 (Conover)</p> <p>QuickBooks: Payroll and Payroll Liabilities 1:00-4:30 p.m. (Surdbeck)</p>	<p><b>4</b></p> <p>Sales &amp; Use Taxes 8:30 a.m.-4:30 p.m. (Anderson)</p> <p>Real Estate Tax Workshop 8:30 a.m.-4:30 p.m. (Celt)</p>	<p><b>5</b></p> <p>Adding Personal Financial Planning Services 8:30 a.m.-12:00 (Rattiner)</p> <p>How to Convert IRA to Roth Without Paying Income Tax 1:00-4:30 p.m. (Flanschka)</p> <p><b>i</b> Adv. Like-Kind Exchanges 1:00-4:30 p.m. (Walker)</p>	<p><b>6</b></p> <p>Valuation of a Business: AICPA SSVS No. 1 8:30 a.m.-4:30 p.m. (Grove)</p> <p>Tax, Investment &amp; Financial Planning for Today's Millionaire Next Door 8:30 a.m.-4:30 p.m. (Hubbard)</p>	<p><b>7</b></p> <p>Accounting for Income Taxes: ASC 740 (Advanced) 8:30-4:30 (Lazzeri/Fresh)</p> <p>Using Form 1040 to Identify Financial Planning Needs 8:30 a.m.-12:00 (Rattiner)</p> <p>Reverse Mortgages 1:00-4:30 p.m. (Watson)</p>
<p><b>10</b></p> <p>Bankruptcy Taxation 8:30 a.m.-4:30 p.m. (Celt)</p> <p><b>i</b> Estate and Gift Tax Basics 8:30 a.m.-4:30 p.m. (Merric)</p>	<p><b>11</b></p> <p>Compilation &amp; Review Standards: Annual Update and Review 8:30 a.m.-4:30 p.m. (Haig)</p>	<p><b>12</b></p> <p>Preparing Financial Statements for Small and Medium Sized Businesses: Annual Update 8:30 a.m.-4:30 p.m. (Haig)</p>	<p><b>13</b></p> <p>Auditing Standards Issued by the AICPA: Annual Update and Review 8:30 a.m.-4:30 p.m. (Haig)</p>	<p><b>14</b></p> <p>Advanced S Corporation Tax 8:30 a.m.-4:30 p.m. (Vogel)</p> <p>Fraudulent Financial Reporting Detection 8:30 a.m.-4:30 p.m. (Grove)</p> <p><b>Durango:</b> Year 2014 Tax Update 8:30 a.m.-4:30 p.m. (Nitti)</p>
<p><b>17</b></p> <p>Pass-Thru Entities: Critical Operating Issues 8:30 a.m.-4:30 p.m. (Robinson/Diss/Clowdus)</p>	<p><b>18</b></p> <p>Ethics in Tax Practice 5:30-7:10 p.m. (Anderson)</p>	<p><b>19</b></p> <p>Executive Compensation 8:30 a.m.-4:30 p.m. (Brammer)</p> <p>Exempt Organization Annual Reporting to the IRS: Form 990 and Related Schedules 8:30 a.m.-4:30 p.m. (Haeck)</p>	<p><b>20</b></p> <p>QuickBooks: At Year End 8:30 a.m.-4:30 p.m. (Sudbeck)</p> <p><b>i</b> Advanced Real Estate Problems: Part I 8:30 a.m.-12:00 p.m. (Walker)</p>	<p><b>21</b></p> <p>Advanced Real Estate Part II 8:30 a.m.-12:00 (Walker)</p> <p>Intellectual Property Tax 1:00-4:30 p.m. (Becker)</p> <p>Alternative Minimum Tax 1:00-4:30 p.m. (Vogel)</p> <p><b>Glenwood Springs:</b> Year 2014 Tax Update 8:30 a.m.-4:30 p.m. (Nitti)</p>
<p><b>24</b></p> <p>Choice of Entity Workshop 8:30 a.m.-12:00 p.m. (Vogel)</p> <p>Understanding Social Security Benefits for Lifetime Income Planning 1:00-4:30 p.m. (Gerall)</p>	<p><b>25</b></p> <p><b>i</b> Fiduciary Tax Workshop 8:30 a.m.-4:30 p.m. (Vogel)</p> <p>Resolving Tax Disputes Before the U.S. Tax Court 8:30 a.m.-12:00 p.m. (Richards/Huebsch)</p>	<p><b>26</b></p> <p><b>i</b> Individual Tax Planning 8:30 a.m.-4:30 p.m. (Vogel)</p>	<p><b>27</b></p> <p>Thanksgiving Day</p>	<p><b>28</b></p> <p>Thanksgiving Holiday</p>

**i** Class will be available live on the Internet. Additional classes available on the Internet by advance request.



Monday	Tuesday	Wednesday	Thursday	Friday
<p><b>1</b></p> <p>Practical Guide to Auditing Changes 8:30 a.m.-4:30 p.m. (Wille)</p> <p>International Taxation — Inbound 8:30 a.m.-4:30 p.m. (Wilson)</p>	<p><b>2</b></p> <p>Financial Statement Presentation and Disclosures 8:30 a.m.-4:30 p.m. (Wille)</p> <p>Handling Tax Audits 8:30 a.m.-12:00 p.m. (Richards/Huebsch)</p> <p>Convert an IRA to a Roth 1:00-4:30 p.m. (Flansch)</p>	<p><b>3</b></p> <p>Practical Guide to Management of Your CPA Firm 8:30 a.m.-12:00 p.m. (Wille)</p> <p>Ethics in Tax Practice 1:00-2:40 p.m. (Anderson)</p> <p>Colorado Rules and Regs. 3:00-4:40 p.m. (Saltzman)</p>	<p><b>4</b></p> <p>QuickBooks: At Year End 8:30 a.m.-4:30 p.m. (Sudbeck)</p> <p>QuickBooks Bootcamp 8:30 a.m.-12:00 p.m. (Smith)</p> <p>Structuring Retirement Plans for High Income Taxpayers 1:00-4:30 p.m. (Paleveda)</p>	<p><b>5</b></p> <p>Estate Planning 8:30 a.m.-4:30 p.m. (Starbuck)</p> <p>International Taxation — Outbound 8:30 a.m.-4:30 p.m. (Wilson)</p>
<p><b>8</b></p> <p>Advanced Partnership &amp; LLC Tax Problems 8:30 a.m.-4:30 p.m. (Celt)</p> <p><b>Colorado Springs:</b> Accounting and Auditing Changes Workshop 8:30 a.m.-4:30 p.m. (Wille)</p>	<p><b>9</b></p> <p><b>i</b> Estate Planning Tools 8:30 a.m.-4:30 p.m. (Merric)</p> <p>How to Grow Your Practice 8:30 a.m.-12:00 (Lippitt)</p> <p>Key Business Planning Topics 1:00-4:30 p.m. (Flansch)</p> <p><b>Colorado Springs:</b> Practical Guide to Comp. and Review 8:30 a.m.-4:30 p.m. (Wille)</p>	<p><b>10</b></p> <p><b>i</b> S Corporations: Operating Issues 8:30 a.m.-4:30 p.m. (Walker)</p> <p><b>Colorado Springs:</b> Practical Guide to Management of Your CPA Firm 8:30 a.m.-12:00 p.m. (Wille)</p>	<p><b>11</b></p> <p><b>i</b> Business Formation, Operation, and Succession 8:30 a.m.-4:30 p.m. (Merric)</p> <p>Turnaround Strategies 8:30 a.m.-4:30 p.m. (Varley)</p>	<p><b>12</b></p> <p>Ethics in Tax Practice 8:30-10:10 a.m. (Anderson)</p> <p>Colorado Rules and Regs. 10:30 a.m.-12:10 p.m. (Saltzman)</p> <p><b>i</b> Like-Kind Exchanges 1:00-4:30 p.m. (Vogel)</p>
<p><b>15</b></p> <p><b>Annual Update Conference</b> Day 1 8:30 a.m.-4:45 p.m. <b>Marriott Tech Center</b> (included in the PASS; agenda mailed in early November)</p>	<p><b>16</b></p> <p><b>Annual Update Conference</b> Day 2 8:30 a.m.-4:45 p.m. <b>Marriott Tech Center</b> (included in the PASS; agenda mailed in early November)</p>	<p><b>17</b></p> <p><b>i</b> Individual Tax Workshop, Day 1 of 2 8:30 a.m.-4:30 p.m. (Vogel)</p>	<p><b>18</b></p> <p><b>i</b> Individual Tax Workshop, Day 2 of 2 8:30 a.m.-4:30 p.m. (Vogel)</p>	<p><b>19</b></p> <p><b>i</b> Partnerships &amp; LLCs: Special Allocations 8:30 a.m.-12:00 p.m. (Vogel)</p> <p>Ethics in Tax Practice 1:00-2:40 p.m. (Anderson)</p> <p>Colorado Rules and Regs. 3:00-4:40 p.m. (Saltzman)</p>
<p><b>22</b></p> <p><b>i</b> Individual Tax Workshop, Day 1 of 2 8:30 a.m.-4:30 p.m. (Vogel)</p>	<p><b>23</b></p> <p><b>i</b> Individual Tax Workshop, Day 2 of 2 8:30 a.m.-4:30 p.m. (Vogel)</p>	<p><b>24</b></p>	<p><b>25</b></p> <p><b>Christmas Day</b></p>	<p><b>26</b></p>

# January 2015

Monday	Tuesday	Wednesday	Thursday	Friday
<b>DECEMBER 29</b> Individual Tax Workshop, Day 1 of 2 8:30 a.m.-4:30 p.m. (Vogel)	<b>30</b> Individual Tax Workshop, Day 2 of 2 8:30 a.m.-4:30 p.m. (Vogel)	<b>31</b> Marital Dissolutions 8:30 a.m.-12:00 p.m. (Vogel)	<b>JANUARY 1</b> New Year's Day	<b>2</b>
<b>5</b> Getting Started as a Financial Planner 1:00-4:30 p.m. (Rattiner) <b>Colorado Springs:</b> Year 2014 Tax Update 8:30 a.m.-4:30 p.m. (Vogel)	<b>6</b> Passive Activity Losses 8:30 a.m.-12:00 p.m. (Vogel) Net Investment Income and 3.8% Medicare Tax 1:00-4:30 p.m. (Vogel)	<b>7</b> Individual Tax Workshop, Day 1 of 2 8:30 a.m.-4:30 p.m. (Vogel) IRS Collection Alternatives 8:30 a.m.-12:00 (Stearns)	<b>8</b> Individual Tax Workshop, Day 2 of 2 8:30 a.m.-4:30 p.m. (Vogel)	<b>9</b> QuickBooks Bootcamp 8:30 a.m.-12:00 p.m. (Smith) <b>Grand Junction:</b> Year 2014 Tax Update 8:30 a.m.-4:30 p.m. (Nitti) <b>Fort Collins:</b> Year 2014 Tax Update 8:30 a.m.-4:30 p.m. (Vogel)
<b>12</b> Long-Term Care Insurance Planning 8:30 a.m.-12:00 p.m. (Matter) Offers in Compromise. 1:00-4:30 p.m. (Stearns)	<b>13</b> Advanced Partnership & LLC Tax Problems 8:30 a.m.-4:30 p.m. (Gelt) Life Insurance Products, Taxation, and Planning 8:30 a.m.-4:30 (Hubbard)	<b>14</b> Power Excel for CPAs 8:30 a.m.-4:30 p.m. (Crandall) Tax Research 8:30 a.m.-12:00 p.m. (Stearns)	<b>15</b> Your Client's IRS Fresh Start 8:30-12 (Richards/Huebsch) Advanced Real Estate Part I 8:30 a.m.-12:00 (Walker) Advanced Real Estate Part II 1:00-4:30 p.m. (Walker)	<b>16</b> Natural Resources Taxation 8:30 a.m.-4:30 p.m. (Lodico)
<b>19</b> S Corporation Tax Workshop 8:30 a.m.-4:30 p.m. (Vogel)	<b>20</b> Tax Accounting Problems and Issues 8:30 a.m.-4:30 p.m. (Vogel)	<b>21</b> Partnership & LLC Tax Workshop (Basic) 8:30 a.m.-4:30 p.m. (Vogel)	<b>22</b> Individual Tax Workshop, Day 1 of 2 8:30 a.m.-4:30 p.m. (Vogel)	<b>23</b> Individual Tax Workshop, Day 2 of 2 8:30 a.m.-4:30 p.m. (Vogel) <b>Colorado Springs:</b> Year 2014 Tax Update 8:30 a.m.-4:30 pm. (Lodico)
<b>26</b> Year-End Update for Return Preparers 8:30 a.m.-4:30 p.m. (Vogel)	<b>27</b> Alternative Minimum Tax 8:30 a.m.-12:00 p.m. (Vogel) Like-Kind Exchanges 1:00-4:30 p.m. (Vogel)	<b>28</b> Year-End Update for Return Preparers 8:30 a.m.-4:30 p.m. (Vogel)	<b>29</b> Vacation Homes/Home Office 8:30 a.m.-12:00 p.m. (Vogel) Corporate Liquidations 1:00-4:30 p.m. (Vogel) Adding PFP to Your Practice 1:00-4:30 p.m. (Rattiner)	<b>30</b> Year-End Update for Return Preparers 8:30 a.m.-4:30 p.m. (Vogel)

**i** Class will be available live on the Internet. Additional classes available on the Internet by advance request.

Monday	Tuesday	Wednesday	Thursday	Friday
<p><b>2</b></p> <p>Year-End Update for Return Preparers (Vogel)</p> <p><b>i</b> 8:30 a.m.-4:30 p.m.</p>	<p><b>3</b></p> <p>Corporate Tax Workshop (Advanced) (Vogel)</p> <p><b>i</b> 8:30 a.m.-4:30 p.m.</p>	<p><b>4</b></p> <p>Year-End Update for Return Preparers (Vogel)</p> <p><b>i</b> 8:30 a.m.-4:30 p.m.</p>	<p><b>5</b></p> <p>Fiduciary Tax Workshop (Vogel)</p> <p><b>i</b> 8:30 a.m.-4:30 p.m.</p>	<p><b>6</b></p> <p>Year-End Update for Return Preparers (Vogel)</p> <p><b>i</b> 8:30 a.m.-4:30 p.m.</p>
<p><b>9</b></p> <p>Corporate Tax Refresher (Vogel)</p> <p><b>i</b> 8:30 a.m.-4:30 p.m.</p>	<p><b>10</b></p> <p>Partnership &amp; LLC Tax Workshop (Advanced) (Vogel)</p> <p><b>i</b> 8:30 a.m.-4:30 p.m.</p>	<p><b>11</b></p> <p>Advanced Fiduciary Tax Workshop (Vogel)</p> <p><b>i</b> 8:30 a.m.-4:30 p.m.</p>	<p><b>12</b></p> <p>Advanced S Corporation Tax Workshop (Vogel)</p> <p><b>i</b> 8:30 a.m.-4:30 p.m.</p>	<p><b>13</b></p> <p>Selected Partnership &amp; LLC Tax Problems (Vogel)</p> <p><b>i</b> 8:30 a.m.-4:30 p.m.</p>
<p><b>16</b></p>	<p><b>17</b></p>	<p><b>18</b></p>	<p><b>19</b></p>	<p><b>20</b></p>
<p><b>23</b></p>	<p><b>24</b></p>	<p><b>25</b></p>	<p><b>26</b></p>	<p><b>27</b></p>

# ADVANCED EXEMPT ORGANIZATIONS

**NASBA FIELD OF STUDY:** Taxes — Tax-Exempt Organizations

## OBJECTIVE:

With expanded and detailed Form 990 reporting, nonprofits operate in an environment of heightened governmental interest. Congress and State Attorneys General are taking a hard look at nonprofits and their transactions. This advanced class reviews the critical planning steps available for nonprofit compensation and property transactions, and will also review the fascinating case study involving Greg Mortensen and *Three Cups of Tea*.

## PROGRAM HIGHLIGHTS:

- Colorado charitable entity overview;
  - Historical review.
- Operational issues:
  - Intermediate sections/excess benefit transactions;
  - Rebuttable presumptions;
  - Accountable plans;
  - Automatic excess benefits;
  - CEO employment contracts.
- Political campaign issues;
  - Fiesta Bowl indictment.
- Attorney General investigations;
  - *Three Cups of Tea* and an AG.
- Senator Charles Grassley's involvement:
  - Church investigations;
  - New York University.

## PRIOR KNOWLEDGE REQUIRED:

Understanding of the basic tax rules for exempt organizations

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

## RECOMMENDED CREDIT HOURS: 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## AUTHOR/INSTRUCTOR:

**James R. Walker** is the senior tax partner at Lewis Roca Rothgerber LLP. In addition to tax planning, he handles many tax disputes within the federal and state taxing agencies and successfully defended a taxpayer in a regular reviewed decision of the United States Tax Court (*Tempel v. Comm'r*, 136 T.C. No. 15 (April 2011), holding proceeds from sale of Colorado easement tax credit qualify as capital gain). Mr. Walker is a Fellow of the American College of Tax Counsel and has been listed as one of the Best Lawyers in America for many years.

**Half day: Scheduled 10/29/14 1:00**

# ADVANCED FIDUCIARY TAX WORKSHOP

**NASBA FIELD OF STUDY:** Taxes — Estate and Trust Taxation

**OBJECTIVE:**

This course will enhance practitioners' knowledge and understanding of the rules that apply to preparing Form 1041 for an estate or trust.

**PROGRAM HIGHLIGHTS:**

- Review of the six steps in calculating the taxable income, including calculating the 3.8% Medicare tax on net investment income.
- Calculating the Alternative Minimum Tax and AMT adjustments on Schedule K-1.
- Distributions that are excepted from the distribution rules and variable tier rules.
- Charitable contributions and the effect of charitable contributions on Tier 1 beneficiaries.
- Distributions of property, including specific bequests, *Kenan* transfers, and distributions of property that fall within the distribution rules.
- Advantages and disadvantages of the § 643(e)(3) election.
- Review of marital deduction formula clauses.
- *Estate of Hubert* regulations and the effect of administrative expenses on the marital deduction.
- Separate share rules as applied to trusts and estates.
- Trapping distributions and *Holloway* adjustment.
- Income in respect of a decedent, deductions in respect of a decedent, and expenses on final return of decedent.
- Distribution options for retirement plans and IRAs.
- Special types of trusts, including tax treatment of marital trusts, credit shelter trusts, grantor trusts, intentionally defective grantor trusts, living trusts, dynasty trusts, QSSTs, and ESBTs.
- Excess deductions in year of termination and allocation of the deduction for qualified production activities income.
- Overview of charitable remainder trusts.

**PRIOR KNOWLEDGE REQUIRED:** Completion of Fiduciary Tax Workshop

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is a CPA licensed in Illinois.

**Full day: Scheduled 7/11/14, 10/24/14, 2/11/15**

# ADVANCED LIKE-KIND EXCHANGES

**NASBA FIELD OF STUDY:** Taxes — Real Estate Taxation

**OBJECTIVE:**

This program takes participants beyond the foundations of like-kind exchanges and explores new, developing like-kind exchange structuring techniques.

**PROGRAM HIGHLIGHTS:**

- Like-kind hotspots:
  - Understanding boot computations;
  - Qualified intermediaries — why we need them;
  - Mortgage cancellation (whatever happened to *Wittig?*);
  - Vacation home qualifications;
  - Option issues.
- Forward structures:
  - Finding the right QI.
- Reverse structures:
  - *Lincoln* and *Decleene* case law;
  - Safe harbor;
  - Non-safe harbor.
- Using the like-kind exchange as an exit strategy:
  - Drops and swaps.

**PRIOR KNOWLEDGE REQUIRED:**

Basic understanding of like-kind exchanges

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 4 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**James R. Walker** is the senior tax partner at Lewis Roca Rothgerber LLP. In addition to tax planning, he handles many tax disputes within the federal and state taxing agencies and successfully defended a taxpayer in a regular reviewed decision of the United States Tax Court (*Tempel v. Comm'r*, 136 T.C. No. 15 (April 2011), holding proceeds from sale of Colorado easement tax credit qualify as capital gain). Mr. Walker is a Fellow of the American College of Tax Counsel and has been listed as one of the Best Lawyers in America for many years.

**Half day: Scheduled 9/11/14 1:00, 11/5/14 1:00**

## ADVANCED PARTNERSHIP & LLC TAX PROBLEMS

**NASBA FIELD OF STUDY:** Taxes — Partnership Taxation

### **OBJECTIVE:**

This program will provide an advanced analysis of recent tax developments, tax planning opportunities, and tax pitfalls for partnerships and limited liability companies.

### **PROGRAM HIGHLIGHTS:**

- Acquisitions of partnership interest by service partners.
- Contributions vs. sales.
- Payment for services, disguised sales, and guaranteed payments.
- Allocations.
- Partnership liabilities.
- Recourse vs. nonrecourse.
- Payments in liquidation of the interest of a retired or deceased partner.
- Choice of entity.

**PRIOR KNOWLEDGE REQUIRED:** Understanding of corporate and partnership taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### **AUTHOR/INSTRUCTOR:**

**Theodore Z. Gelt** is of counsel with the Denver office of BakerHostetler, where he concentrates on tax law, business law, and estate planning. Mr. Gelt's articles have appeared in *The Colorado Lawyer*, *The American Bar Association Journal*, *ALI-ABA Course Materials Journal*, and *The Practical Lawyer*. He earned his J.D. from the University of Denver College of Law and an LL.M. in Taxation from New York University. Mr. Gelt has been an instructor for many state societies, a lecturer for many state bar associations, and a speaker at numerous tax conferences and institutes throughout the country. He is also an adjunct professor at the University of Denver Graduate Tax Program.

**Full day: Scheduled 10/28/14, 12/8/14, 1/13/15**

# ADVANCED REAL ESTATE PROBLEMS: PART I

**NASBA FIELD OF STUDY:** Taxes — Real Estate Taxation

## OBJECTIVE:

This program takes participants beyond the basic tax issues involved in real estate ownership and discusses “front loading” income tax issues before development and disposition events. The program will also cover several critical structuring techniques for real estate “takings” and exchange transactions.

## PROGRAM HIGHLIGHTS:

- Land banking (§ 1221):
  - Pre-development sales to controlled corporation to “freeze” pre-development appreciation as capital gain;
  - “Taxpayer efforts” rule;
  - Installment sales vs. rolling options;
  - Installment sales interest charges.
- Allocation of common amenity costs (§ 1011):
  - Showdown of the country club cases, *Valley Country Club v. Charlevoix Country Club*.
- Condemnation tax issues (§ 1033):
  - Importance of the “threat letter”;
  - Similar and related in use and service tests;
  - Where is *Weyerhaeuser*?
  - Replacement period (two-year, three-year);
  - Improving your own property (*Davis* case).

## PRIOR KNOWLEDGE REQUIRED:

Basic understanding of like-kind exchanges and the capital asset definition

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 4 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney’s professional competence. The program has been submitted for CLE credit in Colorado.

## AUTHOR/INSTRUCTOR:

**James R. Walker** is the senior tax partner at Lewis Roca Rothgerber LLP. In addition to tax planning, he handles many tax disputes within the federal and state taxing agencies and successfully defended a taxpayer in a regular reviewed decision of the United States Tax Court (*Tempel v. Comm’r*, 136 T.C. No. 15 (April 2011), holding proceeds from sale of Colorado easement tax credit qualify as capital gain). Mr. Walker is a Fellow of the American College of Tax Counsel and has been listed as one of the Best Lawyers in America for many years.

**Half day: Scheduled 11/20/14 8:30, 1/15/15 8:30**



## ADVANCED REAL ESTATE PROBLEMS: PART II

**NASBA FIELD OF STUDY:** Taxes — Real Estate Taxation

### OBJECTIVE:

This program takes participants into “hot topic” transactions including conservation easement challenges, FIRPTA, and family limited partnership planning and audits.

### PROGRAM HIGHLIGHTS:

- Conservation easements (§ 170(h)):
  - Federal deduction structure (donative intent, habitat, open space, new valuation and appraisal concerns);
  - New federal expanded deduction;
  - Colorado state tax credit; structure and transfer;
  - IRS audit program and effective audit representation.
- Family Limited Partnerships (§ 2036):
  - Common “retained interest” fact patterns;
  - *Korby, Rosen, Strangi* case law updates;
  - Gift tax structures (gift on formation, *Senda* and *Hackel* cases);
  - Valuation case law updates and new appeals settlement guidelines.
- Foreign investment in U.S. real estate (§§ 897 and 1445):
  - FIRPTA structure and coverage;
  - Buyer beware — burdens fall on purchaser;
  - Withholding and withholding certificates;
  - Colorado’s mini FIRPTA.

### PRIOR KNOWLEDGE REQUIRED:

Basic understanding of like-kind exchanges and the capital asset definition (Part I *not* required)

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 4 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney’s professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**James R. Walker** is the senior tax partner at Lewis Roca Rothgerber LLP. In addition to tax planning, he handles many tax disputes within the federal and state taxing agencies and successfully defended a taxpayer in a regular reviewed decision of the United States Tax Court (*Tempel v. Comm’r*, 136 T.C. No. 15 (April 2011), holding proceeds from sale of Colorado easement tax credit qualify as capital gain). Mr. Walker is a Fellow of the American College of Tax Counsel and has been listed as one of the Best Lawyers in America for many years.

**Half day: Scheduled 11/21/14 8:30, 1/15/15 1:00**

## ADVANCED S CORPORATION TAX WORKSHOP

**NASBA FIELD OF STUDY:** Taxes — Corporate Income Taxation

**OBJECTIVE:**

This course is designed to deal with many of the operating issues and planning ideas available to a business operating as an S corporation, including IRS audit issues and common problems associated with a C corporation that has recently elected S corporation status.

**PROGRAM HIGHLIGHTS:**

- Problems associated with one-class-of-stock rules.
- Update on compensation related issues and fringe benefits, including compensating an employee with an ownership interest in the S corporation.
- Problems and pitfalls in allowing a trust to hold S corporation stock, including an ESBT and QSST, as well as having a marital trust make either an ESBT or QSST election.
- Specific problems in dealing with loan and stock basis, net negative adjustment, and AAA, including maximum amount of loss deductible under the basis and at-risk rules, repayment of debt, guarantee of corporate debt, and corporate distributions with and without sub-C earnings and profits.
- Cancellation of S corporation debt.
- Detailed discussion of the passive loss rules and self-charged interest rules, including Rev. Proc. 2010-13 groupings.
- How to avoid the new 0.9% and 3.8% Medicare tax and how the 3.8% Medicare tax affects the sale of interest in an S corporation.
- Strategies for minimizing the built-in gains tax.
- Calculating the tax on excess net passive income.
- Using the stock redemption rules to the advantage of the S corporation shareholder.
- Liquidation of an S corporation, including the § 338(h)(10) election.
- Using an S corporation in a corporate reorganization, including qualified subchapter S subsidiaries.

**PRIOR KNOWLEDGE REQUIRED:** Knowledge of S corporations

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is a CPA licensed in Illinois.

**Full day: Scheduled 6/27/14, 11/14/14, 2/12/15**

# ALTERNATIVE MINIMUM TAX FOR INDIVIDUALS, CORPORATIONS, and TRUSTS & ESTATES

**NASBA FIELD OF STUDY:** Taxes

## **OBJECTIVE:**

Practitioners will acquire a working knowledge of the AMT as it applies to individuals, corporations, and trusts and estates, including planning strategies.

## **PROGRAM HIGHLIGHTS:**

- Computing alternative minimum taxable income for individuals, corporations, and trusts and estates.
- Complete explanation of Forms 6251, 4626 and Schedule I of Form 1041.
- Assistance in identifying the most common situations in which individuals, corporations, and trusts and estates are likely to be subject to the AMT.
- Determining adjustments under §§ 56 and 58, including depreciation, long-term contracts, itemized deductions, interest deductions, and incentive stock options.
- Identifying tax preferences under § 57, including the capital gain exclusion for the disposition of small business stock, the elimination of the depletion deduction as a tax preference amount, and the cut-back of IDCs as a tax preference item.
- Computing the ACE adjustment for corporations.
- Exemption from AMT for small corporations.
- Computing the alternative minimum net operating loss.
- How passive loss rules affect the alternative minimum taxable income.
- Phasing out the minimum tax exemption.
- Calculating the MTC credit, including the difference between deferral & exclusion preferences.
- Calculating the AMT for a trust or estate, including DNI AMT and distribution deduction.

## **PRIOR KNOWLEDGE REQUIRED:**

Knowledge of the income tax laws for individuals, corporations, and trusts and estates

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. He is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Half day: 5/21 8:30, 6/26 9:30, 8/4 9:30, 11/21 1:00, 1/27 8:30**

## ASSET PROTECTION PLANNING TOOLS: WHAT WORKS & WHAT DOESN'T

**NASBA FIELD OF STUDY:** Business Law — Asset Protection

### OBJECTIVE:

This program covers the advantages and disadvantages of a wide variety of asset protection planning tools available for both business and individual planning. Examples include irrevocable trusts, both U.S. and offshore, corporate grantor trusts, limited liability partnerships or companies, deferred compensation planning, and the protections available and costs of such plans. The course will include practical applications of the above tools for the corporate or professional client, including business owners with medium-to-large net worth. Offshore income tax planning opportunities and pitfalls will also be discussed.

### PROGRAM HIGHLIGHTS:

- Description of planning tools available.
- Fraudulent Transfer Act.
- Exemption and titling planning.
- Business and tax planning reasons for utilizing asset protection planning.
- The clients to avoid.
- Simple steps to take first.
- Offshore income tax planning.
- Life insurance/annuity income tax planning.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**Alan R. Jahde** is a shareholder in the Denver firm of Anderson & Jahde, P.C., where his practice focuses primarily on estate planning, charitable planning, and asset protection planning. He obtained his undergraduate degree in business from the University of Nebraska, his J.D. from the University of Georgia, and his LL.M. from the University of Denver Graduate Tax Program. He has lectured for many associations on the topic of asset protection planning and is the author of numerous articles in *Colorado Lawyer*, *Asbestos Issues*, and *Journal of Financial Planning*.

**Half day: Scheduled 10/7/14 1:00**

# BANKRUPTCY TAXATION

**NASBA FIELD OF STUDY:** Taxes — Special Tax Matters

## OBJECTIVE:

This course will cover tax considerations arising pre- and post-bankruptcy for a taxpayer in financial difficulties. Planning strategies designed to reduce tax on foreclosure, deeds in lieu of foreclosure, and strategies designed to preserve the use of net operating losses will be explained in depth. Included in the course will be an overview of basic tax rules; the tax differences between foreclosures, deeds in lieu of foreclosure, abandonments, and repossessions; cancellation of indebtedness income; the limitations on corporate net operating loss carryforwards; excess credit carryforwards; G reorganizations; and a basic overview of bankruptcy as well as a detailed analysis of the tax consequences relating to bankruptcy.

## PROGRAM HIGHLIGHTS:

- Basics.
- Foreclosure, deeds in lieu of foreclosure, abandonments, and repossessions.
- Cancellation of indebtedness.
- Limitations on corporate net operating loss carryforwards and excess credit carryforwards.
- G reorganizations.
- Basic overview of bankruptcy.
- Tax consequences of bankruptcy.
- Tax claims in a bankruptcy proceeding.
- Allocation of trust fund taxes.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of bankruptcy taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## AUTHOR/INSTRUCTOR:

**Theodore Z. Gelt** is of counsel with the Denver office of BakerHostetler, where he concentrates on tax law, business law, and estate planning. Mr. Gelt's articles have appeared in *The Colorado Lawyer*, *The American Bar Association Journal*, *ALI-ABA Course Materials Journal*, and *The Practical Lawyer*. He earned his J.D. from the University of Denver College of Law and an LL.M. in Taxation from New York University. Mr. Gelt has been an instructor for many state societies, a lecturer for many state bar associations, and a speaker at numerous tax conferences and institutes throughout the country. He is also an adjunct professor at the University of Denver Graduate Tax Program.

**Full day: Scheduled 9/9/14, 11/10/14**

## BASIS ADJUSTMENT UNDER § 754

**NASBA FIELD OF STUDY:** Taxes — Partnership Taxation

### OBJECTIVE:

Practitioners will acquire an understanding of the advantages and disadvantages of the § 754 election.

### PROGRAM HIGHLIGHTS:

- Timeframe for making the § 754 election, including the § 754 election for partnerships which have terminated under § 708.
- Statements required to be filed to make the election.
- The § 754 election and basis adjustments for current distributions, liquidating distributions, sales and exchanges, death, and retirement.
- Amount of the basis adjustment — positive and negative.
- Keeping track of the basis adjustment — balance-sheet adjustment or off-balance-sheet adjustment.
- Calculating depreciation on the property subject to the basis adjustment.
- Determining the partner's distributive share after the § 754 election.

**PRIOR KNOWLEDGE REQUIRED:** Experience in partnership taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Half day: Scheduled 8/5/14 9:30, 10/8/14 9:30**

# BUSINESS FORMATION, OPERATION, AND SUCCESSION

**NASBA FIELD OF STUDY:** Taxes — General Taxation

## **OBJECTIVE:**

The participant will learn how choice of entity affects the benefits and burdens of C corporation, S corporation, partnership, and individual taxation from formation through years of operation and finally business succession.

## **PROGRAM HIGHLIGHTS:**

- Which type of entity is best when forming a new entity?
- Can an LLC check the box and elect to be taxed as an S corporation?
- Do fringe benefits ever justify the use of a C corporation for a closely held business?
- How is a service partner taxed with a profits interest?
- Reasonable compensation and avoiding double taxation with C corporations.
- Why is an S corporation drastically different than a partnership when deducting start-up losses?
- Can an S corporation avoid payroll taxes by splitting owner compensation between salary and distributions (i.e., dividends)?
- When can a purchaser generally depreciate or amortize most of the purchase price of a partnership interest, but not the purchase of stock?
- Does a client transfer the business to the next generation by gift or by sale?
- A numerical summary of key choice of entity factors between C corporations, S corporations, and partnerships.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**Mark Merric** is the manager of Merric Law Firm LLC, a manager of the Alliance of International Legal Counselors, and an adjunct professor in the Graduate Tax Program at the University of Denver. He is an attorney and CPA and holds a Master of Taxation Degree from the Graduate Tax Program at the University of Denver. He is active in the areas of estate planning, business transactions, international taxation, and asset protection planning.

**Full day: Scheduled 7/14/14, 12/11/14**

## CHOICE OF ENTITY WORKSHOP

**NASBA FIELD OF STUDY:** Taxes — General Taxation

### OBJECTIVE:

The workshop will review the factors that should be considered in advising a client as to the preferred way to operate a trade or business, hold property for investment, and achieve the client's estate planning objectives.

### PROGRAM HIGHLIGHTS:

- Discussion of various business forms, including C corporations, personal service corporations, S corporations, partnerships, limited liability companies, limited liability partnerships, investment companies, and sole proprietorships.
- Check-the-box regulations for unincorporated businesses and one-member LLCs, and the advantage of a multi-member LLC checking the box.
- Electing out of the provisions of Subchapter K.
- Identifying the factors which should be considered in comparing the advantages and disadvantages of each business form.
- Comparing an S corporation and a C corporation, including a brief discussion and review of the Code sections that affect the corporation from its initial formation to liquidation and/or participation in a tax-free reorganization.
- Comparing an S corporation and partnership, with a review and discussion of the Code sections that affect a partnership from its initial formation to its dissolution and/or retirement or death of a partner.
- Highlighting the specific tax problems that need to be addressed with regard to a limited liability company and a limited liability partnership.
- How the new 0.9% and 3.8% Medicare tax affects the business structure.
- Consideration of whether an existing business should change its business form.

### PRIOR KNOWLEDGE REQUIRED:

Basic understanding of taxation of C corporations, S corporations, and partnerships

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Half day: Scheduled 7/28/14 9:30, 9/10/14 9:30, 11/24/14 8:30**



# COLORADO STATE TAX PRACTICE AND PROCEDURE

**NASBA FIELD OF STUDY:** Taxes — General Taxation

## **OBJECTIVE:**

State and local tax in Colorado is one of the most complex in the U.S. This course will provide participants with the basic framework of Colorado state and home rule taxes and procedures, exemptions from tax, and other highlights.

## **PROGRAM HIGHLIGHTS:**

- The imposition of state and local tax.
- Sales and use tax basics, including exemptions and nexus.
- Home rule districts.
- Practicing before the Colorado Department of Revenue.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of tax

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHORS/INSTRUCTORS:**

**Nick J. Richards** has been a tax attorney for more than 15 years and is a partner at Anderson & Jahde, PC, where he represents individuals and businesses in tax audits, litigation, and collection disputes. He began his legal career with the IRS where he litigated many cases and was staff attorney to the Chief Counsel and senior counsel to many IRS enforcement programs. Nick is also an adjunct professor at the University of Denver Graduate Tax Program.

**Brian F. Huebsch** is a tax attorney and partner with Anderson & Jahde, PC. Over the past 10 years he has represented hundreds of taxpayers in resolving their civil and criminal tax problems. He and Steven Anderson also represent attorneys and accounting professionals in disciplinary and other professional matters, and serve as local insurance defense counsel for a large CPA malpractice insurance carrier. He presents continuing professional education seminars regularly for CPE4U.

**Half day: Scheduled 8/28/14 8:30**

# CONSOLIDATED TAX RETURNS WORKSHOP

**NASBA FIELD OF STUDY:** Taxes — Corporate Income Taxation

## **OBJECTIVE:**

This program will provide an overview of the federal income taxation of consolidated groups, including the determination of the consolidated group, the election to file consolidated returns, the computation of consolidated taxable income, reverse acquisitions, the determination and treatment of gain or loss on the sale of subsidiary stock, earnings and profits, the discontinuance of consolidated filing, and related state income tax considerations.

## **PROGRAM HIGHLIGHTS:**

- Qualifying and electing to file a consolidated federal income tax return.
- Accounting methods and periods.
- Computation of consolidated taxable income:
  - Separate-basis and consolidated-basis computations;
  - Changes in the composition of the consolidated group (member joining/leaving);
  - Intercompany transactions;
  - NOLs — consolidated and separate;
  - Built-in losses.
- Allocation of consolidated income tax liability.
- Reverse acquisitions.
- Sale of stock of a subsidiary; determination of basis and treatment of gain or loss.
- Earnings and profits.
- Discontinuance of consolidated filing.
- Related state income tax considerations.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of federal corporate income taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**Anthony J. Nitti**, CPA, is a tax partner in WithumSmith+Brown's Aspen, Colorado, office. He practice focuses primarily on corporate and partnership tax planning, with a special focus on the consolidated return regulations and the reorganization provisions, including restructuring transactions. He is the author of the CCH expert tax treatise "Corporations Filing Consolidated Returns" and a regular contributor to the tax section of Forbes.com, where he writes about tax policy, planning ideas, and important court decisions. Mr. Nitti earned a bachelor's degree in accounting from The College of New Jersey and a Master of Taxation degree from the University of Denver Graduate Tax Program.

**Full day: Scheduled 6/11/14, 10/17/14**

# CONSTITUTIONAL FOUNDATIONS OF STATE TAX

**NASBA FIELD OF STUDY:** Taxes — General Taxation

## **OBJECTIVE:**

This course provides a framework for understanding the limits placed by the U.S. Constitution on state tax authority. Participants will learn about due process, Commerce Clause limitations, the Import-Export Clause, equal protection, and the Privileges and Immunities Clause.

## **PROGRAM HIGHLIGHTS:**

- Principles in the U.S. Constitution governing state tax authority.
- The unitary business principle and fair apportionment.
- State tax nexus.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of tax

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHORS/INSTRUCTORS:**

**Nick J. Richards** has been a tax attorney for more than 15 years and is a partner at Anderson & Jahde, PC, where he represents individuals and businesses in tax audits, litigation, and collection disputes. He began his legal career with the IRS where he litigated many cases and was staff attorney to the Chief Counsel and senior counsel to many IRS enforcement programs. Nick is also an adjunct professor at the University of Denver Graduate Tax Program.

**Brian F. Huebsch** is a tax attorney and partner with Anderson & Jahde, PC. Over the past 10 years he has represented hundreds of taxpayers in resolving their civil and criminal tax problems. He and Steven Anderson also represent attorneys and accounting professionals in disciplinary and other professional matters, and serve as local insurance defense counsel for a large CPA malpractice insurance carrier. He presents continuing professional education seminars regularly for CPE4U.

**Half day: Scheduled 10/22/14 1:00**

## CORPORATE LIQUIDATIONS

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**NASBA FIELD OF STUDY:** Taxes — Corporate Income Taxation

**OBJECTIVE:**

This course will review the applicable rules and regulations as they apply to the liquidation of both a C corporation and an S corporation.

**PROGRAM HIGHLIGHTS:**

- Review of state corporate law as it applies to the liquidation of a corporation.
- Applying the new 3.8% Medicare tax to the liquidation of a C and S corporation.
- Filing Form 966.
- Sale of assets and a distribution of assets under § 331 and § 336.
- Options available for goodwill after *Martin Ice Cream*.
- Disallowance of losses under § 336(d).
- Liquidation of a subsidiary under § 332 and § 337.
- The § 338 election, the § 338(h)(10) election for an S corporation, and filing Form 8023.
- Payment of expenses and debts after the dissolution of the corporation.
- Limitation on losses under § 382, § 383, and § 384.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Half day: Scheduled 8/6/14 9:30, 1/29/15 1:00**

# CORPORATE REORGANIZATIONS

**NASBA FIELD OF STUDY:** Taxes — Corporate Income Taxation

## **OBJECTIVE:**

This program will provide the participant with an understanding of the basic rules that apply to corporate reorganizations and the problems and pitfalls that apply to acquisitive and divisive reorganizations.

## **PROGRAM HIGHLIGHTS:**

- The basic statutory and judicial provisions of § 368, including A, B, C, and D reorganizations.
- State law requirements as they apply to the different types of reorganizations.
- Section 355 spin-off, split-off, and split-up provisions; the requirements of § 355; and commonly encountered problems.
- Triangular and reverse-triangular reorganizations.
- Limitations on the use of NOLs after an equity structure shift under § 382.
- Advantages and disadvantages of the different types of reorganizations.
- Understanding of when a specific type of reorganization should be considered, as dictated by the objectives of the parties.
- Statutory mergers using disregarded entities.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Half day: Scheduled 8/7/14 9:30**

## CORPORATE TAX REFRESHER

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**NASBA FIELD OF STUDY:** Taxes — Corporate Income Taxation

**OBJECTIVE:**

The course will provide the practitioner with an overview and refresher of the corporate tax provisions of subchapter C.

**PROGRAM HIGHLIGHTS:**

- Classification problems, including check-the-box regulations.
- Formation of a corporation, transfer of assets, and identifying potential pitfalls to be avoided.
- Operational problems, including selection of tax year, restrictions on method of accounting, electing S corporation status, calculating earnings and profits, and common closely held corporation problems.
- Dividends, qualified dividends, nonliquidating distributions, and distributions of property.
- Stock redemptions, partial liquidations, and attribution rules of § 318.
- Redemptions through related corporations under § 304.
- Stock dividends, including § 306 stock.
- Complete liquidations.
- Section 338 transactions, including the § 338(h)(10) election.
- Personal holding company tax.
- Overview of corporate reorganizations.
- Nontaxable corporate divisions under § 355.
- Carryover of tax attributes and § 382 limitations.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Full day: Scheduled 7/8/14, 2/9/15**

## CORPORATE TAX WORKSHOP (Advanced)

**NASBA FIELD OF STUDY:** Taxes — Corporate Income Taxation

### OBJECTIVE:

The program is designed to take the participants beyond the basic rules that apply to the preparation of the tax return and discusses corporate problems that are commonly encountered later on in the life cycle of the corporation. The instructor will assume that the participant is familiar with all the forms necessary for the preparation of Forms 1120 and 1120S and understands the basic operating provisions for both C and S corporations.

### PROGRAM HIGHLIGHTS:

- Corporate distributions, including dividends, qualified dividends, nonliquidating distributions, and distributions of property.
- Calculating earnings and profits.
- Stock redemptions, redemptions in partial liquidation, and the attribution rules of § 318.
- Redemptions through use of related corporations under § 304.
- Stock dividends and § 306 stock.
- Calculation of both the personal holding company tax and the accumulated earnings tax.
- Complete liquidations, the § 338 election, and the § 338(h)(10) election.
- Special S corporation problems, including the built-in gains tax, AAA, Schedule M-2, basis, deductibility of losses, distributions, and application of the passive activity loss rules.
- Limitation on deduction of NOLs after an ownership change occurs under § 382.
- Overview of corporate reorganizations, including nontaxable § 355 divisions and when to use the different types of reorganizations.

**PRIOR KNOWLEDGE REQUIRED:** Experience in corporate taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Full day: Scheduled 10/7/14, 2/3/15**

## CORPORATE TAX WORKSHOP (Basic)

**NASBA FIELD OF STUDY:** Taxes — Corporate Income Taxation

### OBJECTIVE:

The program will review the rules and forms necessary for the filing of the corporate income tax return, including calculation of taxable income and the corporate alternative minimum tax.

### PROGRAM HIGHLIGHTS:

- Choice of entity and factors that should be considered in advising a client as to the preferred way to operate a trade or business, including check-the-box provisions.
- Procedures for filing corporate tax returns, including penalties for nonfiling, estimated tax payments, extension requests, and penalties for underpayment of estimated tax.
- Incorporation transactions, including investment companies.
- Adoption of taxable year ends, restrictions on taxable year ends, and the § 444 election for professional corporations.
- Methods of accounting and restrictions on methods of accounting as well as procedures for changing from an incorrect to a correct method of accounting.
- Calculating corporate taxable income, including:
  - Dividends received deduction;
  - Capital losses and charitable contributions;
  - Organization expenditures;
  - Economic performance test;
  - Capitalization of intangibles and capitalization of tangibles—repairs vs. capital expenditures;
  - Depreciation provisions, including short-year depreciation and amortization of intangibles;
  - Net operating losses and filing of amended returns;
  - Changes in methods of accounting.
- Calculating corporate tax liability, including AMT and the ACE adjustment, reconciliation of book to taxable income using Schedule M-1, and review of Schedule M-3.
- Review of the commonly encountered problems for closely held corporations.
- Calculating the personal holding company tax.
- Overview of the taxation of S corporations, including filing Form 1120S.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where he taught courses in individual, fiduciary, partnership, and corporate taxation. He received a J.D. and LL.M. in Taxation from the University of Denver and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Full day: Scheduled 10/3/14**



# DIVORCE TAX WORKSHOP

**NASBA FIELD OF STUDY:** Taxes — Individual Income Taxation

## **OBJECTIVE:**

The participant will acquire a working knowledge and understanding of the tax problems and pitfalls associated with divorce and separation agreements.

## **PROGRAM HIGHLIGHTS:**

- Qualification for a payment to be considered as alimony.
- Alimony recapture rules and exceptions.
- Indirect alimony.
- Child support payments.
- Dependency exemptions for the children.
- Filing requirements: single, head of household, married filing separately, and married filing jointly.
- Innocent spouse rules and separate liability election.
- Child care credit, child tax credit, education credit, earned income credit, deduction of student loan interest, and deduction for qualified tuition and related expenses.
- Types of trusts used in a divorce.
- Division of marital property, including pension and profit sharing plans, IRAs, nonqualified deferred compensation payments, and the marital residence.
- Planning considerations to be taken into account in dividing marital property.
- Deductibility of professional fees.
- Special alimony problems, including lump-sum payments and arrearages.
- Estate and gift tax effect of transfers between the parties.

**PRIOR KNOWLEDGE REQUIRED:** Understanding of individual taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Full day: Scheduled 6/6/14, 8/29/14**

# EMPLOYMENT TAXES: A POTENTIALLY DEVASTATING PROBLEM

**NASBA FIELD OF STUDY:** Taxes — Special Tax Matters

## **OBJECTIVE:**

This course will provide a thorough understanding of compliance requirements and the risk and problem areas of employment taxation. Participants will analyze worker classification issues, the procedures involved in an employment tax controversy, and the trust fund recovery penalty. Case studies will be provided from the perspectives of the employers, workers, and “responsible persons.”

## **PROGRAM HIGHLIGHTS:**

Emphasis is placed on dealing with the IRS in the following areas:

- Classification of workers as employees vs. independent contractors:
  - Section 530 of the Revenue Act of 1978: The Safe Harbor;
  - Statutory employees;
  - Leased employees.
- Employment taxes:
  - Employers’ duties to pay taxes and file tax returns;
  - Applicable IRS pronouncements;
  - Handling an audit of employment taxes, including the reclassification question;
  - Section 6672: The trust fund recovery penalty;
  - IRS policies and procedures relative to the trust fund recovery penalty;
  - Defenses available through appeals and litigation.

**PRIOR KNOWLEDGE REQUIRED:** General understanding of federal taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney’s professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**Steven R. Anderson** is a founder/shareholder in the law firm of Anderson & Jahde, P.C. His practice emphasizes the areas of civil and criminal tax controversies, accountant malpractice/liability/licensing, and complex business litigation. Mr. Anderson is an adjunct professor at the University of Denver Graduate Tax Program and is a top-rated continuing education instructor. After practicing as a CPA, he received his J.D. from the University of Denver College of Law.

**Half day: Scheduled 10/22/14 8:30**

## ESTATE AND GIFT TAX BASICS

**NASBA FIELD OF STUDY:** Taxes — Estate and Trust Taxation

### **OBJECTIVE:**

The participant will gain an understanding of the basic principles of estate and gift taxation and how they relate to the preparation of Forms 706 and 709.

### **PROGRAM HIGHLIGHTS:**

- The integrated estate and gift tax.
- The eight arms of the estate planning octopus.
- Gifting and retained powers held by the donor — usually in trust.
- Who has the power, powers of appointment as related to trusts.
- Preparation of the gift tax return, Form 709.
- Preparation of the estate tax return, Form 706.
- Grantor trust rules.
- Revocable trusts.
- Portability.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### **AUTHOR/INSTRUCTOR:**

**Mark Merric** is the manager of Merric Law Firm LLC, a manager of the Alliance of International Legal Counselors, and an adjunct professor in the Graduate Tax Program at the University of Denver. He is an attorney and CPA and holds a Master of Taxation Degree from the Graduate Tax Program at the University of Denver. He is active in the areas of estate planning, business transactions, international taxation, and asset protection planning.

**Full day: Scheduled 5/28/14, 9/30/14, 11/10/14**

## ESTATE AND GIFT TAX WORKSHOP

**NASBA FIELD OF STUDY:** Taxes — Estate and Trust Taxation

**OBJECTIVE:**

This is a two-day course that comprehensively discusses and applies the principles and leading cases in the federal estate and gift tax area. The course design prepares participants who have had minimal exposure to estate and gift tax matters to counsel clients regarding the planning of their estates and to understand the issues presented in the preparation of the federal estate and gift tax return.

**PROGRAM HIGHLIGHTS:**

- Consideration of what constitutes a gift.
- Valuation principles.
- Special rules for transfers in joint tenancies.
- Disclaimers of gifts; computation of gift tax.
- Consideration of transfers qualifying for the annual exclusion.
- Deductions against the gift tax.
- Procedural aspects with respect to gift transactions.
- Transfers subject to federal estate tax.
- Valuation of property includable in a decedent's taxable estate.
- Deductions allowed in computing a decedent's taxable estate.
- Planning for the marital deduction.
- Computation of the federal estate tax in consideration of credits against the tax.

**PRIOR KNOWLEDGE REQUIRED:** Understanding of individual taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 16 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHORS/INSTRUCTORS:**

**Michael R. Stiff** is a partner in the Denver, Colorado, office of the national law firm BakerHostetler. Mr. Stiff focuses his practice on estate planning, probate, trust administration, and business planning. He is a frequent speaker on estate planning topics for attorneys and CPAs and is valued for his ability to digest large amounts of complex information and to explain the key points in simple terms. He earned his J.D. at the University of Arizona College of Law.

**Raymond L. Sutton, Jr.** is the managing partner in the Denver, Colorado, office of the national law firm of BakerHostetler. His practice emphasizes personal tax planning, estate planning, partnership tax planning, and closely held business planning. He earned his J.D. at the University of Colorado Law School and his LL.M. in Taxation from the University of Denver Graduate Tax Program. Mr. Sutton is a fellow of the prestigious American College of Trust and Estate Counsel.

**Two-day course: Scheduled 10/20–21**

## ESTATE PLANNING

**NASBA FIELD OF STUDY:** Taxes — Estate and Trust Taxation

### OBJECTIVE:

This is a one-day course which identifies typical planning patterns in estate planning and suggests appropriate planning recommendations.

### PROGRAM HIGHLIGHTS:

- Classification of estates as small, mid-size, and large.
- Planning patterns for the small estate.
- Planning for incapacitation, medical care needs, and living wills.
- The need to coordinate the marital deduction and unified credit for mid-size and large estates.
- Planning with inter vivos transfers.
- Gifts to minor children.
- Inter vivos transfers with retained interests.
- Planning with life insurance and other death benefits.
- Generation-skipping planning considerations.

**PRIOR KNOWLEDGE REQUIRED:** Understanding of estate and gift rules

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHORS/INSTRUCTORS:

**David L. Starbuck** is a partner and the tax coordinator of the Denver, Colorado, office of the national law firm BakerHostetler. Mr. Starbuck focuses his practice on personal tax planning, real property, and business succession planning for closely held businesses. He is a frequent speaker to professional groups on estate planning and real property tax planning. He earned his J.D. and LL.M. in Taxation at the University of Denver.

**Raymond L. Sutton, Jr.** is the managing partner in the Denver, Colorado, office of the national law firm of BakerHostetler. His practice emphasizes personal tax planning, estate planning, partnership tax planning, and closely held business planning. Mr. Sutton is a frequent instructor on tax planning topics and also speaks before the Bar Association and civic groups on tax-related topics. He earned his J.D. at the University of Colorado Law School and his LL.M. in Taxation from the University of Denver Graduate Tax Program. Mr. Sutton is a fellow of the prestigious American College of Trust and Estate Counsel.

**Full day: Scheduled 8/20/14, 12/5/14**

## ESTATE PLANNING TOOLS

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**NASBA FIELD OF STUDY:** Taxes — Estate and Trust Taxation

**OBJECTIVE:**

The participant will gain an understanding of how trusts form the foundation of most estate plans and the basic estate planning tools.

**PROGRAM HIGHLIGHTS:**

- Types of trusts.
- Marital and family trusts.
- Dynasty trusts.
- Dynasty trusts and the generation-skipping transfer tax.
- Asset protection when parents create a trust for a child.
- Split-interest trusts.
- Irrevocable life insurance trust (ILIT).
- Intentional defective irrevocable trust.
- Minority and marketability discounts with family limited partnerships, limited liability companies, or S corporations.
- Grantor retained annuity trust.
- The A & B Trust.
- Portability.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of estate and gift taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Mark Merric** is the manager of Merric Law Firm LLC, a manager of the Alliance of International Legal Counselors, and an adjunct professor in the Graduate Tax Program at the University of Denver. He is an attorney and CPA and holds a Master of Taxation Degree from the Graduate Tax Program at the University of Denver. He is active in the areas of estate planning, business transactions, international taxation, and asset protection planning.

**Full day: Scheduled 7/10/14, 9/16/14, 12/9/14**

## ETHICS IN TAX PRACTICE

**NASBA FIELD OF STUDY:** Regulatory Ethics

**OBJECTIVE:**

This course focuses on ethical responsibilities in tax practice. Participants will analyze the professional standards that govern return preparers and those that govern practitioners representing taxpayers before the IRS.

**PROGRAM HIGHLIGHTS:**

- The accountant-client privilege.
- Circular 230 — U.S. Treasury regulations governing practice before the IRS, which now includes return preparers.
- Statements on Standards for Tax Services, AICPA Code of Conduct, and recommended standards of tax practice applicable to the profession.
- The professional standards arising under the Internal Revenue Code.
- Update of current period changes in the Colorado State Board of Accountancy's rules and regulations, as well as changes in statutes pertinent to CPAs (the accountancy law).

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 2 Regulatory Ethics

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Steven R. Anderson** is a founder/shareholder in the law firm of Anderson & Jahde, P.C. His practice emphasizes the areas of civil and criminal tax controversies, accountant malpractice/liability/licensing, and complex business litigation. Mr. Anderson is an adjunct professor at the University of Denver Graduate Tax Program and is a top-rated continuing education instructor. After practicing as a CPA, he received his J.D. from the University of Denver College of Law.

**The cost of this two-hour seminar is \$65.**

*The CPE renewal requirements for ethics for Colorado CPAs changed beginning January 1, 2010. Four hours of ethics are now required every two years, of which two hours may be in Colorado Rules and Regulations (p. 115). Certain situations, such as initial renewal and reinstatement/reactivation, require two of the four ethics hours to be in Colorado Rules and Regulations. Please see the State Board of Accountancy website for details: <http://www.dora.state.co.us/accountants/>.*

**Two hours: 11/18 5:30, 12/3 1:00, 12/12 8:30, 12/19 1:00**

## EXECUTIVE COMPENSATION

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**FIELD OF STUDY:** Taxes — Compensation Considerations for Taxation

**OBJECTIVE:**

This program covers the design and tax rules for the hottest compensation planning arena today: nonqualified deferred compensation, equity compensation, and incentive compensation plans. The participant will gain and/or refresh knowledge of the important and sometimes complex rules to design and operate these plans.

**PROGRAM HIGHLIGHTS:**

- Dealing with the doctrines of constructive receipt and economic benefit.
- Plans of nonqualified deferred compensation.
- Excess benefit plans.
- Supplemental executive retirement plans.
- Mirror image (with §401(k) plans) nonqualified plans.
- Avoiding ERISA implications.
- Nonstatutory stock options.
- Incentive stock options.
- Restricted stock plans.
- SARs.
- Phantom (Shadow) stock plans.
- Performance share plans.
- Performance cash plans.
- Golden parachutes.
- Basics of § 409A.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of federal income taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Arlen L. Brammer** is president of Arlen L. Brammer, P.C., and a former partner in the Denver office of Holme Roberts & Owen LLP. He has extensive experience designing, implementing, and administering defined benefit and defined contribution plans, and more than ten years of experience consulting with clients on compensation and benefits, accounting, and taxation matters during his career at Fidelity Investments. He earned his bachelor's degree in finance at the University of Minnesota, J.D. at the University of South Dakota, and LL.M. in Taxation at the University of Denver.

**Full day: Scheduled 11/19/14**



# EXEMPT ORGANIZATION ANNUAL REPORTING TO THE IRS: FORM 990 AND RELATED SCHEDULES

**NASBA FIELD OF STUDY:** Taxes — Tax-Exempt Organizations

## OBJECTIVE:

This program will prepare participants to properly plan for, gather information for, and prepare Form 990, Return of Organization Exempt from Income Tax. This course will also touch on Forms 990-EZ, 990-N, and 990-PF. The first half of the course will provide background and insight into the IRS' significant redesign of Form 990, including heightened emphasis on governance, transparency, operational issues, and financial accountability, and key concepts and significant issues including excess benefit and other transactions with interested persons, organization control issues and reporting of related organizations, compensation reporting, and fundraising and fundraising event reporting. The second half of the day will be devoted to the review of a comprehensive case study.

## PROGRAM HIGHLIGHTS:

- Background of redesign and IRS objectives.
- Governance issues.
- Compensation and related-party issues.
- Organization of Form 990, information requirements.
- Filing requirements, including Form 990-N (Electronic Notice), Form 990-EZ, Form 990, Form 1023 (Application for Exemption), and organizations exempt from filing.
- Excess benefit and interested persons.
- Control of exempt organizations and related organizations.
- Compensation reporting.
- Fundraising expenses and fundraising event reporting (they're different!)
- Case study.

## PRIOR KNOWLEDGE REQUIRED:

Basic understanding of exempt organizations and their taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## AUTHOR/INSTRUCTOR:

**John R. Haeck**, CPA, practices public accounting within his own firm, JR Haeck Professional Corporation. He has served as an auditor and not-for-profit tax practitioner for many years and has served on multiple not-for-profit boards of directors. His not-for-profit practice now focuses on governance consulting. He offers training and consulting in governance/board function, board meeting and retreat facilitation, strategic and financial planning, internal control development, audit committee setup and function, and finance committee responsibilities.

**Full day: Scheduled 6/5/14, 11/19/14**

## EXEMPT ORGANIZATIONS: § 501(c)(3) AND BEYOND

**NASBA FIELD OF STUDY:** Taxes — Tax-Exempt Organizations

### OBJECTIVE:

This full-day course provides a detailed review of tax-exempt organizations. Focusing on federal tax law, the course includes case studies and an insightful historical review explaining how Congress developed the complex rules challenging those working in this rewarding practice area.

### PROGRAM HIGHLIGHTS:

- Obtaining and maintaining exempt status.
- Private foundations, Form 990-PF, and the special Chapter 42 excise tax rules.
- Donor advised funds and supporting organizations.
- Unrelated business income and the Commerciality Doctrine.
- Campaign issues and lobbying efforts.
- Fundraising and charitable gifting from the EO's perspective.

### PRIOR KNOWLEDGE REQUIRED:

Understanding of the basic tax rules for exempt organizations

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**James R. Walker** is the senior tax partner at Lewis Roca Rothgerber LLP. In addition to tax planning, he handles many tax disputes within the federal and state taxing agencies and successfully defended a taxpayer in a regular reviewed decision of the United States Tax Court (*Tempel v. Comm'r*, 136 T.C. No. 15 (April 2011), holding proceeds from sale of Colorado easement tax credit qualify as capital gain). Mr. Walker is a Fellow of the American College of Tax Counsel and has been listed as one of the Best Lawyers in America for many years.

**Full day: Scheduled 10/23/14**

# FAMILY LIMITED PARTNERSHIP PLANNING

**NASBA FIELD OF STUDY:** Taxes — Estate and Trust Taxation

**OBJECTIVE:**

The seminar will provide participants with a guide to advance planning with family limited partnerships and limited liability companies from an estate and gift tax perspective.

**PROGRAM HIGHLIGHTS:**

- Review of non-tax or family planning goals addressed through family limited partnership planning.
- Review of gift and estate tax benefits that may be achieved through family limited partnership planning.
- Analysis of types of family limited partnership structures.
- Application of Chapter 14 rules governing transfers of interests in family entities to family limited partnership structures.
- Responding to the continuing §2036 attack on family limited partnerships.
- Coordinating family limited partnership structures with other planning techniques.

**PRIOR KNOWLEDGE REQUIRED:** Understanding of estate and gift rules

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**David L. Starbuck** is a partner and the tax coordinator of the Denver, Colorado, office of the national law firm BakerHostetler. Mr. Starbuck focuses his practice on personal tax planning, real property, and business succession planning for closely held businesses. He is a frequent speaker to professional groups on estate planning and real property tax planning. He earned his J.D. and LL.M. in Taxation at the University of Denver.

**Half day: Scheduled 6/19/14 1:00, 9/29/14 8:30**

## FEDERAL TAX PRACTICE AND PROCEDURE OVERVIEW

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**NASBA FIELD OF STUDY:** Taxes — General Taxation

### **OBJECTIVE:**

This course provides a framework for understanding the procedures and practice of professionals through the life cycle of a Federal tax case. Beginning with the filing of a tax return, the course will touch on the highlights of tax practice and procedures as the taxpayer moves through an audit, court, and collections. Participants will also understand the ethical concerns and legal issues presented when practicing before the IRS.

### **PROGRAM HIGHLIGHTS:**

- Audit procedures and considerations.
- IRS tax litigation.
- The IRS Office of Appeals.
- Circular 230 and the Office of Professional Responsibility.
- Collection alternatives.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of tax

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4; 1 Regulatory Ethics

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### **AUTHORS/INSTRUCTORS:**

**Nick J. Richards** has been a tax attorney for more than 15 years and is a partner at Anderson & Jahde, PC, where he represents individuals and businesses in tax audits, litigation, and collection disputes. He began his legal career with the IRS where he litigated many cases and was staff attorney to the Chief Counsel and senior counsel to many IRS enforcement programs. Nick is also an adjunct professor at the University of Denver Graduate Tax Program.

**Brian F. Huebsch** is a tax attorney and partner with Anderson & Jahde, PC. Over the past 10 years he has represented hundreds of taxpayers in resolving their civil and criminal tax problems. He and Steven Anderson also represent attorneys and accounting professionals in disciplinary and other professional matters, and serve as local insurance defense counsel for a large CPA malpractice insurance carrier. He presents continuing professional education seminars regularly for CPE4U.

**Half day: Scheduled 9/8/14 8:30**

# FIDUCIARY TAX WORKSHOP

**NASBA FIELD OF STUDY:** Taxes — Estate and Trust Taxation

## OBJECTIVE:

This course will enable participants to understand the principles of subchapter J and their relation to the Fiduciary Income Tax Return (Form 1041). Upon completion, participants will be able to prepare a Form 1041, understand Schedule B, and feel confident that the return has been prepared correctly.

## PROGRAM HIGHLIGHTS:

- Filing requirements, estimated tax payments, adoption of taxable years, and extension requests.
- Discussion of the § 663(b) election and which expenses are subject to the 2% AGI limitation.
- Calculation of taxable income and tax liability for a simple trust, a complex trust, and an estate, including the calculation of fiduciary accounting income and DNI.
- Application of the new 3.8% Medicare tax on net investment income to an estate or trust.
- Difference between Tier 1 and Tier 2 beneficiaries.
- Distributions of property, including the § 643(e)(3) election.
- Qualifying for the charitable contribution deduction.
- Income in respect of a decedent, including preparation of the decedent's final return.
- Discussion of the grantor trust rules.
- The alternative minimum tax and passive loss rules as they relate to the fiduciary return.

**PRIOR KNOWLEDGE REQUIRED:** Understanding of estate and gift taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## AUTHOR/INSTRUCTOR:

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**This course will be held at the DoubleTree Grand Junction on 8/16/14, the Academy Hotel in Colorado Springs on 8/27/14, and the Marriott Fort Collins on 10/1/14.**

**Full day: Scheduled 6/13, 8/13 (GJ), 8/27 (CS), 9/19, 10/1 (FC), 11/25, 2/5**

## FOREIGN PASS THROUGH ENTITIES AND BUSINESS ENTITIES

**NASBA FIELD OF STUDY:** Taxes — International Taxation and Partnership Taxation

### OBJECTIVE:

The participant will learn the fundamental differences in pass through taxation regarding foreign entities. These differences affect both outbound entities (a U.S. person forming a business abroad) and inbound entities (a foreign person doing business in the U.S.)

### PROGRAM HIGHLIGHTS:

- Outbound (U.S. person forming a foreign entity):
  - U.S.-style foreign LLC legislation exists in only about six countries;
  - What does the word “company” mean abroad, from a tax standpoint?
  - The default rules for check-the-box are opposite U.S. rules in regard to an LLC;
  - How to lose the foreign tax credit by not structuring a flow through entity properly;
  - Filing requirements for foreign pass through entities:
    - Form 8832, Electing Pass Through Treatment
    - Form 8858, Information Return on Foreign Disregarded Entities
    - Form 8865, Return of U.S. Persons With Respect to Foreign Partnerships
    - Form 926, U.S. Transferor of Foreign Property to a Foreign Corporation
    - Form 8938, Specified Foreign Assets;
  - How to treat the flow through of the foreign tax credit on the Form 1040.
- Inbound (foreign person forming a U.S. entity):
  - Closely held businesses in the U.S. are generally designed to be flow through to prevent the double tax on the sale of assets;
  - In many cases, the desirability of flow through taxation does not change when dealing with a foreign closely held entity;
  - Withholding for a foreign partner;
  - Filing requirements for the foreign person:
    - Form 1042, U.S. Business’s Annual Statement FDAP (similar to a 941, but annually)
    - Form 1042-S, Foreign Person’s U.S. Source Income Withheld (FDAP, similar to a W-2)
    - Form 8804, Annual Return of Partnership Withholding Tax
    - Form 8805, Foreign Partner’s Information Statement on Section 1446 Withholding.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of partnership and corporate taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney’s professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**Mark Merric** is the manager of Merric Law Firm LLC, a manager of the Alliance of International Legal Counselors, and an adjunct professor in the Graduate Tax Program at the University of Denver. He is an attorney and CPA and holds a Master of Taxation Degree from the Graduate Tax Program at the University of Denver. He is active in the areas of estate planning, business transactions, international taxation, and asset protection planning.

**Half day: Scheduled 8/4/14 1:00, 10/13/14 8:30**

# FORM 5500 RETURN PREPARATION

**NASBA FIELD OF STUDY:** Taxes — Compensation Considerations for Taxation

**OBJECTIVE:**

This program illustrates how to complete Form 5500, Annual Return/Report of Employee Benefit Plan. In addition, this program covers ERISA and PBGC reporting obligations and the requirements for disclosure of plan information to participants.

**PROGRAM HIGHLIGHTS:**

- Latest changes for 2013 returns, including revisions to Schedule C and new electronic filing requirements.
- Emphasis on proper completion of Form 5500 for small employers, including audit requirements for pension plans.
- Coverage of all schedules.
- Filing deadlines.
- Who must file and which schedules are required.
- Impact of DOL fiduciary correction programs.
- Late or missing Form 5500 filings using the Delinquent Filer Voluntary Compliance Program.
- New filing requirements for §403(b) plans.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**R. Eric Starr** is counsel for Charles Schwab & Co., a full-service defined contribution provider. He has also been in private practice and was a staff attorney at William M. Mercer, Incorporated. Mr. Starr holds an LL.M. in Taxation from the University of Denver Graduate Tax Program, a J.D. from the University of Denver College of Law, and a B.A. in psychology from the University of Colorado at Boulder.

**Half day: Scheduled 6/16/14 8:30, 9/29/14 8:30**

# FUNDAMENTALS OF OIL & GAS TAXATION

**NASBA FIELD OF STUDY:** Taxes — Real Estate Taxation

**OBJECTIVE:**

This program will provide participants with an introduction to the taxation of oil & gas transactions.

**PROGRAM HIGHLIGHTS:**

- Taxation of oil and gas leases.
- Taxation of farm-outs and carried interests.
- Describing oil and gas properties for tax purposes.
- Definition and treatment of bonuses, delay rentals, and damage payments.
- Intangible drilling and development costs.
- Cost depletion and percentage depletion.
- Treatment of marginal properties.
- Depletion recapture.
- AMT concerns.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of U.S. taxation (prior knowledge of oil and gas taxation is not required)

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Isaac L. Lodico** is a lecturer in the Graduate Tax Program at the University of Denver, teaching Natural Resources Taxation, Civil & Criminal Tax Procedure, and Consolidated Tax Returns. He earned an LL.M. in taxation from the Graduate Tax Program, J.D. and a graduate research fellowship from Hastings College of the Law, and B.A. from the University of Colorado. He is licensed as an attorney in Colorado and California.

**Full day: Scheduled 8/14/14**



# HANDLING FEDERAL AND STATE TAX AUDITS

**NASBA FIELD OF STUDY:** Taxes — General Taxation

## **OBJECTIVE:**

Audits involve more than just substantiation. Participants will learn state and IRS audit procedures and the ethical concerns and legal issues that arise in representing audit clients. Participants will also learn about the practice of representing individuals and businesses before state and Federal tax authorities.

## **PROGRAM HIGHLIGHTS:**

- Audit procedures and techniques.
- Information document requests and summonses.
- Bank deposit analysis.
- Circular 230.
- Return preparer penalties.
- IRS Appeals.

**PRIOR KNOWLEDGE REQUIRED:** General understanding of federal taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4; 1 Regulatory Ethics

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHORS/INSTRUCTORS:**

**Nick J. Richards** has been a tax attorney for more than 15 years and is a partner at Anderson & Jahde, PC, where he represents individuals and businesses in tax audits, litigation, and collection disputes. He began his legal career with the IRS where he litigated many cases and was staff attorney to the Chief Counsel and senior counsel to many IRS enforcement programs. Nick is also an adjunct professor at the University of Denver Graduate Tax Program.

**Brian F. Huebsch** is a tax attorney and partner with Anderson & Jahde, PC. Over the past 10 years he has represented hundreds of taxpayers in resolving their civil and criminal tax problems. He and Steven Anderson also represent attorneys and accounting professionals in disciplinary and other professional matters, and serve as local insurance defense counsel for a large CPA malpractice insurance carrier. He presents continuing professional education seminars regularly for CPE4U.

**Half day: Scheduled 10/14/14 8:30, 12/2/14 8:30**

## HEALTH SAVINGS ACCOUNTS

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**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

### OBJECTIVE:

This program will expose the practitioner to the options provided by the new Health Savings Accounts (HSAs) and the related High Deductible Health Plans (HDHPs) for reduction of health insurance premiums, a tax deduction for contributions, and potential for long-term tax-free gain.

### PROGRAM HIGHLIGHTS:

- HSA rules.
- Scenarios for business owners who wish to implement HSAs as part of a benefits package.
- How to self-direct HSAs.
- Comparison to HRAs.
- Tax implications.
- Cost savings realized by HDHPs.
- Case studies.
- Examples of investments.
- Tax form preparation for different scenarios.
- Tax-free growth of account.
- Updates for HSAs caused by health care reform.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

### AUTHOR/INSTRUCTOR:

**William W. Humphrey**, CPA, co-founder and CEO of New Direction IRA, Inc., is recognized as an expert in self-directed IRAs, HSAs, and other tax-advantaged accounts, as well as the IRS codes pertaining to these investments. An experienced CPA, he has focused on income tax, auditing, tax-related real estate issues, and forensic accounting for more than 20 years. He received his bachelor's degree in business from the University of North Carolina, Chapel Hill, and has done graduate study in finance, accounting, and economics at the University of Colorado, Boulder.

**Half day: Scheduled 5/29/14 8:30, 10/22/14 1:00**

# INDIVIDUAL TAX PLANNING

**NASBA FIELD OF STUDY:** Taxes — Individual Income Taxation

**OBJECTIVE:**

Participants will be provided with various tax planning opportunities and problem areas applicable to individual taxpayers and family units.

**PROGRAM HIGHLIGHTS:**

- Latest changes and legislative developments affecting individuals.
- Deferring and/or accelerating income and deductions.
- Avoiding and minimizing the new 3.8% and 0.9% Medicare Tax.
- Retirement plan contributions, including contributions to an IRA and borrowing from an IRA.
- Advantages of using the mid-quarter convention.
- Avoiding Kiddie Tax problems; planning ideas.
- Using the *Starker* and reverse-*Starker* rules for like-kind exchanges.
- Using short-sale rules to defer gain.
- Tips for vacation home owners, deduction for home office and commuting expenses.
- Year-end gifts to family members, living trusts and intentionally defective grantor trusts.
- Estimated and withholding taxes.
- Making the most of the deduction for travel and entertainment expenses.
- Lease or purchase of a business automobile.
- Solo § 401(k) plans, IRAs, Roth IRAs, Roth § 401(k) plans, nondeductible IRAs, and HSAs.
- Charitable contributions of appreciated property using charitable remainder trusts.
- Payments to spouse, leasing property from spouse, deducting health insurance premiums.
- Strategies for payment of tax liability and avoiding AMT.
- Capitalization of tangibles and whether an expenditure is a deductible repair or required to be capitalized.
- Options for distributions from IRAs & qualified plans, including minimum distribution rules and inherited IRAs.

**PRIOR KNOWLEDGE REQUIRED:** Understanding of individual taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where he taught courses in individual, fiduciary, partnership, and corporate taxation. He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an accounting degree from the University of Notre Dame and is a CPA licensed in Illinois.

**Full day: Scheduled 7/18/14, 9/12/14, 11/26/14**

## INDIVIDUAL TAX WORKSHOP

**NASBA FIELD OF STUDY:** Taxes — Individual Income Taxation

**OBJECTIVE:**

Participants will review the rules, regulations, and forms required for the filing of the individual income tax return. This two-day program will use the Form 1040 to highlight commonly encountered problems.

**PROGRAM HIGHLIGHTS:**

- Review of the latest changes and legislative developments affecting individuals.
- Kiddie Tax, including Form 8615 and Form 8814.
- Depreciation, including bonus depreciation, half-year and mid-quarter conventions, and § 179 additional first-year depreciation.
- Alimony and child support.
- Travel and entertainment expenses.
- Below-market loans.
- Alternative Minimum Tax and identifying individuals likely to be affected by AMT.
- Calculating capital gains and losses, Form 4797, sale of principal residence, reporting like-kind exchanges on Form 8824 and installment sales on Form 6252, as well as basis.
- Filing requirements, including penalties and payments of estimated taxes.
- Itemized deductions, including qualified residence interest, charitable contributions, and miscellaneous itemized deductions.
- Deductibility of losses, including passive activity losses, vacation homes, office in the home, and hobby losses.
- Contributions to and distributions from qualified plans, including IRAs and penalty taxes.
- Self-employment tax problems.
- Review of requirements for filing Form 1099s and penalties related thereto.
- Review of the applicable credits and Nanny Tax.

**PRIOR KNOWLEDGE REQUIRED:** Experience in individual taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 16

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Two day: Scheduled 12/17–18, 12/22–23, 12/29–30, 1/7–8, 1/22–23**

# INTERNATIONAL TAXATION – CURRENCY TRANSLATION AND CURRENCY TRANSACTIONS

**NASBA FIELD OF STUDY:** Taxes — International Taxation

## **OBJECTIVE:**

Participants will learn to address tax issues arising from holding or denominating transactions in foreign currencies.

## **PROGRAM HIGHLIGHTS:**

- Application of the currency translation rules.
- Definition of functional currency and qualified business unit.
- Changes in functional currency.
- Foreign branches.
- Hedging transactions.
- Personal use transactions.
- Translation methods.

## **PRIOR KNOWLEDGE REQUIRED:**

Working knowledge of U.S. taxation of international transactions

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**Isaac L. Lodico** is a lecturer in the Graduate Tax Program at the University of Denver, teaching Natural Resources Taxation, Civil & Criminal Tax Procedure, and Consolidated Tax Returns. He earned an LL.M. in taxation from the Graduate Tax Program, J.D. and a graduate research fellowship from Hastings College of the Law, and B.A. from the University of Colorado. He is licensed as an attorney in Colorado and California.

**Half day: Scheduled 6/30/14 8:30, 8/12/14 8:30**

## INTERNATIONAL TAXATION – FUNDAMENTALS

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**NASBA FIELD OF STUDY:** Taxes — International Taxation

**OBJECTIVE:**

Participants will learn the basic concepts and problems of U.S. international taxation.

**PROGRAM HIGHLIGHTS:**

- Jurisdictional matters.
- Residency rules.
- Source of income rules and effectively connected income.
- Branch profits tax.
- Withholding requirements.
- Foreign tax credit.
- Basic transfer pricing.
- Controlled foreign corporations and Subpart F.
- Tax treaties.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of U.S. taxation; no prior knowledge of international taxation required

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Isaac L. Lodico** is a lecturer in the Graduate Tax Program at the University of Denver, teaching Natural Resources Taxation, Civil & Criminal Tax Procedure, and Consolidated Tax Returns. He earned an LL.M. in taxation from the Graduate Tax Program, J.D. and a graduate research fellowship from Hastings College of the Law, and B.A. from the University of Colorado. He is licensed as an attorney in Colorado and California.

**Full day: Scheduled 6/2/14, 8/11/14**

# INTERNATIONAL TAXATION – INBOUND

**NASBA FIELD OF STUDY:** Taxes — International Taxation

## **OBJECTIVE:**

This course will examine the fundamental U.S. tax aspects of inbound international transactions.

## **PROGRAM HIGHLIGHTS:**

- Classification of taxpayers.
- Nonresident estate and gift tax.
- Portfolio income and withholding.
- Effectively connected income.
- Foreign Investment in Real Property Tax Act (FIRPTA).
- Earnings stripping rules.
- Tax treaties.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of U.S. taxation; no prior knowledge of international taxation required

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHORS/INSTRUCTORS:**

**Mark Merric** is the manager of Merric Law Firm LLC, a manager of the Alliance of International Legal Counselors, and an adjunct professor in the Graduate Tax Program at the University of Denver. He is an attorney and CPA and holds a Master of Taxation Degree from the Graduate Tax Program at the University of Denver. He is active in the areas of estate planning, business transactions, international taxation, and asset protection planning.

**John R. Wilson** is a partner of Holland & Hart LLP, where his practice emphasizes international and corporate transactions, tax planning, and IRS audits and appeals. He is a co-author of the tax chapter of the *ABA International Lawyers Deskbook* and has published an article in *The Journal of International Taxation*. Mr. Wilson received his B.S. and J.D. degrees from Stanford University.

**Full day: 6/10 (Wilson), 6/23 (Merric), 9/10 (Merric), 10/2 (Wilson), 12/1 (Wilson)**

# INTERNATIONAL TAXATION – OUTBOUND

**NASBA FIELD OF STUDY:** Taxes — International Taxation

**OBJECTIVE:**

This course will examine the fundamental U.S. tax aspects of outbound international transactions.

**PROGRAM HIGHLIGHTS:**

- U.S. expatriate taxation.
- Classification of foreign entities.
- Foreign tax credit.
- Controlled foreign corporations.
- Passive foreign investment companies.
- Selling goods and services internationally.
- Basic transfer pricing.
- Transfers to foreign entities.
- Subpart F.
- International joint ventures.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of U.S. taxation; no prior knowledge of international taxation required

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHORS/INSTRUCTORS:**

**Mark Merric** is the manager of Merric Law Firm LLC, a manager of the Alliance of International Legal Counselors, and an adjunct professor in the Graduate Tax Program at the University of Denver. He is an attorney and CPA and holds a Master of Taxation Degree from the Graduate Tax Program at the University of Denver. He is active in the areas of estate planning, business transactions, international taxation, and asset protection planning.

**John R. Wilson** is a partner of Holland & Hart LLP, where his practice emphasizes international and corporate transactions, tax planning, and IRS audits and appeals. He is a co-author of the tax chapter of the *ABA International Lawyers Deskbook* and has published an article in *The Journal of International Taxation*. Mr. Wilson received his B.S. and J.D. degrees from Stanford University.

**Full day: 6/19 (Wilson), 7/7 (Merric), 8/14 (Merric), 10/23 (Wilson), 12/5 (Wilson)**



# INTERNATIONAL TAXATION – TAX TREATIES

**NASBA FIELD OF STUDY:** Taxes — International Taxation

## **OBJECTIVE:**

Participants will learn to interpret and apply income tax treaties. The focus will be on the U.S. Model Treaty and the OECD Model Treaty, with analysis of actual treaty provisions.

## **PROGRAM HIGHLIGHTS:**

- Overview of U.S. Model Tax Treaty.
- Overview of OECD Model Tax Treaty.
- Interaction between Internal Revenue Code and treaty provisions.
- Analysis of definitional provisions.
- Application of tax treaties to particular taxpayers or transactions.
- Application of treaty provisions to particular types of income.
- Treaty networks.
- Issues associated with hybrid and reverse-hybrid entities in treaty planning.
- Anti-abuse provisions.
- Compliance issues.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of U.S. taxation; understanding of U.S. taxation of international transactions

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**Isaac L. Lodico** is a lecturer in the Graduate Tax Program at the University of Denver, teaching Natural Resources Taxation, Civil & Criminal Tax Procedure, and Consolidated Tax Returns. He earned an LL.M. in taxation from the Graduate Tax Program, J.D. and a graduate research fellowship from Hastings College of the Law, and B.A. from the University of Colorado. He is licensed as an attorney in Colorado and California.

**Full day: Scheduled 8/13/14**

## IRS COLLECTION ALTERNATIVES

**NASBA FIELD OF STUDY:** Taxes — Special Tax Matters

### **OBJECTIVE:**

Participants will be introduced to the range of tools available to tax practitioners to assist their clients with IRS liability to prevent collection activity and compromise liability.

### **PROGRAM HIGHLIGHTS:**

- Currently Not Collectible (CNC) status.
- Installment agreements.
- How an Offer in Compromise works.
- How to evaluate which collection alternative best meets a client's needs.
- Review of collection procedures and rights and defenses of taxpayers.
- Collection statute expiration dates.
- Lien and levy release techniques.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### **AUTHOR/INSTRUCTOR:**

**Erin J. Stearns** is a lecturer in the Graduate Tax Program at the University of Denver, teaching Tax Research and Writing, Estate and Gift Taxation, and Estate Planning. She is also the interim director of the Low Income Taxpayer Clinic. Prior to joining the Graduate Tax Program, she clerked at the New Hampshire Supreme Court and worked as an associate attorney at firms in New Hampshire and Colorado, advising clients on estate planning, asset protection, estate and trust administration issues, and management of tax-exempt organizations. She received a B.A. from Colorado College, J.D. from Northeastern University, M.P.H. from Tufts University, and LL.M. in Taxation from the Graduate Tax Program. She has had articles published in the *New Hampshire Bar Journal* and *New Hampshire Bar News*, and is a member of the Colorado, New Hampshire, and Massachusetts Bar Associations.

**Half Day: Scheduled 8/11/14 8:30, 10/9/14 1:00, 1/7/15 8:30**

## IRS COLLECTIONS: THE KING'S LIFE BLOOD

**NASBA FIELD OF STUDY:** Taxes — Special Tax Matters

### OBJECTIVE:

This program will provide a thorough understanding of the remedies, procedures, and laws which are operative in IRS collection disputes. Participants will examine the statutory powers granted the Internal Revenue Service to enable it to collect outstanding tax liabilities, together with the various rights and relief provisions available for taxpayers, including the new procedures enacted under the IRS Restructuring and Reformation Act of 1998.

### PROGRAM HIGHLIGHTS:

- Collection appeal procedure; collection due process hearing.
- Ascertaining the correct liability.
- Requirements of current compliance.
- Statute of limitations on assessment and collection.
- Right to be represented.
- Evaluating the taxpayer's ability to pay (Forms 433-A/433-B).
- Mitigating penalties.
- Installment agreements.
- Tax liens and levies, including release thereof.
- Writs of entry.
- Seizure and sale of residences and property.
- Summons on the taxpayer and third parties.
- Automated collection services.
- File "53" status of uncollectibility.
- The 100% penalty.
- Taxes dischargeable in bankruptcy.
- The operation of tax liens and levies vis-à-vis bankruptcy.
- Offers in compromise, collateral agreements, and taxpayer-assistance orders.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of federal income taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**Steven R. Anderson** is a founder/shareholder in the law firm of Anderson & Jahde, P.C. His practice emphasizes the areas of civil and criminal tax controversies, accountant malpractice/liability/licensing, and complex business litigation. Mr. Anderson is an adjunct professor at the University of Denver Graduate Tax Program and is a top-rated continuing education instructor. After practicing as a CPA, he received his J.D. from the University of Denver College of Law.

**Half day: Scheduled 9/22/14 8:30**

# IRS CONTROVERSIES: HELPING TAXPAYERS IN TROUBLED TIMES

**NASBA FIELD OF STUDY:** Taxes — Special Tax Matters

**OBJECTIVE:**

This seminar will provide a general understanding of the overall structure and general procedures of the IRS. Participants will review Circular 230, pertaining to those practicing before the IRS, together with remedial procedures available to help taxpayers in resolving IRS disputes.

**PROGRAM HIGHLIGHTS:**

- IRS Restructuring and Reformation Act of 1998.
- Taxpayer Bill of Rights.
- Working with Problems Resolution and special procedures: Taxpayer Ombudsman (Taxpayer Assistance Order).
- IRS criminal investigations.
- Appeals protests.
- Freedom of Information Act.
- Summons enforcement procedures.
- Deficiency procedures and litigation forums.
- Innocent spouse relief.
- Dealing with penalties.
- Jeopardy assessments.
- Statute of limitations.
- Dealing with audits.
- IRS collections.
- Representing taxpayers before the IRS.
- U.S. Tax Court litigation.
- Wrongful collection actions against the IRS.
- Discharging taxes in bankruptcy.
- New standards for offers in compromise.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of federal income taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Steven R. Anderson** is a founder/shareholder in the law firm of Anderson & Jahde, P.C. His practice emphasizes the areas of civil and criminal tax controversies, accountant malpractice/liability/licensing, and complex business litigation. Mr. Anderson is an adjunct professor at the University of Denver Graduate Tax Program and is a top-rated continuing education instructor. After practicing as a CPA, he received his J.D. from the University of Denver College of Law.

**Full day: Scheduled 9/15/14**

# LIFE INSURANCE PRODUCTS, TAXATION, AND ADVANCED PLANNING TECHNIQUES

**NASBA FIELD OF STUDY:** Taxes — Estate and Trust Taxation

## **OBJECTIVE:**

The program will explain the basic fundamentals of the major types of life insurance and explore the relevant Code and regulations sections, IRS published guidance, and relevant case law relating to comprehensive insurance planning for individuals, businesses, and estates. Numerous planning techniques used to sell life insurance will be evaluated for viability in the light of current tax law and other economic factors.

## **PROGRAM HIGHLIGHTS:**

- Introduction to the life insurance market.
- Review of life insurance fundamentals, mechanics, and illustrations:
  - Industry update;
  - NAIC model regulations;
  - Financial rating services.
- Review of long-term care and disability income insurance fundamentals.
- Basic overview of income and estate tax provisions for insurance planning.
- Life insurance and estate planning:
  - GSTT considerations;
  - ILIT care, feeding, and liability;
  - Large estate case design.
- Life insurance and income tax planning.
- Life insurance and planning for business rearrangements.
- Life insurance and executive benefit planning.

**PRIOR KNOWLEDGE REQUIRED:** Acquaintance with life insurance and its uses; understanding of basic business issues and more complex income and estate tax planning.

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**Joseph E. Hubbard**, CPA, CFP, is director and investment advisor representative at Keystone Capital Advisors, operating under First Financial Equity Corp. He has more than 20 years experience in tax, investment, and wealth management, and focuses his practice on providing comprehensive investment and financial planning advice to his clients. He earned his undergraduate degree in business administration with a concentration in accounting at California Polytechnic University San Luis Obispo and Master of Taxation degree from the Graduate Tax Program at the University of Denver. He began his public accounting career with Arthur Andersen and PricewaterhouseCoopers.

**Full day: Scheduled 1/13/15**

## LIKE-KIND EXCHANGES

**NASBA FIELD OF STUDY:** Taxes — Real Estate Taxation

### OBJECTIVE:

The program will provide participants with an understanding of the provisions of § 1031 and the entries that are required for Form 8824. This program will emphasize practical solutions for how to deal with the settlement for both the relinquished property and the replacement property and strategies for complex tax problems associated with deferred, simultaneous, and multi-party like-kind exchanges.

### PROGRAM HIGHLIGHTS:

- Statutory requirements of § 1031 dealing with the mechanics, including:
  - Boot;
  - Transaction costs;
  - Debt rules;
  - Depreciating the replacement property.
- Qualifying exchange property, including the latest on vacation home exchanges.
- Installment sales utilized in conjunction with like-kind exchanges.
- Multi-party like-kind exchanges.
- Exchanges of personal property.
- Exchanges with related parties.
- Partnership and one-member LLC exchanges.
- Review regulations on deferred like-kind exchanges.
- *Starker* and reverse-*Starker* exchanges.
- State tax problems.
- Completing a Form 8824 using the settlement sheets for the relinquished property and replacement property in determining gain recognized and basis in the replacement property.

**PRIOR KNOWLEDGE REQUIRED:** Understanding of tax accounting principles

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Half day: 5/22 8:30, 7/10 9:30, 9/11 8:30, 12/12 1:00, 1/27 1:00**

# MARITAL DISSOLUTIONS

**NASBA FIELD OF STUDY:** Taxes — Individual Income Taxation

## **OBJECTIVE:**

The practitioner will receive an up-to-date overview of the rules that apply to marital dissolutions.

## **PROGRAM HIGHLIGHTS:**

- A review of the requirements for taxable and deductible alimony payments.
- Indirect forms of alimony, including the payment of insurance premiums, attorney fees, and mortgage payments.
- The recapture provisions and exceptions.
- Division of marital property, including the family residence and the assignment of a working spouse's interest in a qualified pension and profit sharing plan.
- Child support payments, including payments associated with a contingency relating to a child, the dependency exemption, and Form 8332.
- Which parent is eligible for the child care credit, child tax credit, earned income credit, education credit, and deduction for tuition and fees.
- Discussion of the rules for claiming a dependency exemption for a child.
- Redemption of a spouse's interest in a corporation.
- Innocent spouse provisions, including the separate liability election.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Half day: Scheduled 6/18 9:30, 7/24 9:30, 9/17 9:30, 12/31 8:30**

## MULTISTATE CORPORATE INCOME TAXATION

**NASBA FIELD OF STUDY:** Taxes — State and Local Taxes

**OBJECTIVE:**

This course provides a summary of the state income taxation of multistate corporations.

**PROGRAM HIGHLIGHTS:**

- History and policy overview, including constitutional limits to state taxation.
- Nexus, Public Law 86-272, and conundrums presented by leading-edge business models.
- Defining the income base, including unitary concepts and specific allocations.
- Apportionment, with particular focus on trends toward greater reliance on the sales factor, growing adoption of “market” sourcing rules for certain revenue, review of sales throwback rules, and analysis of the *Joyce/Finnegan* paradigms.
- Colorado discussion; combined, consolidated, and the sales factor.
- Unique issues presented with pass-through entities.
- Breaking with tradition; Texas and Ohio.
- Audit best practices; preparing for and managing state audits.
- Planning; modern historical retrospective, FIN 48, and present-day relevance.
- Also included:
  - Top 20 state tax cases that tax professionals should know;
  - Color-coded reference maps showing state-by-state differences for key state income tax conventions.

**PRIOR KNOWLEDGE REQUIRED:** Understanding of federal corporate income taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHORS/INSTRUCTORS:**

**Joseph Schmidt** is the state and local tax practice leader for Grant Thornton's Denver office. Specializing in multistate tax planning for corporations, Joe's practice also includes services ranging from tax provision reviews to incentive negotiations and tax issue resolution. Prior to joining Grant Thornton, Joe was managing director of a Big Four firm's national tax solutions SALT practice. Joe earned his bachelor's degree in accounting from Chaminade University of Honolulu, M.B.A. in finance from the University of Denver, and J.D. from Cleveland-Marshall College of Law. He is a CPA licensed in Colorado and Hawaii, and an attorney licensed in Ohio.

**Full day: Scheduled 7/21/14, 11/3/14**



# NATURAL RESOURCES TAXATION

**NASBA FIELD OF STUDY:** Taxes — Real Estate Taxation

## **OBJECTIVE:**

Participants will learn to address tax issues stemming from the development and extraction of hard minerals and oil and gas.

## **PROGRAM HIGHLIGHTS:**

- Distinguishing a sale from a lease.
- Calculating depletion.
- Deduction and recapture of expenses.
- Partnership considerations.
- Joint operating agreements.
- Carried interests.
- Defining “mining” for tax purposes.
- Intangible drilling and development costs.
- AMT considerations.
- Marginal properties.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of U.S. taxation (prior knowledge of natural resources taxation is not required)

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**Isaac L. Lodico** is a lecturer in the Graduate Tax Program at the University of Denver, teaching Natural Resources Taxation, Civil & Criminal Tax Procedure, and Consolidated Tax Returns. He earned an LL.M. in taxation from the Graduate Tax Program, J.D. and a graduate research fellowship from Hastings College of the Law, and B.A. from the University of Colorado. He is licensed as an attorney in Colorado and California.

**Full day: Scheduled 9/19/14, 1/16/15**

## NET INVESTMENT INCOME AND 3.8% MEDICARE TAX

**NASBA FIELD OF STUDY:** Taxes — Special Tax Matters

### OBJECTIVE:

The course will enable participants to evaluate, identify, and correctly apply the new 3.8% Medicare tax on net investment income.

### PROGRAM HIGHLIGHTS:

- Identifying taxpayers subject to the new Medicare tax.
- Identifying activities that are subject to the new 3.8% Medicare tax, including dividends, interest, rentals, stock sales, and many other activities.
- Rules that apply to self rental and self-charged interest.
- What types of interest are subject to the new tax.
- How to calculate net investment income.
- How the net investment income rules interact with the passive loss rules.
- Calculating net operating loss for net investment income.
- Application of the tax to individuals, partnerships, estates, and trusts.
- Tax planning opportunities to minimize the effect of the 3.8% Medicare tax.
- Applying the new 3.8% Medicare tax to real estate professionals.
- Applying the new investment income rules to the sale or exchange of an interest in a pass-through entity.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepard's/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Half day: 5/20 8:30, 6/11 9:30, 7/22 1:00, 9/26 1:00, 1/6 1:00**

## OFFERS IN COMPROMISE

**NASBA FIELD OF STUDY:** Taxes — Special Tax Matters

### **OBJECTIVE:**

Participants will learn how to manage the process of submitting a successful Offer in Compromise.

### **PROGRAM HIGHLIGHTS:**

- Qualifying for an Offer in Compromise.
- Types of offers.
- Gathering client information and documentation.
- Completing Form 433-A, Collection Information Statement.
- Completing Form 656, Offer in Compromise.
- National standards for housing, food, utilities, and other expenses.
- Working with the IRS after submitting the offer.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### **AUTHOR/INSTRUCTOR:**

**Erin J. Stearns** is a lecturer in the Graduate Tax Program at the University of Denver, teaching Tax Research and Writing, Estate and Gift Taxation, and Estate Planning. She is also the interim director of the Low Income Taxpayer Clinic. Prior to joining the Graduate Tax Program, she clerked at the New Hampshire Supreme Court and worked as an associate attorney at firms in New Hampshire and Colorado, advising clients on estate planning, asset protection, estate and trust administration issues, and management of tax-exempt organizations. She received a B.A. from Colorado College, J.D. from Northeastern University, M.P.H. from Tufts University, and LL.M. in Taxation from the Graduate Tax Program. She has had articles published in the *New Hampshire Bar Journal* and *New Hampshire Bar News*, and is a member of the Colorado, New Hampshire, and Massachusetts Bar Associations.

**Half day: Scheduled 7/29/14 1:00, 10/6/14 1:00, 1/12/15 1:00**

# OIL & GAS TAX: ADVANCED TOPICS

**NASBA FIELD OF STUDY:** Taxes — Real Estate Taxation

## **OBJECTIVE:**

This program will provide experienced practitioners with in-depth coverage of complex issues encountered in the acquisition of oil and gas properties and upstream operations.

## **PROGRAM HIGHLIGHTS:**

- Complex percentage depletion calculations, limitations, and use of depletion carryovers.
- Sales of oil and gas properties with an emphasis on current deal structures.
- Like-kind exchanges of oil and gas properties.
- Sharing arrangements and carried interests.
- Electing out of subchapter K and gas balancing agreements.
- AMT issues, including the § 59(e) election.
- Passive activity loss rules.
- Implications of choosing a tax entity.

## **PRIOR KNOWLEDGE REQUIRED:**

Experience in oil and gas taxation, or the Fundamentals seminar

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**John C. Tripp** is a professor of taxation at the University of Denver with teaching responsibilities in the Graduate Tax Program and the School of Accountancy. He received a Ph.D. from the University of Houston, an M.T. from the University of Denver, and a B.S. from Michigan Technological University. Dr. Tripp is an active member of the American Taxation Association, co-chairman of the COPAS-Colorado Tax Committee and a former trustee of COPAS-Colorado, a past member of the Washington, DC, S Corporation Study Group, and past treasurer of the Denver Tax Group. He has published articles in many professional journals, writes continuing professional education courses for MicroMash, and has written and presented programs to numerous professional groups and tax institutes nationwide.

**Full day: Scheduled 6/26/14, 10/30/14**

# OIL & GAS TAX: FUNDAMENTALS

**NASBA FIELD OF STUDY:** Taxes — Real Estate Taxation

## **OBJECTIVE:**

This course will cover the fundamental concepts of income taxation of the oil and gas industry with a primary emphasis on the oil and gas producer. The tax treatment of costs incurred in the exploration, acquisition, development, and production of oil and gas will be covered. Two videos may be shown to provide an introduction to the industry and to illustrate the drilling of oil and gas wells. This course is designed for practitioners who are new to the oil and gas industry. Such practitioners should also take the Advanced Topics seminar.

## **PROGRAM HIGHLIGHTS:**

- Introduction to the oil and gas industry.
- Working definitions for oil and gas mineral interests and other industry terminology.
- Geological and geophysical costs.
- The leasing transaction and cost depletion on sublease bonus income.
- Intangible drilling and development costs, prepaid IDC requirements, and depreciation.
- Concepts reinforced by numerical examples.

**PRIOR KNOWLEDGE REQUIRED:** General understanding of federal income taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 8 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**John C. Tripp** is a professor of taxation at the University of Denver with teaching responsibilities in the Graduate Tax Program and the School of Accountancy. He received a Ph.D. from the University of Houston, an M.T. from the University of Denver, and a B.S. from Michigan Technological University. Dr. Tripp is an active member of the American Taxation Association, co-chairman of the COPAS-Colorado Tax Committee and a former trustee of COPAS-Colorado, a past member of the Washington, DC, S Corporation Study Group, and past treasurer of the Denver Tax Group. He has published articles in many professional journals, writes continuing professional education courses for MicroMash, and has written and presented programs to numerous professional groups and tax institutes nationwide.

**Full day: Scheduled 6/3/14, 10/16/14**

## OIL & GAS TAX PARTNERSHIP ISSUES

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**NASBA FIELD OF STUDY:** Taxes — Real Estate Taxation

**OBJECTIVE:**

This program will cover complex issues encountered in Subchapter K when using a tax partnership in the development of oil and gas properties. Current legislation, rulings, and cases will be emphasized.

**PROGRAM HIGHLIGHTS:**

- Electing out of Subchapter K.
- Farm-outs, third-for-a-quarter deals, “payout,” and Rev. Rul. 77-176.
- Formation of partnerships, contributions of property, contributions of services.
- Allocations of depletion.
- Special allocations.
- Capital accounts maintenance and mandatory allocations under § 704(c).
- Simulated depletion.
- Transfers of partnership interests and the §§ 743(b) and 734(b) adjustments.
- Loss limitations.

**PRIOR KNOWLEDGE REQUIRED:**

Experience in oil and gas taxation and partnership taxation, or the Fundamentals and Advanced Topics seminars

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 8 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney’s professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Isaac L. Lodico** is a lecturer in the Graduate Tax Program at the University of Denver, teaching Natural Resources Taxation, Civil & Criminal Tax Procedure, and Consolidated Tax Returns. He earned an LL.M. in taxation from the Graduate Tax Program, J.D. and a graduate research fellowship from Hastings College of the Law, and B.A. from the University of Colorado. He is licensed as an attorney in Colorado and California.

**Full day: Scheduled 8/15/14**

## PARTNERSHIP & LLC TAX WORKSHOP (Advanced)

**NASBA FIELD OF STUDY:** Taxes — Partnership Taxation

### **OBJECTIVE:**

This one-day course exposes the participant to more difficult tax partnership issues that are not routinely encountered in preparing an easier Form 1065.

### **PROGRAM HIGHLIGHTS:**

- Review of the rules that apply to tax terminations and transactions between a partner and a tax partnership.
- Review of the types of sales and exchanges which cause a partnership/LLC to terminate for tax purposes, highlighting the most significant problems associated with a tax termination.
- Review of the rules that apply to a sale of an interest in a partnership, including unrealized receivables, inventory, the § 754 election, and the difference between inside and outside basis.
- Current distributions, including reporting problems on Schedule K and Schedule K-1, and the § 754 election, as well as distributions of marketable securities.
- Liquidating distributions, including reporting problems on Schedule K and Schedule K-1, and the § 754 election.
- Application of the new 3.8% Medicare tax on gains and losses from a sale or exchange of an interest in a partnership, as well as current and liquidating distributions.
- Disproportionate distributions under § 751(b) and determining when the partnership has made such a distribution.
- Withdrawing from the partnership, including cross-purchase agreements and payments for a retiring partner's interest in stated and unstated partnership goodwill.
- Death of a partner, including IRD and self-employment tax, as well as the different tax effects of a cross-purchase agreement, having the estate succeed to the deceased partner's interest, or requiring the partnership to redeem the deceased partner's interest.
- Review of the special allocations under § 704(b)(2), reverse § 704(c) allocations, and the allocation of recourse and nonrecourse debt of a partnership and LLC.

**PRIOR KNOWLEDGE REQUIRED:** Understanding of partnership tax returns

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### **AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where he taught courses in individual, fiduciary, partnership, and corporate taxation. He received a J.D. and LL.M. in Taxation from the University of Denver and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Full day: Scheduled 7/25/14, 10/17/14, 2/10/15**

# PARTNERSHIP & LLC TAX WORKSHOP (Basic)

**NASBA FIELD OF STUDY:** Taxes — Partnership Taxation

## OBJECTIVE:

This one-day course will review the applicable partnership provisions of subchapter K which are necessary in preparing a Form 1065. The program is designed to give the participant the necessary knowledge to complete a Form 1065.

## PROGRAM HIGHLIGHTS:

- Partnership classification problems, including check-the-box regulations and how to treat a one-member or two-member LLC.
- Review of the rules regarding formation of a partnership, including the contribution of property subject to a debt, disguised-sale rules, and receipt of a capital or profits interest for services.
- Selection of taxable year and method of accounting.
- Operating problems, including preparing a Form 1065, determining a partner's basis in its interest, determining maximum amount of loss that is deductible, fringe benefits, deduction of unreimbursed out-of-pocket expenses, organizational expenses, interest expenses, and calculating the § 199 deduction.
- Section 704(c) using the traditional method, the curative method, and the remedial allocation method.
- Payment of partnership expenses using the varying interest rule of § 706(d).
- Application of the passive activity loss rules and the self-charged interest provisions, including the new grouping rules of Rev. Proc. 2010-13.
- Transactions between a partner and a partnership, including recharacterization of gain as ordinary income, disallowance of losses, deducting amounts owed to a partner, guaranteed payments, guaranteed minimums, and calculation of self-employment income.
- Brief overview of special allocations under § 704(b)(2) and allocating partnership debt under the § 752 regulations.

**PRIOR KNOWLEDGE REQUIRED:** Understanding of partnership tax returns

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## AUTHOR/INSTRUCTOR:

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Full day: Scheduled 6/20/14, 10/16/14, 1/21/15**



# PARTNERSHIP FORMATIONS

**NASBA FIELD OF STUDY:** Taxes — Partnership Taxation

## **OBJECTIVE:**

This program will review the applicable partnership provisions that apply when advising a client to organize a business as an LLC (i.e., transferring property to a partnership).

## **PROGRAM HIGHLIGHTS:**

- Detailed discussion of the rules when transferring property to a partnership in exchange for an interest in the partnership.
- Recognition of gain on the transfer of property and how to avoid the gain.
- Definition of property for purposes of §721.
- Transferring property subject to debt.
- Discussion of disguised sale rules.
- Receipt of capital or profits interest in exchange for services and having the interest received subject to a substantial risk of forfeiture.
- Defining recourse and nonrecourse debt, including discussion of qualified nonrecourse financing and recourse debt.
- The use of book and tax capital accounts.
- Type of balance sheet if required to fill out Schedule L on the Form 1065.
- Brief discussion of the application of §704(c) to property contributed to a partnership.

**PRIOR KNOWLEDGE REQUIRED:** Experience filing partnership returns

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Half day: Scheduled 8/15/14 9:30**

## PARTNERSHIPS & LLCs: DISTRIBUTIONS

**NASBA FIELD OF STUDY:** Taxes — Partnership Taxation

### OBJECTIVE:

This program is designed to update the participant on the taxation of distributions of cash, property, marketable stock, and securities.

### PROGRAM HIGHLIGHTS:

- Current and liquidating distributions, including § 754 election.
- Disproportionate distributions under § 751(b), including accounting for a partner's interest in unrealized receivables and substantially appreciated inventory.
- Distributions to retiring and deceased partners, including payments for unstated goodwill, the different options available for reporting gains and losses, and the effect of a § 754 election.
- Application of the new 3.8% Medicare tax to partnership distributions.
- Distributions of marketable stock and securities.
- Reporting distributions on Form 1065.
- IRD, the types of IRD items, and the effect of a § 754 election.
- Self-employment problems that result from distributions.
- Cross-purchase agreements and redemption agreements, with and without a § 754 election.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Half day: Scheduled 6/24/14 9:30, 10/9/14 9:30**

## PARTNERSHIPS & LLCs: SPECIAL ALLOCATIONS

**NASBA FIELD OF STUDY:** Taxes — Partnership Taxation

### OBJECTIVE:

This course will provide guidance and a thorough understanding of the planning opportunities and pitfalls of special allocations, as well as LLC allocations and the sharing of partnership debt.

### PROGRAM HIGHLIGHTS:

- Allocations of income and loss with respect to contributed property under the § 704(c) regulations, using the traditional method, the traditional method with curative allocations, and the remedial allocation method.
- Reverse § 704(c) allocations.
- Allocations of income and loss under the primary economic effect test.
- Allocations under the alternate economic effect test.
- Nonrecourse deductions, qualified income offset, and minimum gain chargeback.
- Allocations of income and loss under the partner's interest test.
- Testing for substantiality.
- Allocation of recourse, nonrecourse, and qualified nonrecourse debt.
- Treatment of guarantees, assumptions, and indemnification agreements.
- Allocation of nonrecourse deductions and liabilities, including minimum gain, nonrecourse deductions, and minimum gain chargebacks.
- Understanding what is necessary in order to create a deficit in the book or tax capital account of a member of an LLC.
- At-risk rules as applied to LLCs, including deficit restoration obligations.
- Review of an LLC operating agreement.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Half day: Scheduled 7/30/14 9:30, 12/19/14 8:30**

## PASSIVE ACTIVITY LOSSES

**NASBA FIELD OF STUDY:** Taxes — Special Tax Matters

**OBJECTIVE:**

The course will enable participants to evaluate and correctly apply the passive loss rules and the passive income regulations, including the computation of credit limitations and suspended loss carryovers, in order to survive the increased scrutiny of the IRS.

**PROGRAM HIGHLIGHTS:**

- Taxpayers subject to the passive activity loss rules.
- Definition of an activity, including rental activities, aggregation rules, professional services, and rental real estate activities.
- Definition of a passive activity, including trade or business, and long-term and short-term rental activities for both real and nonreal property.
- Material and active participation, including participation by spouse, members of an LLC, shareholders of an S corporation, and limited partners.
- Real estate professionals and the aggregation rules, including common filing mistakes.
- Mechanics of the passive activity loss rules.
- Allocation of the passive losses, carryover of the passive activity loss, and designation of passive activities.
- Reporting requirements.
- Passive activity credits and limits on the use of the credits.
- Application of the passive activity loss rules to trusts and estates.
- Application of the passive activity loss rules to corporations.
- Tax planning opportunities for certain taxpayers, including individuals, real estate owners, real estate developers, service providers, manufacturers, and wholesalers and retailers.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Half day: Scheduled 5/19 8:30, 6/5 9:30, 7/22 8:30, 9/26 8:30, 1/6 8:30**

## PASS-THRU ENTITIES: CRITICAL OPERATING ISSUES

**NASBA FIELD OF STUDY:** Taxes — Corporate Income Taxation

### OBJECTIVE:

Participants will learn the most current S corporation and partnership tax planning opportunities, ideas, and strategies relating to operations. Significant developments affecting S corporations and partnerships occurring during the past year will be reviewed. The analysis will include planning for transfers of business interests to family members, key employees, and other successors.

### PROGRAM HIGHLIGHTS:

- Planning for the new Medicare surtax.
- 2014 tax legislation, regulations, recent cases, and rulings.
- FICA tax strategies with compensation and distributions.
- Estate planning and business succession strategies for partnerships, LLCs, and S corporations.
- Minimizing the basis limitation on losses and maximizing the carryover of unused losses.
- S corporation distributions.
- Structuring buy-sell agreements.
- Profits interests and other buy-in and equity compensation strategies for S corporations and partnerships.
- GRATs, installment sales, estate freezes, and other intra-family business transfer strategies.
- Operating problems for LLCs, including disguised sales under §707, allocations of income and loss under §§704(b) and 704(c), and allocation of liabilities under §752.
- Section 409A considerations for S corporations, partnerships, and LLCs.

**PRIOR KNOWLEDGE REQUIRED:** Basic knowledge of S corporation and partnership taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHORS/INSTRUCTORS:

**Richard B. Robinson** is a shareholder in the law firm of Robinson, Diss and Clowdus, P.C. He earned his LL.M. in Taxation at New York University. He has lectured for CPE/CLE programs around the country and published books and articles on tax planning for corporations.

**Fred J. Diss**, a shareholder in the law firm of Robinson, Diss and Clowdus, P.C., earned his J.D. at the University of Denver. He has served as chair of the Taxation Law Section of the Colorado Bar, lectured for many CPE/CLE programs, and published articles in *The Colorado Lawyer*.

**Patricia Lester Clowdus**, a shareholder in the law firm of Robinson, Diss and Clowdus, P.C., received her J.D., and LL.M. in Taxation degrees from the University of Denver. She is a Fellow of the American College of Trust and Estate Counsel and has written and lectured for the Colorado Bar Association, *Colorado Lawyer*, the National Business Institute, and others.

**Full day: Scheduled 11/17/14**

## QUALIFIED PENSION & PROFIT SHARING PLANS

**FIELD OF STUDY:** Taxes — Compensation Considerations for Taxation

**OBJECTIVE:**

This two-day course is a basic/intermediate course that will provide the participant with an understanding of the rules associated with qualified pension and profit sharing plans.

**PROGRAM HIGHLIGHTS:**

- Overview of qualified plans.
- §415 contribution limits.
- Coverage requirements.
- Controlled groups.
- Affiliated service groups.
- §401(k) plans.
- Revocations and disqualifications.
- Distributions.
- Loans.
- §72(t) early withdrawal penalty.
- Excise taxes (§§4972, 4973, and 4975).
- Tax shelters involving qualified plans.
- New developments.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of qualified plans

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 16

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**David Conrad** is an area counsel for the IRS Tax Exempt and Government Entities Division. He is responsible for projects and cases involving exempt organizations, employee plans, executive compensation, employment taxes, and government entities. He has tried numerous cases in the United States Tax Court and assisted with tax refund, bankruptcy, and summons enforcement cases in various federal district courts. He is an adjunct professor at the University of Denver Graduate Tax Program. He received his law degree from the University of Notre Dame and LL.M. in taxation from the Graduate Tax Program.

**Two-day course: Scheduled 9/24–25**

# REAL ESTATE TAX WORKSHOP

**NASBA FIELD OF STUDY:** Taxes — Real Estate Taxation

## OBJECTIVE:

This course will provide the tools with which to evaluate, develop, and implement various strategies and opportunities relating to the acquisition, operation, and disposition of real property.

## PROGRAM HIGHLIGHTS:

- Basis, amount realized, gain realized.
- MACRS.
- Investment interest.
- Passive activity loss limitation.
- Other loss limitations.
- Choice of entity.
- Partnership and corporate considerations in the acquisition, operation, and disposition of real estate.
- Installment sale rules and transitional rules.
- Status of capital gains and treatment of dealers.
- Voluntary and involuntary conversions.
- Leasing and sale/leaseback transactions.
- Distressed real estate planning.
- Reporting requirements in real estate transactions.

**PRIOR KNOWLEDGE REQUIRED:** Experience in the taxation of real estate

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## AUTHOR/INSTRUCTOR:

**Theodore Z. Gelt** is of counsel with the Denver office of BakerHostetler, where he concentrates on tax law, business law, and estate planning. Mr. Gelt's articles have appeared in *The Colorado Lawyer*, *The American Bar Association Journal*, *ALI-ABA Course Materials Journal*, and *The Practical Lawyer*. He earned his J.D. from the University of Denver College of Law and an LL.M. in Taxation from New York University. Mr. Gelt has been an instructor for many state societies, a lecturer for many state bar associations, and a speaker at numerous tax conferences and institutes throughout the country. He is also an adjunct professor at the University of Denver Graduate Tax Program.

**Full day: Scheduled 10/21/14, 11/4/14**

## RESEARCH & DEVELOPMENT CREDIT

**NASBA FIELD OF STUDY:** Taxes — Special Tax Matters

### OBJECTIVE:

This course will review the basic and intermediary levels of claiming the research and development (R&D) credit, including how qualified research is defined, the various details of the credit calculations, and properly supporting or documenting such claim. This course will also highlight IRS examination trends and concerns as well as financial statement aspects of claiming the credit.

### PROGRAM HIGHLIGHTS:

- Background of the research and development credit:
  - Current legislative update.
- Overview and theory; statutory and case law:
  - Definition of qualified research;
  - Internal-use software.
- Calculations; regular and alternative simplified credit:
  - Base period;
  - Start-up companies;
  - Acquisition and disposition;
  - Controlled group calculations, including allocation amounts.
- Contemporaneous documentation.
- Internal Revenue Service:
  - Tier I – now Issue Management Teams;
  - Examination trends;
  - Pre-filing agreements.
- Financial statement benefit.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of federal taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**T. Mark Dunning**, CPA, is the managing partner of TaxOps Minimization, an affiliate of TaxOps, LLC, which specializes in the R&D credit and other tax minimization project areas, including domestic production activities deduction, tangible property regulations, uniform capitalization rules, and meals and entertainment studies. He served as a tax practitioner for almost two decades, including 15 years with a Big 4 firm where he was a regional and national leader in the research and development credit area. He managed four of the 23 IRS pre-filing agreement projects that the IRS had granted and closed in the research credit area nationwide.

**Half day: Scheduled 5/29/14 1:00, 10/29/14 8:30**



# RESOLVING TAX DISPUTES BEFORE THE U.S. TAX COURT

**NASBA FIELD OF STUDY:** Taxes — General Taxation

## **OBJECTIVE:**

Participants will learn the workings of the United States Tax Court and their clients' options in petitioning the Court to adjudicate tax disputes. The Tax Court is often the best option to resolve disputes because of its relative low cost and rules favoring settlement. Participants will learn about Tax Court jurisdiction over deficiency proceedings, collection disputes, and other specific areas.

## **PROGRAM HIGHLIGHTS:**

- U.S. Tax Court overview.
- The relationship between the "30 day" and "90 day" letters.
- Tax Court deficiency procedures.
- Appellate review of the Tax Court and the *Golsen* rule.
- IRS Appeals.
- Tax Court jurisdiction over Collection Due Process.
- Special topics.

**PRIOR KNOWLEDGE REQUIRED:** General understanding of federal taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHORS/INSTRUCTORS:**

**Nick J. Richards** has been a tax attorney for more than 15 years and is a partner at Anderson & Jahde, PC, where he represents individuals and businesses in tax audits, litigation, and collection disputes. He began his legal career with the IRS where he litigated many cases and was staff attorney to the Chief Counsel and senior counsel to many IRS enforcement programs. Nick is also an adjunct professor at the University of Denver Graduate Tax Program.

**Brian F. Huebsch** is a tax attorney and partner with Anderson & Jahde, PC. Over the past 10 years he has represented hundreds of taxpayers in resolving their civil and criminal tax problems. He and Steven Anderson also represent attorneys and accounting professionals in disciplinary and other professional matters, and serve as local insurance defense counsel for a large CPA malpractice insurance carrier. He presents continuing professional education seminars regularly for CPE4U.

**Half day: Scheduled 11/25/14 8:30**

## RESOLVING TAX DISPUTES WITH IRS APPEALS

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**NASBA FIELD OF STUDY:** Taxes — General Taxation

**OBJECTIVE:**

Participants will learn the process and strategies to employ when working with IRS Appeals to settle tax disputes. Appeals has authority to accept a taxpayer's position at several key points in the audit-litigation-collection process. Participants will understand these settlement opportunities and how best to position their clients to receive favorable results.

**PROGRAM HIGHLIGHTS:**

- Audit: requests for appeal of exam audit adjustments pursuant to a "30 day letter."
- Tax Court: IRS Appeals settlement authority during a pending Tax Court case.
- Collection: securing collection alternatives through a Collection Due Process hearing.
- Special areas: the trust fund recovery penalty and penalty abatement.

**PRIOR KNOWLEDGE REQUIRED:** General understanding of federal taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHORS/INSTRUCTORS:**

**Nick J. Richards** has been a tax attorney for more than 15 years and is a partner at Anderson & Jahde, PC, where he represents individuals and businesses in tax audits, litigation, and collection disputes. He began his legal career with the IRS where he litigated many cases and was staff attorney to the Chief Counsel and senior counsel to many IRS enforcement programs. Nick is also an adjunct professor at the University of Denver Graduate Tax Program.

**Brian F. Huebsch** is a tax attorney and partner with Anderson & Jahde, PC. Over the past 10 years he has represented hundreds of taxpayers in resolving their civil and criminal tax problems. He and Steven Anderson also represent attorneys and accounting professionals in disciplinary and other professional matters, and serve as local insurance defense counsel for a large CPA malpractice insurance carrier. He presents continuing professional education seminars regularly for CPE4U.

**Half day: Scheduled 6/17/14 8:30**

# RETURN PREPARER ISSUES: PENALTIES, INJUNCTIONS, CRIMINAL PROSECUTION, AND THE OPR

**NASBA FIELD OF STUDY:** Taxes — General Taxation

## **OBJECTIVE:**

Participants will learn the ethical considerations and legal issues that arise in representing clients before the IRS, as well as state and local taxing authorities. Preparing tax returns and representing taxpayers is an ever-evolving and complex arena for CPAs and tax return preparers. Participants will review the penalties, procedures, and agencies involved in regulating tax professionals.

## **PROGRAM HIGHLIGHTS:**

- Audit procedures and techniques.
- Information document requests and summonses.
- Bank deposit analysis.
- OPR: the IRS Office of Professional Responsibility.
- Return preparer penalties.
- IRS Appeals.

**PRIOR KNOWLEDGE REQUIRED:** General understanding of federal taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4 Regulatory Ethics

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHORS/INSTRUCTORS:**

**Nick J. Richards** has been a tax attorney for more than 15 years and is a partner at Anderson & Jahde, PC, where he represents individuals and businesses in tax audits, litigation, and collection disputes. He began his legal career with the IRS where he litigated many cases and was staff attorney to the Chief Counsel and senior counsel to many IRS enforcement programs. Nick is also an adjunct professor at the University of Denver Graduate Tax Program.

**Brian F. Huebsch** is a tax attorney and partner with Anderson & Jahde, PC. Over the past 10 years he has represented hundreds of taxpayers in resolving their civil and criminal tax problems. He and Steven Anderson also represent attorneys and accounting professionals in disciplinary and other professional matters, and serve as local insurance defense counsel for a large CPA malpractice insurance carrier. He presents continuing professional education seminars regularly for CPE4U.

**Half day: Scheduled 7/23/14 1:00**

## REVERSE MORTGAGES

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**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

**OBJECTIVE:**

The workshop will present the features of a reverse mortgage that should be considered when assisting a client with the decision process.

**PROGRAM HIGHLIGHTS:**

- What are the qualifications required for a reverse mortgage?
- History and development of reverse mortgages.
- Current status of reverse mortgages.
- Comparison of the different types of reverse mortgage programs available.
- Comparison of the reverse mortgage application process to conventional mortgage products.
- Explanation of the required Statement of Loan Terms and Benefits.
- Cost analysis of a reverse mortgage.
- Future projection of a typical reverse mortgage via amortization schedule.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Steve Watson, CPA**, is a certified reverse mortgage consultant with Approval Reverse Mortgage, Inc. He received a bachelor's degree in social sciences from San Diego State University and M.B.A. in accounting from the University of Colorado at Denver. He was principal owner of Watson and Company, Inc. for 19 years.

**Half day: Scheduled 6/12/14 1:00, 11/7/14 1:00**

# S CORPORATION TAX WORKSHOP

**NASBA FIELD OF STUDY:** Taxes — Corporate Income Taxation

**OBJECTIVE:**

This course will emphasize practical information, examine the problems and mechanics of preparing S corporation income tax returns, and analyze the impact of recent legislation.

**PROGRAM HIGHLIGHTS:**

- Brief review of choice of entity.
- Making the S election, eligible shareholders, one class of stock, and shareholder consent.
- Types of trusts eligible to own stock in an S corporation; when to use an ESBT or QSST.
- Operational problems including filing Form 2553, selection of tax year-end, methods of accounting, calculation of taxable income, and computing the deduction for qualified production activities income under § 199.
- Effect of the S election on the corporation:
  - Making estimated tax payments;
  - Built-in gains tax and the final regulations;
  - Tax on excess net passive income.
- Effect of the S election on shareholders:
  - Allocation of S corporation income and separately stated gain, loss, deduction, and credit;
  - Calculation of shareholders' basis and limitation on loss deductibility;
  - Distributions from an S corporation, including the final regulations;
  - Accumulated Adjustments Account (AAA) and Schedule M-2.
- Passive activity losses and self-charged interest rules.
- Discussion of qualified subchapter S subsidiaries and the § 338(h)(10) election.
- Termination of S election: vote of shareholders, ceasing to be an S corporation, passive investment income test.
- Filing of S corporation tax return and procedural problems related to the Form 1120S.

**PRIOR KNOWLEDGE REQUIRED:** Knowledge of S corporations

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where he taught courses in individual, fiduciary, partnership, and corporate taxation. He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is a CPA licensed in Illinois.

**This course will be held at the DoubleTree Grand Junction on 8/12/14, the Academy Hotel in Colorado Springs on 8/26/14, and the Marriott Fort Collins on 9/30/14.**

**Full day: Scheduled 5/30, 8/12 (GJ), 8/26 (CS), 9/30 (FC), 10/10, 1/19**

## S CORPORATIONS: OPERATING ISSUES

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**NASBA FIELD OF STUDY:** Taxes — Corporate Income Taxation

**OBJECTIVE:**

Participants will review the challenging rules governing life as an S corporation. In addition to election (and the new public “relief” ruling), distribution, and income pass-through, participants will learn of the new special problems with trusts owning S corporation stock and the important structuring issues revealed by the Tax Court’s *Fish* decision.

**PROGRAM HIGHLIGHTS:**

- S corporation eligibility.
- Election revocation and termination (Rev. Proc. 2013-30 relief).
- Qualified subsidiary planning; Form 8869 (QSSS).
- Shareholder pass-through treatment; *Barnes* case.
- Sale of S corporation stock.
- Compensation issues, including fringe benefit issues.
- Distribution to shareholders.
- Taxation of S corporation.
- Tricks and traps of trust ownership of S shares; new 3.8% investment tax concerns.
- Sales structures; *Fish v. Commissioner*.

**PRIOR KNOWLEDGE REQUIRED:** Basic knowledge of S corporation taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney’s professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**James R. Walker** is the senior tax partner at Lewis Roca Rothgerber LLP. In addition to tax planning, he handles many tax disputes within the federal and state taxing agencies and successfully defended a taxpayer in a regular reviewed decision of the United States Tax Court (*Tempel v. Comm’r*, 136 T.C. No. 15 (April 2011), holding proceeds from sale of Colorado easement tax credit qualify as capital gain). Mr. Walker is a Fellow of the American College of Tax Counsel and has been listed as one of the Best Lawyers in America for many years.

**Full day: Scheduled 12/10/14**

## SALES & USE TAXES

**NASBA FIELD OF STUDY:** Taxes — State and Local Taxes

### **OBJECTIVE:**

Participants will be provided with a summary of sales and use taxation. Discussion will focus on the imposition of, and exemptions from, sales and use taxes.

### **PROGRAM HIGHLIGHTS:**

- Definition of sales and use taxes.
- Transactions subject to sales and use taxes.
- Property/services subject to sales and use taxes.
- Determination of tax base.
- Seller-related considerations.
- Buyer-related considerations.
- Sales/use tax nexus, including constitutional, statutory, and judicial limitations.
- Filing/compliance considerations, including common audit issues.
- Sales/use taxation of e-commerce.
- Current developments in Streamlined Sales Tax Project.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of business transactions

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### **AUTHOR/INSTRUCTOR:**

**Steven R. Anderson** is a founder/shareholder in the law firm of Anderson & Jahde, P.C. His practice emphasizes the areas of civil and criminal tax controversies, accountant malpractice/liability/licensing, and complex business litigation. Mr. Anderson is an adjunct professor at the University of Denver Graduate Tax Program and is a top-rated continuing education instructor. After practicing as a CPA, he received his J.D. from the University of Denver College of Law.

**Full day: Scheduled 6/18/14, 8/27/14, 11/4/14**

## SELECTED PARTNERSHIP & LLC TAX PROBLEMS

**NASBA FIELD OF STUDY:** Taxes — Partnership Taxation

**OBJECTIVE:**

The program will highlight common partnership problems encountered by LLCs and LLPs. Emphasis will be placed on the Code, regulations, and applicable cases and rulings.

**PROGRAM HIGHLIGHTS:**

- Specific tax problems as they relate to LLCs and LLPs, including:
  - Classification problems and check-the-box regulations;
  - Taxable year-ends;
  - Self-employment tax;
  - Method of accounting;
  - Discharge of indebtedness income;
  - Retirement;
  - Special allocations.
- Contribution of property to a partnership and the application of §704(c) to the contributed property and reverse § 704(c) allocations, including use of the traditional method, the traditional method with curative allocation, and the remedial allocation method.
- Computation of the deduction for qualified production activities income.
- Varying interest rules of § 706(d).
- Substantial economic effect: calculating nonrecourse deductions and minimum gain.
- Calculating basis of a member's interest.
- Transactions between a partner/member and partnership/LLC.
- Allocation of recourse and nonrecourse debt and treatment of member guarantees.
- Creating a deficit balance in a member's book and tax capital account.
- Sales or exchanges of a partner's/member's interest, including § 751 and § 754 elections.
- Current and liquidating distributions, including the death or retirement of a partner/member as well as § 736(a)(1) and § 736(a)(2) payments.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of partnership and LLC taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where he taught courses in individual, fiduciary, partnership, and corporate taxation. He received a J.D. and LL.M. in Taxation from the University of Denver and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**This course will be held at the DoubleTree Grand Junction on 8/14/14, the Academy Hotel in Colorado Springs on 8/28/14, and the Marriott Fort Collins on 10/2/14.**

**Full day: Scheduled 7/1, 8/14 (GJ), 8/28 (CS), 10/2 (FC), 2/13**



## SELECTED TOPICS IN INDIVIDUAL TAX

**NASBA FIELD OF STUDY:** Taxes — Individual Income Taxation

**OBJECTIVE:**

Participants will review the rules, cases, and regulations that apply to common problems involved in preparing an individual income tax return. Specific areas will be explored in depth.

**PROGRAM HIGHLIGHTS:**

- Review of the latest changes and legislative developments affecting individuals.
- Alimony problems, including dependency exemption, indirect alimony, child support, and sale of residence.
- Final regulations on the new 0.9% Medicare tax on individuals earning more than \$200,000 (\$250,000) and Form 8959.
- Preparing for the new 3.8% Medicare tax on net investment income for individuals with an AGI of more than \$200,000 (\$250,000) and Form 8960.
- Kiddie Tax, including Form 8615 and Form 8014.
- Alternative Minimum Tax and identifying individuals likely to be affected by the AMT, as well as calculating the MTC carryforward.
- Self-employment tax problems, including SE tax problems for members of an LLC/LLP.
- Residence interest and the increased scrutiny by the IRS.
- Latest on the IRS position regarding commuting expenses.
- Like-kind exchanges and using the settlement sheets to fill out Form 8824 and to calculate depreciation of the replacement property.
- Review of the rules for distributions from retirement plans and IRAs.
- Review of the passive activity loss rules.
- Review of the rules that apply to the calculation of depreciation, including bonus depreciation, luxury automobiles, half-year and mid-quarter conventions, and §179 additional first-year depreciation.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of individual taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where he taught courses in individual, fiduciary, partnership, and corporate taxation. He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**This course will be held at the DoubleTree Grand Junction on 8/11/14, the Academy Hotel in Colorado Springs on 8/25/14, and the Marriott Fort Collins on 9/29/14.**

**Full day: Scheduled 7/23, 8/11 (GJ), 8/25 (CS), 9/29 (FC), 10/31**

# TAX ACCOUNTING PROBLEMS AND ISSUES

**NASBA FIELD OF STUDY:** Taxes — Tax Accounting

**OBJECTIVE:**

Participants will learn to use various tax accounting rules, with particular emphasis on changes in methods of accounting and filing of amended returns.

**PROGRAM HIGHLIGHTS:**

- Required taxable year ends for S corporations, partnerships, and personal service companies.
- Understanding the tax advisor’s responsibility in determining whether the client is using a correct method of accounting; difference between Category A and B accounting methods.
- New regulations dealing with the capitalization of tangibles using the *de minimis* rule, rules that apply to qualifying taxpayers, and rules on routine maintenance, including capitalizing or deducting certain expenditures such as mold remediation, remodeling, asbestos removal, underground storage tanks, and replacing a roof on business property.
- Deductibility of prepaid expenses; difference between prepaid insurance and prepaid rent.
- Discussion and treatment of the following:
  - Retainers; security deposits and *Indianapolis Power & Light*;
  - Tenant finish costs and cost segregation study; removal of tenant finish at end of lease;
  - Advance payment for inventoriable goods; treatment of gift certificates and debit cards;
  - Advance trade discounts;
  - OID, acquisition premium, market discount, and stripped bonds;
  - Stepped rental contracts;
  - Economic performance and exceptions under recurring item exception;
  - Different treatment for real property taxes;
  - Employment taxes on year-end wages, bonuses, and vacation pay;
  - Nonqualified deferred compensation payments under § 404(a)(5).
- Transactional problems and the different options available when the transaction turns out differently than originally anticipated.
- Changes in method of accounting, including a basic understanding of Rev. Proc. 97-27, Rev. Proc. 2011-44, and Rev. Proc. 2009-39, and filing Form 3115.
- Brief review of the installment sale rules, including taxable dispositions and repossessions of real property under § 1038.

**PRIOR KNOWLEDGE REQUIRED:** Knowledge of the tax accounting rules

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney’s professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where he taught courses in individual, fiduciary, partnership, and corporate taxation. He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is a CPA licensed in Illinois.

**Full day: Scheduled 8/8/14, 1/20/15**

# TAX COMPLIANCE FOR INTERNATIONAL CLIENTS

**NASBA FIELD OF STUDY:** Taxes — General Taxation

## **OBJECTIVE:**

Foreign asset tax compliance is one of the top three programs currently being pursued by the IRS. Since 2009, more than 14,000 taxpayers have participated in the IRS Offshore Voluntary Disclosure Program, from which the IRS has collected more than \$5 billion in unpaid tax and penalties for noncompliance. In this course, practitioners will gain the basic knowledge they need to identify what must be disclosed in order to avoid having clients come under civil or criminal examination by the IRS. Practitioners will also learn the options for taxpayers who have past compliance problems.

## **PROGRAM HIGHLIGHTS:**

- Foreign asset reporting requirements.
- The role of international tax treaties.
- Bringing your client into compliance.
- Ethical considerations.

**PRIOR KNOWLEDGE REQUIRED:** General understanding of federal taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4; 1 Regulatory Ethics

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHORS/INSTRUCTORS:**

**Nick J. Richards** has been a tax attorney for more than 15 years and is a partner at Anderson & Jahde, PC, where he represents individuals and businesses in tax audits, litigation, and collection disputes. He began his legal career with the IRS where he litigated many cases and was staff attorney to the Chief Counsel and senior counsel to many IRS enforcement programs. Nick is also an adjunct professor at the University of Denver Graduate Tax Program.

**Brian F. Huebsch** is a tax attorney and partner with Anderson & Jahde, PC. Over the past 10 years he has represented hundreds of taxpayers in resolving their civil and criminal tax problems. He and Steven Anderson also represent attorneys and accounting professionals in disciplinary and other professional matters, and serve as local insurance defense counsel for a large CPA malpractice insurance carrier. He presents continuing professional education seminars regularly for CPE4U.

**Half day: Scheduled 6/6/14 8:30, 10/14/14 1:00**

# TAX PRACTICE AND PROCEDURE

**NASBA FIELD OF STUDY:** Taxes — General Taxation

## **OBJECTIVE:**

This intensive course will provide participants with an overview of the procedures and practice of professionals through the life cycle of a tax controversy: from filing through audit, court, and collections. Participants will also learn the ethical concerns and legal issues that arise in representing clients before the IRS as well as state and local taxing authorities, along with the roles of the various federal and state agencies that are involved.

## **PROGRAM HIGHLIGHTS:**

- Audit procedures and techniques.
- Understanding tax litigation.
- Understanding IRS Appeals.
- Collection alternatives.
- Circular 230 and the IRS Office of Professional Responsibility.

**PRIOR KNOWLEDGE REQUIRED:** General understanding of federal taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8; 2 Regulatory Ethics

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHORS/INSTRUCTORS:**

**Nick J. Richards** has been a tax attorney for more than 15 years and is a partner at Anderson & Jahde, PC, where he represents individuals and businesses in tax audits, litigation, and collection disputes. He began his legal career with the IRS where he litigated many cases and was staff attorney to the Chief Counsel and senior counsel to many IRS enforcement programs. Nick is also an adjunct professor at the University of Denver Graduate Tax Program.

**Brian F. Huebsch** is a tax attorney and partner with Anderson & Jahde, PC. Over the past 10 years he has represented hundreds of taxpayers in resolving their civil and criminal tax problems. He and Steven Anderson also represent attorneys and accounting professionals in disciplinary and other professional matters, and serve as local insurance defense counsel for a large CPA malpractice insurance carrier. He presents continuing professional education seminars regularly for CPE4U.

**Full day: Scheduled 8/12/14**

# TAX RESEARCH

**NASBA FIELD OF STUDY:** Taxes — Tax Research

## OBJECTIVE:

Participants will learn pertinent sources for tax research and cost-effective and time-effective research techniques and be introduced to the various online services that are available.

## PROGRAM HIGHLIGHTS:

- Ethical and professional responsibilities of appropriate research.
- Taking tax return positions.
- Expanded list of authorities constituting “substantial authority.”
- Distinction between primary and secondary authorities; relative weight.
- Formulating the issue into a question.
- Overview of tax research tools including Lexis, CCH, Westlaw, Checkpoint, BNA Tax Management Portfolios, and Google Scholar.
- Communication of research and recommendations to clients.
- Citations and footnotes.
- File memoranda, briefs, and opinion letters.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney’s professional competence. The program has been submitted for CLE credit in Colorado.

## AUTHOR/INSTRUCTOR:

**Erin J. Stearns** is a lecturer in the Graduate Tax Program at the University of Denver, teaching Tax Research and Writing, Estate and Gift Taxation, and Estate Planning. She is also the interim director of the Low Income Taxpayer Clinic. Prior to joining the Graduate Tax Program, she clerked at the New Hampshire Supreme Court and worked as an associate attorney at firms in New Hampshire and Colorado, advising clients on estate planning, asset protection, estate and trust administration issues, and management of tax-exempt organizations. She received a B.A. from Colorado College, J.D. from Northeastern University, M.P.H. from Tufts University, and LL.M. in Taxation from the Graduate Tax Program. She has had articles published in the *New Hampshire Bar Journal* and *New Hampshire Bar News*, and is a member of the Colorado, New Hampshire, and Massachusetts Bar Associations.

**Half day: Scheduled 8/7/14 1:00, 10/27/14 8:30, 1/14/15 8:30**

## TAXATION OF INTELLECTUAL PROPERTY

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**FIELD OF STUDY:** Taxes — Special Tax Matters

**OBJECTIVE:**

The participant will learn the tax consequences of the acquisition, development, use, licensing, and disposition of various kinds of intellectual property assets.

**PROGRAM HIGHLIGHTS:**

- Tax issues concerning the acquisition and development of computer software and other intellectual property assets.
- Amortization of intangible assets.
- Planning for tax-efficient licensing and sale of intellectual property assets.
- Choice of entity for conducting an enterprise based on intellectual property.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of property taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHOR/INSTRUCTOR:**

**Douglas J. Becker** is a tax attorney at Otten, Johnson, Robinson, Neff & Ragonetti, P.C. in Denver. He practices primarily in the areas of real estate tax (including real estate joint ventures, land banking, and like-kind exchanges), partnership tax, corporate tax (including mergers and acquisitions), intellectual property tax, and exempt organizations. He earned his J.D. from the University of Colorado and LL.M. in Taxation at the Graduate Tax Program. He is a CPA (non-practicing) and previously practiced accounting with Touche Ross & Co. (now Deloitte).

**Half day: Scheduled 9/5/14 8:30, 11/21/14 1:00**

## UNRELATED BUSINESS TAXABLE INCOME

**FIELD OF STUDY:** Taxes — Tax-Exempt Organizations

### **OBJECTIVE:**

This program will prepare participants to properly plan for, gather information for, and prepare Form 990-T, Exempt Organization Business Income Tax Return. The course will address the key issues involved in recognizing taxable income and filing requirements, as well as preparing the proper forms; present multiple examples of organizations and income included and excluded from reporting and the tax; and conclude with a case study illustrating the proper completion of a sample Form 990-T.

### **PROGRAM HIGHLIGHTS:**

- Organizations subject to unrelated business income tax.
- The tax and filing requirements.
- Unrelated trade or business identification:
  - Definition;
  - Trade or business;
  - Regularly connected business;
  - Not substantially related to an organization's exempt purpose;
  - Excluded trade or business activities.
- Unrelated business taxable income, including:
  - Definition;
  - Exclusions;
  - Dues of agricultural organizations and business leagues;
  - Deductions against UBTI;
  - Directly connected relationship.
- Examples and case study.

### **PRIOR KNOWLEDGE REQUIRED:**

Basic understanding of exempt organizations and their taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### **AUTHOR/INSTRUCTOR:**

**John R. Haeck**, CPA, practices public accounting within his own firm, JR Haeck Professional Corporation. He has served as an auditor and not-for-profit tax practitioner for many years and has served on multiple not-for-profit boards of directors. His not-for-profit practice now focuses on governance consulting. He offers training and consulting in governance/board function, board meeting and retreat facilitation, strategic and financial planning, internal control development, audit committee setup and function, and finance committee responsibilities.

**Half day: Scheduled 6/19/14 8:30**

## VACATION HOMES & HOME OFFICE DEDUCTION

**NASBA FIELD OF STUDY:** Taxes — Individual Income Taxation

### OBJECTIVE:

The participant will receive an in-depth explanation of the vacation home and office in the home rules, as well as an understanding of the interaction of § 280A with the passive activity loss rules.

### PROGRAM HIGHLIGHTS:

- Qualifying for the home office deduction.
- New simplified method of calculating home office deduction under Rev. Proc. 2013-13.
- Tax benefits available to those who qualify for the home office deduction.
- Deducting travel expenses, including commuting.
- Selling the principal residence after taking the home office deduction, including like-kind exchanges.
- Vacation home rules of § 280A and why someone might want to increase their personal use.
- Definition of a residence, including deducting interest on the debt incurred to purchase the vacation home.
- What use is considered personal use of a vacation home.
- *Bolton* and regulations methods for allocating expenses.
- Passive activity loss rules as they apply to vacation homes.
- Disposition of vacation homes, including the current status of like-kind exchanges.
- Review of Form 8829.
- Problems encountered in leasing home office to C corporation, S corporation, or tax partnership and how to avoid these problems.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Half day: Scheduled 5/23 8:30, 7/14 9:30, 7/29 9:30, 1/29 8:30**



# YEAR 2014 TAX UPDATE

**NASBA FIELD OF STUDY:** Taxes — General Taxation

**OBJECTIVE:**

This comprehensive federal Tax Update will cover all new tax legislation, including an update on the status of the expiring provisions of the American Taxpayer Relief Act, the impact of the Health Care Act and penalty provisions for not having health care coverage, and the new final regulations on the 3.8% Medicare Tax on net investment income; the Foreign Account Tax Compliance Act; President Obama's future tax legislation, including his proposal on corporate tax reform; and other new regulations, cases, and rulings in all areas of federal taxation.

**PROGRAM HIGHLIGHTS:**

- New rules on disclosure of foreign financial assets.
- Energy tax incentives.
- Latest developments on the Defense of Marriage Act.
- New developments in pension and IRA rules.
- New developments for S corporations, LLCs, and partnerships.
- Update on tax accounting changes, including:
  - Expensing vs. capitalizing; capitalizing intangibles; and new regulations on the capitalization of tangibles, including *de minimis* rules that apply to taxpayers with a capitalization policy, special rules that apply to certain qualifying taxpayers, and rules that apply to routine maintenance of property;
  - Changes in method of accounting;
  - Deducting year-end wages and employment taxes under economic performance test.
- Depreciation update; status of bonus depreciation, § 179 deduction, leasehold improvements.
- Current status of the return preparer rules and e-filing requirements, as well as PTINs.
- Marital dissolution update.
- Update on IRS procedures and practices, including Circular 230.
- Update on the recent changes on the estate and gift tax rules.
- Recent developments in employment and self-employment tax.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of federal income taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Update

**RECOMMENDED CREDIT HOURS:** 8 (General and CFP); 1 Regulatory Ethics

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**INSTRUCTORS:**

**Isaac L. Lodico** is a lecturer in the Graduate Tax Program at the University of Denver; **Anthony J. Nitti** is a tax partner based in the Aspen, Colorado, office of WithumSmith+Brown; **Mark A. Vogel** is a former professor and director of the Graduate Tax Program.

**Held at the DoubleTree Durango 11/14, Hotel Colorado Glenwood Springs 11/21, DoubleTree Grand Junction 1/9, Marriott Fort Collins 1/9, and Academy Hotel Colorado Springs 1/5 and 1/23.**

**Full day: 11/14 (Dur.), 11/21 (GS), 1/5 (CS), 1/9 (GJ), 1/9 (FC), 1/23 (CS)**

## YEAR-END UPDATE FOR RETURN PREPARERS

**NASBA FIELD OF STUDY:** Taxes — General Taxation

### OBJECTIVE:

This intensive one-day course provides return preparers with the most current information available to prepare for the upcoming tax season. Emphasizing the relationship between tax law changes and the forms which are affected, this class will include individual, C corporation, S corporation, partnership, and estate and trust issues. Forms and supporting schedules discussed include 1040, 1065, 1120, 1120S, and 1041. This is a great way to start off the busy season!

### PROGRAM HIGHLIGHTS:

- Individuals — Changes affecting Form 1040 (all versions) and supporting schedules.
- C Corporations — Developments relating to Form 1120, Schedule M-3, and supporting schedules.
- S Corporations — New developments which affect Form 1120S.
- Partnerships — Recent developments and issues relating to Form 1065.
- Estates & Trusts — What's new, and how it impacts Form 1041.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of federal income taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**Mark A. Vogel** is a former professor and director of the University of Denver Graduate Tax Program, where for 38 years he taught courses in individual, fiduciary, partnership, and corporate taxation. Mr. Vogel is the author of *Divorce Taxation Guide* (John Wiley & Sons) and *Individual Taxation* (Shepards/McGraw-Hill). He received a J.D. and LL.M. in Taxation from the University of Denver College of Law and an undergraduate accounting degree from the University of Notre Dame. He is also a CPA licensed in Illinois.

**Full day: Scheduled 1/26/15, 1/28/15, 1/30/15, 2/2/15, 2/4/15, 2/6/15**

# YOUR CLIENT'S FRESH START: IRS COLLECTION ALTERNATIVES AND FORMS 433

**NASBA FIELD OF STUDY:** Taxes — General Taxation

## **OBJECTIVE:**

The course provides a framework for participants to understand the IRS collection process in the context of the Fresh Start program. Participants will learn about IRS collections, the forms used to request collection alternatives, and the factors that help the IRS determine whether a taxpayer is entitled to a Fresh Start.

## **PROGRAM HIGHLIGHTS:**

- IRS collection procedures.
- Forms 433 and 656.
- The IRS Fresh Start program.
- Collection alternatives:
  - Offers;
  - Installment agreements;
  - Currently Not Collectible;
  - Bankruptcy.
- Options when a tax lien has been filed.
- Collection Due Process.
- Ethical considerations.

**PRIOR KNOWLEDGE REQUIRED:** General understanding of federal taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4; 1 Regulatory Ethics

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHORS/INSTRUCTORS:**

**Nick J. Richards** has been a tax attorney for more than 15 years and is a partner at Anderson & Jahde, PC, where he represents individuals and businesses in tax audits, litigation, and collection disputes. He began his legal career with the IRS where he litigated many cases and was staff attorney to the Chief Counsel and senior counsel to many IRS enforcement programs. Nick is also an adjunct professor at the University of Denver Graduate Tax Program.

**Brian F. Huebsch** is a tax attorney and partner with Anderson & Jahde, PC. Over the past 10 years he has represented hundreds of taxpayers in resolving their civil and criminal tax problems. He and Steven Anderson also represent attorneys and accounting professionals in disciplinary and other professional matters, and serve as local insurance defense counsel for a large CPA malpractice insurance carrier. He presents continuing professional education seminars regularly for CPE4U.

**Half day: Scheduled 1/15/15 8:30**

# YOUR CLIENT'S OPTIONS AFTER THE AUDIT

**NASBA FIELD OF STUDY:** Taxes — General Taxation

**OBJECTIVE:**

After a tax examiner issues her report, taxpayers have several options to consider in disputing and resolving the liability. This course discusses appeals, litigation, and collection alternatives including bankruptcy, enabling participants to answer the client's question, "What do I do now?" Because the options following an audit can (and often should) require attorney representation, this class also discusses the interaction and combined efforts between tax return preparers, CPAs, and attorneys, along with ethical considerations of non-attorneys representing taxpayers following an audit.

**PROGRAM HIGHLIGHTS:**

- Audit: requests for appeal of exam audit adjustments pursuant to a "30 day letter."
- Tax Court: IRS Appeals settlement authority during a pending Tax Court case.
- Collection: securing collection alternatives.

**PRIOR KNOWLEDGE REQUIRED:** General understanding of federal taxation

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

**AUTHORS/INSTRUCTORS:**

**Nick J. Richards** has been a tax attorney for more than 15 years and is a partner at Anderson & Jahde, PC, where he represents individuals and businesses in tax audits, litigation, and collection disputes. He began his legal career with the IRS where he litigated many cases and was staff attorney to the Chief Counsel and senior counsel to many IRS enforcement programs. Nick is also an adjunct professor at the University of Denver Graduate Tax Program.

**Brian F. Huebsch** is a tax attorney and partner with Anderson & Jahde, PC. Over the past 10 years he has represented hundreds of taxpayers in resolving their civil and criminal tax problems. He and Steven Anderson also represent attorneys and accounting professionals in disciplinary and other professional matters, and serve as local insurance defense counsel for a large CPA malpractice insurance carrier. He presents continuing professional education seminars regularly for CPE4U.

**Full day: Scheduled 5/28/14**

## CONFERENCES

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### ANNUAL UPDATE CONFERENCE

**Monday-Tuesday, December 15-16, 2014**

We are pleased to continue the tradition of the Annual Update Conference in December, with a variety of speakers presenting the latest developments and legislation in all areas of taxation. The two-day agenda includes individual, corporate, partnership, state and local, and estate and gift taxation, qualified and nonqualified plans, and specific areas with recent changes affecting you and your clients, as well as two hours of ethics. Participants may take one day (8 hours CPE credit) or both days (16 hours). Watch your mail in early November for a special flier with the details. **The 2014 Annual Update Conference will be held at the Denver Marriott Tech Center, 4900 S. Syracuse St., Denver.** It will not be available for viewing online.

**FEE:** \$290 per person for one day, or \$500 per person for both days; discount rules on page 6 apply.

### CUSTOMIZED CONFERENCES

CPE4U Colorado/Accountant's Education Services will design conferences for your particular firm's needs. Topics available include update conferences in corporate, estate and gift, individual, partnership/LLC, pension and fringe benefits, and real estate taxation. Accounting and auditing, as well as investment and other financial planning topics, are also available. For more information on customized conferences, call Linda Browning at 720-389-5900.

# ACCOUNTANT'S LIABILITY: WHAT EVERY ACCOUNTANT SHOULD KNOW

**NASBA FIELD OF STUDY:** Taxes — Tax Practice Management and Procedures

## **OBJECTIVE:**

This course will provide a thorough understanding of the ever-increasing risks inherent in the practice of accountancy. To gain a heightened sensitivity to lawsuits commonly brought against accountants, participants will analyze numerous common law and statutory law concepts. The accountant-client relationship will be examined, focusing on the existence of — or lack of — client-privileged communications. Tips on risk management will be provided, together with an analysis of accountant malpractice lawsuits and professional malpractice insurance.

## **PROGRAM HIGHLIGHTS:**

- Common law actions in professional negligence, fraud, and contact by clients and third parties.
- The nature and types of a CPA's duties.
- The accountant-client relationship.
- Statutory actions under the Deceptive Trade Practices Act and the 1933 and 1934 Securities Acts.
- The accountant's relationship with the IRS, including Circular 230.
- The expert witness in malpractice cases.
- Trends in accountant liability.
- Risk management reviews and procedures.
- Professional errors and omissions insurance.
- The perspective of insurance defense counsel: The need for independent counsel.
- The effects of tort reform.

**PRIOR KNOWLEDGE REQUIRED:** Understanding of general accounting practices

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8; 2 Regulatory Ethics

## **AUTHOR/INSTRUCTOR:**

**Steven R. Anderson** is a founder/shareholder in the law firm of Anderson & Jahde, P.C. His practice emphasizes the areas of civil and criminal tax controversies, accountant malpractice/liability/licensing, and complex business litigation. Mr. Anderson is an adjunct professor at the University of Denver Graduate Tax Program and is a top-rated continuing education instructor. After practicing as a CPA, he received his J.D. from the University of Denver College of Law.

**Full day: Scheduled 10/1/14**

# ACCOUNTING AND AUDITING CHANGES WORKSHOP

**NASBA FIELD OF STUDY:** Accounting — Financial Statements and Reports

## **OBJECTIVE:**

Participants will review the most recent accounting and auditing standards as well as older standards that they may have missed or found difficult to implement in their firm. Taught by a working CPA for working CPAs, this interactive workshop designed for small and medium CPA firms will include lecture and generous time for questions and case studies to reinforce the concepts.

## **PROGRAM HIGHLIGHTS:**

- New audit report!
- The compilation and review rules that changed all reports and letters: SSARS 19.
- Recent disclosure changes.
- Required audit letters — SAS 114 and 115 letters.
- New auditing standards.
- Fair value measurements.
- Practical ideas and ways to perform these changes in your firm.
- Case studies reinforcing these concepts.

**PRIOR KNOWLEDGE REQUIRED:** Familiarity with basic accounting and auditing standards

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Update

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHOR/INSTRUCTOR:**

**Mark F. Wille**, CPA, has been a peer reviewer and a member of the California CPAs Accounting and Auditing Committee for more than a decade. His Newport Beach, California, practice consists mainly of small business clients for whom he provides substantial strategic planning and financial coaching. He provides consulting for CPAs regarding various accounting and auditing matters and practice management, performs annual peer review inspections, and assists in the sale of their practices.

**This course will be held at the Marriott Fort Collins on 10/20/14 and the Academy Hotel in Colorado Springs on 12/8/14.**

**Full day: Scheduled 10/20/14 (FC), 12/8/14 (CS)**

# ACCOUNTING FOR INCOME TAXES WORKSHOP: ASC 740

**NASBA FIELD OF STUDY:** Accounting – Financial Statements and Reports

## **OBJECTIVE:**

Participants will learn the provisions of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, including comprehensive examples that illustrate the treatment of common items as well as fact patterns that indicate the potential application of the more specialized provisions of ASC 740.

## **PROGRAM HIGHLIGHTS:**

- Objectives and principles of ASC 740.
- Identification and scheduling of temporary differences.
- Permanent differences.
- Recognition and measurement, tax rates, Alternative Minimum Tax, state and local tax.
- Valuation allowances, applications, and changes in valuation allowances.
- Changes in tax law or tax rates.
- Financial statement presentation.
- Accounting for Uncertainty in Income Taxes (formerly FIN 48).
- Comprehensive examples: profitable company, loss company.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of financial accounting and federal income tax

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHORS/INSTRUCTORS:**

**Matt Lazzeri**, CPA, is a tax partner in the Business Tax Services group at Ernst & Young LLP in Denver, focusing on all aspects of federal and state income tax and on ASC 740. He has worked in federal and state tax matters for more than 13 years. He earned his undergraduate degree in business and M.S. in accountancy at the University of Colorado, Boulder.

**Tom Morrison** is tax director at National CineMedia, LLC in Denver. He has worked in federal and state taxation for more than 15 years in private industry and public accounting/consulting, including Ernst & Young LLP, Deloitte LLP, and Jefferson Wells. He earned his undergraduate degree in accounting at Metropolitan State College of Denver.

**Full day: Scheduled 6/25/14**



# ACCOUNTING FOR INCOME TAXES WORKSHOP: ASC 740 (ADVANCED)

**NASBA FIELD OF STUDY:** Accounting – Financial Statements and Reports

## **OBJECTIVE:**

Participants will learn certain advanced provisions of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, including comprehensive examples that illustrate the treatment of common items as well as fact patterns that indicate the potential application of the more specialized provisions of ASC 740.

## **PROGRAM HIGHLIGHTS:**

- Objectives and principles of ASC 740.
- Tax accounting for stock compensation.
- Interim reporting.
- Tax aspects of purchase accounting.
- Tax accounting for foreign operations, including APB 23.
- Comprehensive examples: profitable company with some or all of these advanced issues.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of financial accounting and federal income tax

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHORS/INSTRUCTORS:**

**Matt Lazzeri**, CPA, is a tax partner in the Business Tax Services group at Ernst & Young LLP in Denver, focusing on all aspects of federal and state income tax and on ASC 740. He has worked in federal and state tax matters for more than 13 years. He earned his undergraduate degree in business and M.S. in accountancy at the University of Colorado, Boulder.

**Matthew Fresh** is tax manager in the Business Tax Services group at Ernst & Young LLP in Denver, focusing on all aspects of federal and state income tax and on ASC 740. He has worked in federal and state tax matters for more than 6 years. He earned his undergraduate degree and M.S. in accountancy at Brigham Young University.

**Full day: Scheduled 11/7/14**

# AUDITING STANDARDS ISSUED BY THE AICPA: ANNUAL UPDATE AND REVIEW

**NASBA FIELD OF STUDY:** Auditing — Planning and Supervision

## **OBJECTIVE:**

This course will enable practitioners to understand and apply the new “clarification” auditing standards that were formally adopted by the AICPA Auditing Standards Board. The course will also provide guidance on how to perform an effective and efficient audit engagement of a non-issuer following the new clarification auditing standards.

## **PROGRAM HIGHLIGHTS:**

- Auditing statements, interpretations, technical practice aids, and statements of position issued during the 18-month period prior to the program.
- Detailed analysis of the new “clarification” auditing standards that were formally adopted by the AICPA Auditing Standards Board.
- How to perform an effective and efficient audit under the new clarification auditing standards.
- Audit documentation.
- Litigation traps in the auditing standards.
- How to fulfill responsibility to detect fraud under the new clarification auditing standards.
- How to understand and help clients document internal control under the new COSO Report on Internal Control.
- Engagement efficiency strategies.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Update

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHOR/INSTRUCTOR:**

**Walter J. Haig II** owns his own CPA firm in Creston, Washington. His experience is extensive in auditing, accounting, and advisory services to family owned businesses. He is also a highly regarded consultant in cases involving accountant’s malpractice. Mr. Haig lectures nationally, and his skills as an instructor have won him the AICPA’s Outstanding Discussion Leader Award five times and the Washington Society of CPAs’ Highest Rated Instructor Award six times. He has served on various AICPA and Washington Society of CPAs task forces and committees in the areas of auditing, personal financial planning, and continuing education. He received his B.S. in business from the University of Colorado.

**Full day: Scheduled 7/17/14, 11/13/14**

# COLORADO RULES AND REGULATIONS

**NASBA FIELD OF STUDY:** Regulatory Ethics

## **OBJECTIVE:**

This course satisfies the two-hour requirement for CR&R for Colorado CPAs. Practitioners will gain not only an overview of Colorado's statutory and regulatory environment as it affects the practice of CPAs, but also an appreciation of the vital role the State Board of Accountancy plays in implementing and enforcing CPA practice rules. This course is updated to comply with the new specific requirements of the Colorado State Board of Accountancy to qualify for the Colorado Rules and Regulations CPE requirement.

## **PROGRAM HIGHLIGHTS:**

- Purpose of the Colorado State Board of Accountancy.
- Overall statutory framework of accountancy law in Colorado.
- Colorado statutes, rules, regulations, and policies and how they are impacted by and/or related to the current federal regulatory environment.
- Update on new statutes, rules, and policies. (The Board continues to update the rules.)
- Professional standards within the rules.
- Key provisions on maintaining your CPA license properly (continuing education and filing renewal license applications on a timely basis for individuals and firms).
- Strategies for maximizing the use of the State Board's web site.
- Top ways to avoid unwanted interaction with the Colorado State Board of Accountancy.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 2 Regulatory Ethics/Colorado Rules & Regulations

## **AUTHOR/INSTRUCTOR:**

**Scott R. Saltzman**, CPA, CVA, ASA, MAFF, of Saltzman, LLC, specializes in litigation support and business valuation services. He has been retained on various occasions as a consultant and as an expert to evaluate professional malpractice matters for CPAs. Mr. Saltzman served on the Colorado State Board of Accountancy from 1999 through 2007.

**The cost of this two-hour seminar is \$65.**

*The CPE renewal requirements for ethics for Colorado CPAs changed beginning January 1, 2010. Four hours of ethics are now required every two years, of which two hours may be in Colorado Rules and Regulations. Certain situations, such as initial renewal and reinstatement/reactivation, require two of the four ethics hours to be in Colorado Rules and Regulations. Please see the State Board of Accountancy website for details: <http://www.dora.state.co.us/accountants/>.*

**2 hours: 6/16 1:00, 10/28 3:00, 12/3 3:00, 12/12 10:30, 12/19 3:00**

# COMPILATION AND REVIEW STANDARDS: ANNUAL UPDATE AND REVIEW

**NASBA FIELD OF STUDY:** Accounting — General

## **OBJECTIVE:**

This course is designed to enable participants to understand and implement the pronouncements, interpretations, and technical practice aids that apply to review, compilation, and financial statement preparation engagements. It will also make practitioners aware of common deficiencies in compilation and review engagements and how to avoid them. The course includes an analysis of all the relevant authoritative pronouncements that a CPA must understand in order to properly perform compilation and review engagements.

## **PROGRAM HIGHLIGHTS:**

- Analysis of the compilation and review statements, interpretations, risk alerts, and technical practice aids issued during the past 18 months.
- SSARS No. 19 implementation issues.
- The impact of the new ethics standards on communication and reporting requirements when rendering an engagement to prepare an entity's financial statement.
- Understanding new standards on when to report on a financial presentation.
- Responsibilities for detecting and reporting on fraud in compilation and review engagements.
- Common mistakes made in compilation and review engagements as identified in peer review and in litigation.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Update

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHOR/INSTRUCTOR:**

**Walter J. Haig II** owns his own CPA firm in Creston, Washington. His experience is extensive in auditing, accounting, and advisory services to family owned businesses. He is also a highly regarded consultant in cases involving accountant's malpractice. Mr. Haig lectures nationally, and his skills as an instructor have won him the AICPA's Outstanding Discussion Leader Award five times and the Washington Society of CPAs' Highest Rated Instructor Award six times. He has served on various AICPA and Washington Society of CPAs task forces and committees in the areas of auditing, personal financial planning, and continuing education. He received his B.S. in business from the University of Colorado.

**Full day: Scheduled 7/15/14, 9/3/14, 11/11/14**

# FORENSIC ACCOUNTING: STRATEGIES FOR DETECTING AND CONTROLLING FRAUD (Basic)

**NASBA FIELD OF STUDY:** Accounting — Forensic Accounting

## **OBJECTIVE:**

The participant will acquire basic skills in forensic accounting including investigative auditing, costs of fraud, COSO model, fraud risk assessment, SAS 99, and fraud detection strategies.

## **PROGRAM HIGHLIGHTS:**

- Areas of forensic accounting.
- Costs of fraud, costs of compliance.
- Forensic accounting certifications.
- The perpetrators.
- Fraudulent financial reporting; misappropriation of assets.
- SAS 99, PCAOB, and COSO.
- 2010 COSO fraud report.
- Management override of controls.
- Auditing vs. forensic auditing.
- Preventing fraud.
- Skepticism and proactive traits.
- Brainstorming and walkthroughs.
- Warning signs.
- Fraud multiplier.
- Ratio, horizontal, and vertical analysis.
- Fraud schemes and detection.
- Investigative techniques and analysis.
- Red flags of fraud.
- Five magic ratios.
- Benford's law/software.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHOR/INSTRUCTOR:**

**D. Larry Crumbley**, CPA, CFF, Ph.D., professor of accounting at LSU, has published more than 350 articles and 55 books, including CCH's *Forensic and Investigative Accounting*. He is a former member of the AICPA Fraud Task Force, founded the Forensic & Investigative Accounting section of the American Accounting Association, and is a former chair of the Executive Board of Accounting Advisors of the American Board of Forensic Accountants. He is editor of the *Journal of Forensic and Investigative Accounting* and *Oil, Gas & Energy Quarterly*.

**Full day: Scheduled 8/18/14**

# FORENSIC ACCOUNTING: STRATEGIES FOR DETECTING AND CONTROLLING FRAUD (Intermediate)

**NASBA FIELD OF STUDY:** Accounting — Forensic Accounting

## **OBJECTIVE:**

The participant will acquire additional skills in forensic accounting and fraud detection including types of misappropriation, forensic tools, indirect methods, contract and procurement fraud, developing fraud interviewing skills, prosecuting fraud, and testifying in the courtroom.

## **PROGRAM HIGHLIGHTS:**

- Overview of forensic accounting.
- PCAOB, small businesses.
- Indirect method of determining income.
- Embezzlement.
- Cash and check schemes.
- Cash bicycle wheel.
- Accounts receivable fraud.
- Refund schemes.
- Ghost employees.
- Some forensic accounting tools.
- Thirteen procurement frauds.
- Detecting bribes and kickbacks.
- Bid rigging.
- Success rate of interviews.
- Importance of body language.
- Types of interviews; seven magic questions.
- Federal rules of civil procedure; federal rules of evidence.
- Surviving *Daubert/Frye* challenges.
- Privileges.
- Testimony best practices.

**PRIOR KNOWLEDGE REQUIRED:** Basic Forensic Accounting

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHOR/INSTRUCTOR:**

**D. Larry Crumbley**, CPA, CFF, Ph.D., is a professor of accounting at Louisiana State University. He has published more than 350 articles and 55 books, including CCH's *Forensic and Investigative Accounting*. He is a former member of the AICPA Fraud Task Force, founded the Forensic & Investigative Accounting section of the American Accounting Association, and is a former chair of the Executive Board of Accounting Advisors of the American Board of Forensic Accountants. He is editor of the *Journal of Forensic and Investigative Accounting* and *Oil, Gas & Energy Quarterly*.

**Full day: Scheduled 8/19/14**

# FORENSIC ACCOUNTING: VALUATION AND DAMAGES (Advanced)

**NASBA FIELD OF STUDY:** Accounting — Forensic Accounting

## **OBJECTIVE:**

The participant will acquire additional skills in forensic accounting including damage claims, valuation, damages in a personal dispute, piercing the corporate veil, government fraud, money laundering, and more litigation support.

## **PROGRAM HIGHLIGHTS:**

- Elements of a damage claim.
- Contract breaches.
- Types of damages.
- Cost behavior.
- Valuation purposes.
- Major valuation methods.
- Discounts and premiums.
- Capitalized returns method.
- Discounted future returns method.
- Organization of a report.
- Damages in a personal dispute.
- Wrongful discharge.
- Prejudgment interest.
- Accounting malpractice.
- Expectation gap.
- Types of lawsuits.
- Proximate cause.
- Piercing the corporate veil.
- Government fraud.
- Money laundering.

**PRIOR KNOWLEDGE REQUIRED:** Basic Forensic Accounting

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHOR/INSTRUCTOR:**

**D. Larry Crumbley**, CPA, CFF, Ph.D., is a professor of accounting at Louisiana State University. He has published more than 350 articles and 55 books, including CCH's *Forensic and Investigative Accounting*. He is a former member of the AICPA Fraud Task Force, founded the Forensic & Investigative Accounting section of the American Accounting Association, and is a former chair of the Executive Board of Accounting Advisors of the American Board of Forensic Accountants. He is editor of the *Journal of Forensic and Investigative Accounting* and *Oil, Gas & Energy Quarterly*.

**Full day: Scheduled 8/20/14**

# FRAUDULENT FINANCIAL REPORTING DETECTION

**NASBA FIELD OF STUDY:** Accounting — Financial Statements and Reports

## **OBJECTIVE:**

This course will enable participants to understand strategies and approaches for detecting fraudulent financial reporting and earnings management by companies. Participants will learn operational methods and strategies for detecting such manipulations of financial reporting.

## **PROGRAM HIGHLIGHTS:**

- Key financial ratios are applied for detecting fraudulent financial reporting and earnings management, based on experience from financial analysts and fund managers.
- Fraud detection models of key ratios are applied to industries with high number of Securities and Exchange (SEC) investigations, such as software, telecommunications, and energy.
- Non-financial (corporate governance) red flags are also applied for detecting such practices and are related to major provisions of the Sarbanes-Oxley (SOX) Act and listing requirements of U.S. stock exchanges.
- The relevance of financial and non-financial red flags are demonstrated in business cases written by the instructor which discuss public companies that have had financial reporting problems and large market capital destruction, such as Enron, WorldCom, Qwest, and MiniScribe. These red flags are summarized as lessons for auditors and financial statement users.

**PRIOR KNOWLEDGE REQUIRED:** Understanding of financial reporting issues

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHOR/INSTRUCTOR:**

**Hugh D. Grove**, CPA, is a professor in the School of Accountancy, Daniels College of Business, University of Denver, where he teaches financial statement analysis and understanding financial statements from a user perspective and case courses combining financial reporting and business valuation issues. He also teaches the financial accounting topics for a Chartered Financial Analyst review course. He has published more than 80 research papers and cases in various journals and presented papers and cases at approximately 100 domestic and international conferences. He received the B.B.A. and M.B.A. degrees from the University of Michigan and a doctorate in accounting from the University of Southern California.

**Full day: Scheduled 11/14/14**



# FUNDAMENTALS OF OIL & GAS ACCOUNTING

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**NASBA FIELD OF STUDY:** Accounting — General

## **OBJECTIVE:**

The participant will learn the fundamentals of petroleum accounting, including most aspects of oil and gas operations.

## **PROGRAM HIGHLIGHTS:**

- Introduction to oil and gas accounting.
- Accounting for non-drilling costs.
- Exploration costs.
- Acquisition of unproved property.
- Drilling and development costs.
- Depletion.
- Impairments and abandonments.
- Full-cost accounting.
- Full-cost ceiling.
- Successful efforts.
- Accounting for production activities.
- Revenue accounting.
- Joint ventures and production.
- Sharing contracts (PSC).
- Accounting for basic conveyances.
- International agreements.
- Supplemental disclosures.
- Statement analysis.
- Production allocations.
- Foreign currency transactions.
- Like-kind exchanges.
- Fraud in the oil patch.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 16 (General and Real Estate)

## **AUTHOR/INSTRUCTOR:**

**D. Larry Crumbley**, CPA, CFF, Ph.D., is a professor of accounting at Louisiana State University. He is a former member of the Energy Taxation subcommittee of the AICPA, State Sales and Use Taxation Committee, and National Taxation Association, and a past trustee and president of the American Taxation Association. He is also a member of the advisory board of *Petroleum Accounting* and has been editor of *Oil, Gas & Energy Quarterly* for more than 30 years.

**Two-day course: Scheduled 8/21–22**

# GOVERNANCE RESPONSIBILITIES IN THE NOT-FOR-PROFIT SECTOR

**NASBA FIELD OF STUDY:** Accounting — General

## **OBJECTIVE:**

This program will help prepare accounting professionals with an appropriate base of knowledge from which effective volunteer governance and auditor/board interaction can be developed and strengthened. Accounting professionals will be better prepared to serve as volunteer board members, and auditors will learn the distinction between governance and management responsibilities as a basis for working with management and reporting to boards of not-for-profit organizations.

## **PROGRAM HIGHLIGHTS:**

- Transactional obligations: authority and responsibility involving the law, the IRS, constituencies, and society.
- Mission and culture responsibilities.
- Teamwork vs. constructive tension.
- Effectiveness: business cycle responsibilities.
- Efficiency: board process and self control.
- Board vs. management responsibilities.
- Sarbanes-Oxley requirements and best practices.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**John R. Haeck**, CPA, practices public accounting within his own firm, JR Haeck Professional Corporation. He has served as an auditor and not-for-profit tax practitioner for many years and has served on multiple not-for-profit boards of directors. His not-for-profit practice now focuses on governance consulting. He offers training and consulting in governance/board function, board meeting and retreat facilitation, strategic and financial planning, internal control development, audit committee setup and function, and finance committee responsibilities.

# NOT-FOR-PROFIT AUDIT COMMITTEES

**NASBA FIELD OF STUDY:** Auditing — General

## **OBJECTIVE:**

This course will help accounting professionals to understand the basic responsibilities involved in establishing and operating not-for-profit audit committees and to serve effectively as volunteer members. It will strengthen auditors' understanding of the role of audit committees in the governance of not-for-profit organizations, particularly in the context of Sarbanes-Oxley legislation and not-for-profit best governance practices espoused by the Panel on the Nonprofit Sector.

## **PROGRAM HIGHLIGHTS:**

- Background and regulatory issues.
- Establishing an audit committee and determining its charter.
- Responsibilities of internal control over financial reporting.
- Understanding and addressing the risks of fraud.
- Defining the role of the internal audit function.
- Establishing an effective whistleblower program.
- The audit committee's relationship with the independent auditor.
- An audit committee action plan.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**John R. Haeck**, CPA, practices public accounting within his own firm, JR Haeck Professional Corporation. He has served as an auditor and not-for-profit tax practitioner for many years and has served on multiple not-for-profit boards of directors. His not-for-profit practice now focuses on governance consulting. He offers training and consulting in governance/board function, board meeting and retreat facilitation, strategic and financial planning, internal control development, audit committee setup and function, and finance committee responsibilities.

**Half day: Scheduled 9/30/14 1:00**

# A PRACTICAL GUIDE TO AUDITING CHANGES

**NASBA FIELD OF STUDY:** Auditing — Planning and Supervision

## **OBJECTIVE:**

Participants will review the most recent auditing pronouncements as well as older standards that they may have missed or found difficult to implement in their firm. Taught by a working CPA for working CPAs, the seminar will review what works and what doesn't after a few years practicing under the new risk rules. This interactive workshop designed for small and medium CPA firms will include lecture with generous time for questions and case studies to reinforce the concepts.

## **PROGRAM HIGHLIGHTS:**

- New audit report!
- New SASs.
- Audit documentation — how much is enough?
- Required walk through documentation.
- Risk assessment and implementation.
- How do I complete the loop?
- What documentation is required for analytical procedures at preliminary and final?
- How to assess risk and design procedures?
- When should auditing occur?
- Practical considerations and examples.
- What is required when wrapping up an audit.
- Case studies to reinforce concepts.

**PRIOR KNOWLEDGE REQUIRED:** Audit experience is helpful but not required

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Update

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHOR/INSTRUCTOR:**

**Mark F. Wille**, CPA, has been a peer reviewer and a member of the California CPAs Accounting and Auditing Committee for more than a decade. His Newport Beach, California, practice consists mainly of small business clients for whom he provides substantial strategic planning and financial coaching. He provides consulting for CPAs regarding various accounting and auditing matters and practice management, performs annual peer review inspections, and assists in the sale of their practices.

**Full day: Scheduled 8/25/14, 12/1/14**

# A PRACTICAL GUIDE TO COMPILATIONS AND REVIEWS

**NASBA FIELD OF STUDY:** Accounting — General

## **OBJECTIVE:**

Participants will review the newer compilation and review rules, followed by a general overview of compilation and review engagements. Taught by a working CPA for working CPAs, this interactive workshop designed for small and medium CPA firms will include lecture with generous time for questions and case studies to reinforce the concepts.

## **PROGRAM HIGHLIGHTS:**

- New reports and letters.
- Understanding your responsibility for fraud.
- What analytical procedures are required.
- What are the new documentation rules for a review?
- OCBOA vs. GAAP financials for your client.
- What disclosures are required?
- Alternatives to standard reporting services.
- What checklists should you use for compilations?
- How does “going concern” work?
- Keys to profitable engagements.
- Practical ideas and ways to perform these changes in your firm.
- Case studies reinforcing these concepts.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Update

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHOR/INSTRUCTOR:**

**Mark F. Wille**, CPA, has been a peer reviewer and a member of the California CPAs Accounting and Auditing Committee for more than a decade. His Newport Beach, California, practice consists mainly of small business clients for whom he provides substantial strategic planning and financial coaching. He provides consulting for CPAs regarding various accounting and auditing matters and practice management, performs annual peer review inspections, and assists in the sale of their practices.

**This course will be held at the Marriott Fort Collins on 10/21/14 and the Academy Hotel in Colorado Springs on 12/9/14.**

**Full day: Scheduled 10/21/14 (FC), 12/9/14 (CS)**

# A PRACTICAL GUIDE TO FINANCIAL STATEMENT PRESENTATION & DISCLOSURES

**NASBA FIELD OF STUDY:** Accounting — Financial Statements and Reports

## **OBJECTIVE:**

Participants will review the newest requirements for financial statement presentations and disclosures as well as older issues that they may have missed or found difficult to implement in their firm. Taught by a working CPA for working CPAs, this interactive workshop designed for small and medium CPA firms will include lecture with generous time for questions and case studies to reinforce the concepts.

## **PROGRAM HIGHLIGHTS:**

- Overview of key financial statement and disclosure issues.
- How to review financial statements and footnotes so they tell the whole story!
- Accounting for uncertainties in income taxes: required GAAP disclosures.
- Subsequent event required disclosures — even if there are no subsequent events.
- Fair value measurements disclosures.
- How do I stay out of peer review trouble?
- Where firms are making mistakes!
- Practical ideas for your firm.
- Case studies reinforcing these concepts.

## **PRIOR KNOWLEDGE REQUIRED:**

Some knowledge of financial statements of non-public entities

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHOR/INSTRUCTOR:**

**Mark F. Wille**, CPA, has been a peer reviewer and a member of the California CPAs Accounting and Auditing Committee for more than a decade. His Newport Beach, California, practice consists mainly of small business clients for whom he provides substantial strategic planning and financial coaching. He provides consulting for CPAs regarding various accounting and auditing matters and practice management, performs annual peer review inspections, and assists in the sale of their practices.

**Full day: Scheduled 8/26/14, 12/2/14**

# A PRACTICAL GUIDE TO MANAGEMENT OF YOUR CPA FIRM

## NASBA FIELD OF STUDY:

Business Management and Organization — Administration of a Public Accounting Practice

## OBJECTIVE:

Participants will learn how to make their firms more efficient and profitable. Taught by a working CPA for working CPAs in practice, this interactive workshop designed for small and medium CPA firms will include lecture with generous time for questions and case studies to reinforce the concepts.

## PROGRAM HIGHLIGHTS:

- The management of our clients.
- How to set up expectations with our clients.
- How to keep difficult relationships from destroying your firm.
- How and when to fire a client.
- How to nurture good employees.
- How to pick good employees.
- How do I compare to other firms?
- When should I raise my rates?
- Hourly vs. fixed fee arrangements.
- How to have virtually no bad debts.
- How should the managing partners manage themselves?
- Case studies reinforcing these concepts.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

## AUTHOR/INSTRUCTOR:

**Mark F. Wille**, CPA, has been a peer reviewer and a member of the California CPAs Accounting and Auditing Committee for more than a decade. His Newport Beach, California, practice consists mainly of small business clients for whom he provides substantial strategic planning and financial coaching. He provides consulting for CPAs regarding various accounting and auditing matters and practice management, performs annual peer review inspections, and assists in the sale of their practices.

**This course will be held at the Academy Hotel in Colorado Springs on 12/10/14.**

**Half day: Scheduled 12/3/14 8:30, 12/10/14 8:30 (CS)**

# PREPARING FINANCIAL STATEMENTS FOR SMALL AND MEDIUM-SIZED BUSINESSES: ANNUAL UPDATE & REVIEW

**NASBA FIELD OF STUDY:** Accounting — Financial Statements and Reports

## **OBJECTIVE:**

This course will update practitioners on the recent changes that have occurred in the U.S. Accounting Standards Codification that are particularly relevant to small and medium-sized entities (SMEs). In addition, this course provides a detailed review of the new AICPA financial reporting framework for SMEs. Practitioners will update their knowledge of the accounting standards issued during the past year that affect the preparation of financial statements of SMEs and become aware of and learn how to handle common financial statement deficiencies.

## **PROGRAM HIGHLIGHTS:**

- Amendments to the U.S. Accounting Standards Codification issued during the 18-month period prior to the program.
- Detailed analysis of the new AICPA financial reporting framework for SMEs.
- Update and review of the accounting principles in the tax and cash financial reporting frameworks.
- How to use the FASB U.S. Accounting Standards Codification.
- Update on common financial statement errors and deficiencies as identified in peer reviews and in litigation.
- Implementing the new lease standards and revenue recognition standards.
- Analysis of differences between U.S. GAAP and IFRS for SMEs.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Update

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHOR/INSTRUCTOR:**

**Walter J. Haig II** owns his own CPA firm in Creston, Washington. His experience is extensive in auditing, accounting, and advisory services to family owned businesses. He is also a highly regarded consultant in cases involving accountant's malpractice. Mr. Haig lectures nationally, and his skills as an instructor have won him the AICPA's Outstanding Discussion Leader Award five times and the Washington Society of CPAs' Highest Rated Instructor Award six times. He has served on various AICPA and Washington Society of CPAs task forces and committees in the areas of auditing, personal financial planning, and continuing education. He received his B.S. in business from the University of Colorado.

**Full day: Scheduled 7/16/14, 9/4/14, 11/12/14**



# VALUATION OF A BUSINESS: AICPA SSVS No. 1

**NASBA FIELD OF STUDY:** Accounting — Financial Statements and Reports

## **OBJECTIVE:**

This course will enable participants to understand strategies and approaches for restating financial statements to obtain sustainable, recurring earnings and cash flows with related balance sheet adjustments for business valuation purposes. Participants will learn operational methods and strategies for restating financial statements and for performing business valuations with AICPA SSVS No. 1.

## **PROGRAM HIGHLIGHTS:**

- Income statement and balance sheet restatements are applied with Standard and Poors' core earnings approach to obtain sustainable, recurring earnings and related balance sheet adjustments.
- Cash flow restatements are applied with Bear Stearns' cash flow metrics approach to obtain sustainable operating cash flows and related investing and financing cash flow adjustments.
- The relevance of such restatements are demonstrated in business cases written by the instructor to focus on business valuations for mergers and acquisitions (M&As) and initial public offerings (IPOs). These cases discuss private companies whose financial statements must be restated from an income tax basis to a sustainable, recurring basis before they can be valued for sale to investors in either M&As or IPOs.
- AICPA SSVS No. 1 business valuation methods, such as free cash flows, price earnings multiples, price revenue multiples, and EBITDA multiples, are applied in the above cases.

**PRIOR KNOWLEDGE REQUIRED:** Understanding of financial reporting issues

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHOR/INSTRUCTOR:**

**Hugh D. Grove, CPA**, is a professor in the School of Accountancy, Daniels College of Business, University of Denver, where he teaches financial statement analysis and understanding financial statements from a user perspective and case courses combining financial reporting and business valuation issues. He also teaches the financial accounting topics for a Chartered Financial Analyst review course. He has published more than 80 research papers and cases in various journals and presented papers and cases at approximately 100 domestic and international conferences. He received the B.B.A. and M.B.A. degrees from the University of Michigan and a doctorate in accounting from the University of Southern California.

**Full day: Scheduled 11/6/14**

# ADDING PERSONAL FINANCIAL PLANNING SERVICES TO YOUR CPA PRACTICE

**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

The participant will acquire the necessary skills to assess whether adding personal financial planning services to an existing CPA practice makes sense. The program will provide a logical and practical approach through the development of an evaluation workprogram which will weigh the benefits and potential pitfalls of creating this type of entity and its relationship to an existing CPA practice. The participant will also acquire the necessary skills to develop the appropriate infrastructure for entering this type of business. Finally, this program will introduce the basics of the six steps of the financial planning process and how to apply them to each planning discipline.

## **PROGRAM HIGHLIGHTS:**

- Develop an evaluation workprogram to assess all business facets of entering the personal financial planning (PFP) profession.
- Examine the licensing requirements, educational offerings, and start-up essentials of adding personal financial planning to an existing CPA practice.
- Determine how to build a financial planning practice internally and externally.
- Gain an introduction to the personal financial planning subject areas: insurance, investments, education, employee benefits, retirement, and estate planning.
- Understand the six-step personal financial planning process: the “EGADIM” system.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of personal financial planning

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Jeffrey H. Rattiner**, CPA, CFP, M.B.A., RFC, is president of Rattiner’s Financial Planning Fast Track Inc., a boot camp for professionals wishing to obtain the Certified Financial Planner (CFP) certification. He is also president of The JR Financial Group, Inc., which provides income tax and financial planning advice for consumers. An accomplished author, he has published seven books on financial planning topics with John Wiley & Sons, Bloomberg Press, American Management Association, and Harcourt Brace and was a columnist for *Financial Planning* and *Financial Advisor* magazines. As an industry insider, he has been the Director of Professional Development & Corporate Sponsorship for the Institute of Certified Financial Planners (ICFP), the Director of Technical Standards for the Certified Financial Planner Board of Standards (CFP Board), and the Technical Manager in the Personal Financial Planning (PFP) Division of the AICPA. His lively and entertaining teaching style has served professionals well for more than 25 years.

**Half day: Scheduled 5/19/14 1:00, 11/5/14 8:30, 1/29/15 1:00**

# ANALYZING LIFE INSURANCE POLICIES

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**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

Participants will learn the fundamentals of the life insurance contract, policy types, design, inner workings, and underlying risk. At the conclusion of this workshop the participant will have enough fundamental knowledge to determine what the client owns or is being presented, and to flag potential concerns.

## **PROGRAM HIGHLIGHTS:**

- Insurance as a device.
- The contract.
- Unique characteristics of the life insurance contract.
- General and optional provisions of a life insurance contract.
- Unfair insurance trade practices.
- The only three forms of life insurance.
- The fundamental variables.
- Three life insurance company entities.
- CFO motivation: product development and marketing.
- Non-forfeiture values.
- Risk from random rates of return.
- Due diligence and life insurance Monte Carlo.
- Taxation of life insurance.

## **PRIOR KNOWLEDGE REQUIRED:**

Basic understanding of investments, taxation, and financial planning

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Daniel C. Flanscha** is president of Longs Peak Education and has more than 25 years experience in the financial services industry, including working for a Fortune 500 company as one of its top 100 managers. He earned a bachelor's degree from Iowa State University and is a Chartered Life Underwriter (CLU), Chartered Financial Consultant (ChFC), and Certified Financial Planner (CFP).

**Half day: Scheduled 7/28/14 1:00, 10/6/14 8:30**

# BEHAVIORAL FINANCE: PSYCHOLOGY AND ECONOMICS IN INVESTING

**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

Participants will learn the role that human emotions play in financial matters, especially in investing. The course will identify behavioral mistakes that we and our clients make in a predictably irrational way. Participants will be asked to make decisions and examine whether those decisions were made with the logical or emotional part of the brain.

## **PROGRAM HIGHLIGHTS:**

- Interactive course where participants examine their specific biases (and have fun doing it).
- Why CPAs make bad tax decisions on investments.
- Why we are all hard-wired to buy high and sell low, and how most investment professionals reinforce this behavioral trait.
- Specific behavioral financial mistakes (heuristic biases) all investors make, with real-world examples.
- Life in Lake Wobegon: Why nearly all investors think we are above average.
- The track record of professional investors.
- Why “excitement and expenses are the enemy of the investor” (Warren Buffet).
- “True Lies” — specific, exciting, mainstream investment products that will rob you blind.
- How the leaders of both behavioral finance and the random walk theory actually invest.
- The science of creating wealth.
- Simple techniques that actually work for you and your clients.

**PRIOR KNOWLEDGE REQUIRED:** General understanding of finance

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHOR/INSTRUCTOR:**

**Allan S. Roth**, CPA, CFP, M.B.A., is founder of Wealth Logic, an hourly based financial planning firm. He writes for *CBS MoneyWatch*, *AARP Magazine*, and the *Wall Street Journal*. He is also the author of *How a Second Grader Beats Wall Street* (Wiley 2009). He earned a bachelor’s degree in accounting at the University of Colorado and an M.B.A. in finance from the Kellogg School at Northwestern University. He has taught investing and personal finance at Colorado College and the University of Colorado at Colorado Springs. He has been a corporate finance officer of two multi-billion-dollar corporations and a management consultant at McKinsey and Company. He is frequently quoted in media such as the *Wall Street Journal*, *Money Magazine*, *New York Times*, and others on the subject of behavior and investing.

**Full day: Scheduled 5/27/14, 9/2/14**

# BUSINESS VALUATION BOOTCAMP

**NASBA FIELD OF STUDY:** Specialized Knowledge & Applications — Business Valuations

## **OBJECTIVE:**

Participants will gain a beginning-to-end understanding of the business valuation process, starting with a general understanding of business valuation basics and working through to more advanced concepts. Participants will also obtain an understanding of the business valuation professional standard framework from various organizations (focusing more on CPA requirements, but touching most organizations).

## **PROGRAM HIGHLIGHTS:**

- Understanding the various business valuation standards and related organizations (NACVA, AICPA, IBA, ASA, USPAP).
- Quick review of IRS pronouncements and IRS business valuation guidelines in addition to § 6695A.
- Financial statement analysis.
- Economic/normalization adjustments.
- Defining/estimating future benefit stream.
- Various methods for determining/calculating capitalization and discount rates.
- Commonly used valuation methods:
  - Asset-based methods;
  - Income-based approaches;
  - Market-based approaches.
- S corporation and C corporation valuation matters.
- Lack of marketability and control discounts.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Overview

**RECOMMENDED CREDIT HOURS:** 8 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**Scott R. Saltzman**, CPA, CVA, ASA, MAFF, of Saltzman, LLC, specializes in litigation support and business valuation services. He has been president of the National Association of Certified Valuers and Analysts (NACVA) since 2003 and was a member of NACVA's executive advisory and valuation boards.

**Full day: Scheduled 9/16/14, 10/30/14**

## BUSINESS VALUATION WORKSHOP (Advanced)

**NASBA FIELD OF STUDY:** Specialized Knowledge & Applications — Business Valuations

### OBJECTIVE:

The participant will acquire knowledge, theory, and practical skills necessary to value intellectual property, practice applying these new skills on valuation assignments using case studies on notable companies, and discuss exit valuations of venture investments.

### PROGRAM HIGHLIGHTS:

- Historical and background development of the notion of intellectual property in society and in business today.
- Discussion of best valuation practices in intellectual property assignments.
- Practice applying market and income valuation approaches on unusual assignments using Harvard Business School case studies.
- Competitive in-class exercises using given information and deriving critical valuation inputs, with prizes awarded to participants delivering the most accurate estimations and valuations of the day.

### PRIOR KNOWLEDGE REQUIRED:

Intermediate-level understanding of corporate finance and business valuation concepts. A hand-held calculator is suggested.

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 8 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**Susan L. Heisey**, CPA/ABV, ASA, is president of D. L. Heisey & Co., which delivers cogent valuations of private enterprise in matters involving transactional events, financial reporting, federal and state tax, capitalization events, and civil contests. She has more than 20 years of experience in quantitative market analysis, intellectual property valuations, and private equity valuations. She earned her undergraduate degree in finance from the University of Southern California and an M.B.A. from Pennsylvania State University. She is a licensed CPA and holds two professional business valuation accreditations. She is a member of the AICPA and the American Society of Appraisers and is a Patron of the Colorado Bar, and has provided expert testimony for parties involved in contested matters.

OTHER

**Full day: Scheduled 9/8/14**

## BUSINESS VALUATION WORKSHOP (Basic)

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**NASBA FIELD OF STUDY:** Specialized Knowledge & Applications — Business Valuations

### OBJECTIVE:

The participant will acquire knowledge, theory, and practical skills necessary to calculate market valuation multiples and practice applying these new skills on market approach assignments using case studies involving notable companies.

### PROGRAM HIGHLIGHTS:

- Discussion of best valuation practices in market approach assignments.
- “How to” calculations of many MVIC and equity valuation multiples.
- Examples of how “off balance sheet” financing can affect market multiples.
- Practice applying newly acquired market approach skills using Harvard Business School and Darden School of Business case studies.
- Competitive in-class exercises mapping given valuation market multiples to industry participants using financial ratios, with prizes awarded to participants delivering the most accurate estimations and valuations of the day.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of financial statements. A hand-held calculator is suggested.

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 8 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**Susan L. Heisey**, CPA/ABV, ASA, is president of D. L. Heisey & Co., which delivers cogent valuations of private enterprise in matters involving transactional events, financial reporting, federal and state tax, capitalization events, and civil contests. She has more than 20 years of experience in quantitative market analysis, intellectual property valuations, and private equity valuations. She earned her undergraduate degree in finance from the University of Southern California and an M.B.A. from Pennsylvania State University. She is a licensed CPA and holds two professional business valuation accreditations. She is a member of the AICPA and the American Society of Appraisers and is a Patron of the Colorado Bar, and has provided expert testimony for parties involved in contested matters.

**Full day: Scheduled 8/28/14**

OTHER

# BUSINESS VALUATION WORKSHOP (Intermediate)

**NASBA FIELD OF STUDY:** Specialized Knowledge & Applications — Business Valuations

## OBJECTIVE:

The participant will acquire knowledge, theory, and practical skills necessary to perform income approach valuations and practice applying these new skills on income approach assignments using case studies involving notable companies. Emphasis will be on the business enterprise as a risky cash flow stream, competing with others in uncertain environments. Participants will also be introduced to one methodology of quantitative analysis.

## PROGRAM HIGHLIGHTS:

- Discussion of best valuation practices in income approach assignments.
- “How to” calculations of cost of capital using a variety of means.
- Porter’s SWOT: its effects on strategic risk analyses and on discount rates from a CEO’s perspective throughout.
- Practice applying newly acquired income approach skills using Harvard Business School and Ivey School of Business case studies.
- How to do the math behind linear regression for yourself and what information ANOVA tables really offer us.
- Detailed illustrations of how experts for Kohler Co. and dissenters to the company’s recapitalization arrived at differing minority interest valuations; discussion of *Estate of Kohler v. Comm’r.*

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of corporate financial concepts. A hand-held calculator is suggested.

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 8 (General and Real Estate)

The subject matter of this program is directly related to the practice of law and will increase an attorney’s professional competence. The program has been submitted for CLE credit in Colorado.

## AUTHOR/INSTRUCTOR:

**Susan L. Heisey**, CPA/ABV, ASA, is president of D. L. Heisey & Co., which delivers cogent valuations of private enterprise in matters involving transactional events, financial reporting, federal and state tax, capitalization events, and civil contests. She has more than 20 years of experience in quantitative market analysis, intellectual property valuations, and private equity valuations. She earned her undergraduate degree in finance from the University of Southern California and an M.B.A. from Pennsylvania State University. She is a licensed CPA and holds two professional business valuation accreditations. She is a member of the AICPA and the American Society of Appraisers and is a Patron of the Colorado Bar, and has provided expert testimony for parties involved in contested matters.

**Full day: Scheduled 9/5/14**



# COMMUNICATION PREFERENCES: HOW TO COMMUNICATE WITH PEOPLE FROM ANOTHER PLANET

**NASBA FIELD OF STUDY:** Communications

## **OBJECTIVE:**

The participant will learn to identify the two specific communication styles (verbal and written), recognize which he or she prefers, and bridge the communication gap between the two styles. Understanding communication styles will help the participant reduce stress, increase efficiency, and make more accurate assessments of others.

## **PROGRAM HIGHLIGHTS:**

- Self-identify your preferred communication preference.
- Recognize communication awareness between the two distinct perspectives when gathering information.
- Reduce stress by diminishing communication breakdowns such as “I assumed you meant...”
- Increase quality control, teamwork, and productivity (more earnings per share).
- Discover words to help with understanding both dialects.
- Establish skills to connect with both dialects.
- Discover behavior cues that represent distinct differences.
- Improve internal and external customer relations.
- Develop concrete questions that can be used to ferret out and connect with both preferences.
- Explore how to persuade, influence, or sell a person using your opposite dialect.
- Write concrete questions that can be used when delegating.
- Apply an understanding of the five linguistic speech acts to bridge breakdowns.
- Recognize how these two preferences are used in writing emails or leaving voice mail.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4 Personal Development

## **AUTHOR/INSTRUCTOR:**

**Sandra Ford Walston** is a learning consultant, speaker, writer, and corporate trainer with 20 years experience and has taught CPE programs for more than 14 years. She writes for *Chief Learning Officer*, *Strategic Finance*, and other publications and is the author of the internationally published bestseller *Courage, Stuck, and Face It!* She is certified to administer and interpret the Myers-Briggs Type Indicator® and the Enneagram and is the innovator of STUCKThinking® in the disciplines of courage behaviors, individual and organizational personalities, and leadership styles that focus on the human condition. Her undergraduate degree is from California State University San Jose.

**Half day: Scheduled 10/6/14 8:30**

# COURAGEOUS LEADERSHIP: DO YOU DEMONSTRATE IT OR ARE YOU STUCK?

**NASBA FIELD OF STUDY:** Personal Development

## **OBJECTIVE:**

The participant will learn to recognize situations when courageous leadership is called for, such as when exploring new ideas, confronting gossip, transitioning to a new career, transcending rejection, or taking initiative to face the hard facts, and to draw on this dormant virtue to find new solutions during times of uncertainty by thinking differently and challenging the status quo.

## **PROGRAM HIGHLIGHTS:**

- Definition of courage.
- Embark on a path to discover your courage.
- Assess “The 5 Levels of Courage Consciousness.”
- Implement the “Three-Step Process for Integrating Courage.”
- Utilize the “Source Wheel” to identify the 12 behaviors of courage.
- Create a “Courage Portrait.”
- Distinguish the importance of defining moments.
- Evaluate and chart the correlation between your success and courage quotients.
- Benefits to speaking with courage.
- Courage consciousness tips: courage to speak up; 12 signs of courage awakening at work; courage centering in the workplace; the nine opposites of courage; red flags; five tips for applying courage at work; nine actions to implement courage consciousness at work; eight points to help you tap into your natural courage; facets of courage.
- Hindrances to immersing courage into everyday life.
- Inspire team dynamics to step up to the next level.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4 Personal Development

## **AUTHOR/INSTRUCTOR:**

**Sandra Ford Walston** is a learning consultant, speaker, writer, and corporate trainer with 20 years experience and has taught CPE programs for more than 14 years. She writes for *Chief Learning Officer*, *Strategic Finance*, and other publications and is the author of the internationally published bestseller *Courage, Stuck, and Face It!* She is certified to administer and interpret the Myers-Briggs Type Indicator® and the Enneagram and is the innovator of STUCKThinking® in the disciplines of courage behaviors, individual and organizational personalities, and leadership styles that focus on the human condition. Her undergraduate degree is from California State University San Jose.

**Half day: Scheduled 9/18/14 8:30**

# CYBER SECURITY FOR CPAS: PART I

## TIPS AND TOOLS FOR INDIVIDUALS AND SMALL FIRMS

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### NASBA FIELD OF STUDY:

Business Management & Organization — Management Information Systems in Industry

### OBJECTIVE:

The participant will learn about the threats to data, who is losing data, who is stealing data, why, and how. You cannot defend your data unless you understand the threat or risk. Participants will learn the threats to data on their networks, mobile devices, in the Cloud, and elsewhere; suggestions for lowering the risk of a cyber incident or data breach; and how to reduce or eliminate potential liability if an incident or breach does occur. Participants will learn where to look for vulnerabilities and some free and inexpensive tools to use to better protect both an individual and a business.

### PROGRAM HIGHLIGHTS:

- Cyber security basics.
- Current threats to data: theft or loss from employees, employees of vendors, and hackers.
- How data on mobile devices or in the Cloud is lost or stolen.
- How data is stolen, physically and virtually.
- Who is the hacker.
- Tools, techniques, and scams used by hackers and thieves.
- How to reduce risk and reduce or eliminate liability from a data breach, through a risk assessment.
- The basics of securing data on computers, mobile devices (smartphones, tablets, iPads, etc.), and in the Cloud.
- What to know before entering the Cloud.
- Overview of tools and techniques you can use to better secure data and your business.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of computers

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

### AUTHOR/INSTRUCTOR:

**David Willson** is owner and sole practitioner of Titan Info Security Group, a law firm focused on helping businesses reduce risk and eliminate the liability associated with potential data breach and loss or theft of client/customer information. He is a retired Army JAG officer who provided legal advice in computer network operations and information security and international law to the DoD and NSA, and was the legal advisor for what is now CYBERCOM. He holds two LL.M.s, in intellectual property law and in international law, and holds the CISSP and Security+ certifications. He has published many articles on cyber security, presents at international conferences, and conducts training for firms.

**Half day: Scheduled 6/4/14 8:30, 9/9/14 8:30**

# CYBER SECURITY FOR CPAS: PART II

## HOW TO MAKE AND IMPLEMENT A PLAN FOR YOUR FIRM

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### NASBA FIELD OF STUDY:

Business Management & Organization — Management Information Systems in Industry

### OBJECTIVE:

After a brief overview of threats and risks from Cyber Security Part 1, participants will learn how to do a risk assessment in order to effectively lower risk and eliminate liability: what policies are necessary, and based on personal circumstances, which policies are necessary for the individual; what training is needed for employees, and an example of an annual training program; how to implement certain tools; who or what outside threats might exist for the business, such as IT, the Cloud, managed services, and contracts you should negotiate; how to protect yourself from the client who refuses to implement security; and more.

### PROGRAM HIGHLIGHTS:

- A brief recap of threats and risks to data and vulnerabilities.
- The tools — open source, free, and others — to secure data and ensure compliance (encryption, secure email, use of proxies for secure public WiFi use, backup, secure erase of data, mobile device tracking and secure wipe, and much more).
- Why this is a risk management problem.
- How liable you are.
- The model to lower risk and reduce or eliminate liability.
- How to do your own risk assessment.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of computers

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

### AUTHOR/INSTRUCTOR:

**David Willson** is owner and sole practitioner of Titan Info Security Group, a law firm focused on helping businesses reduce risk and eliminate the liability associated with potential data breach and loss or theft of client/customer information. He is a retired Army JAG officer who provided legal advice in computer network operations and information security and international law to the DoD and NSA, and was the legal advisor for what is now CYBERCOM. He holds two LL.M.s, in intellectual property law and in international law, and holds the CISSP and Security+ certifications. He has published many articles on cyber security, presents at international conferences, and conducts training for firms.

# FINANCIAL DECISIONS USING THE LIFETIME ECONOMIC ACCELERATION PROCESS (LEAP)

**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

Participants will learn how to consider financial decisions from a macro, instead of micro, perspective, including the impact of lost opportunity cost and actual rates of return, and using the Lifetime Economic Acceleration Process (LEAP®) and Wealth in Motion® software.

## **PROGRAM HIGHLIGHTS:**

- The difference between average and actual rates of return.
- Demonstration of average vs. actual return on product illustrations.
- Demonstration of lost opportunity cost.
- Fallacies of the compound interest curve and how it is misapplied.
- Why black box financial planning doesn't work.
- How the three phases of financial planning are interrelated.
- Integration and coordination of financial decisions.
- Your four choices when rate of return doesn't work out.
- Monte Carlo — What? You're planning to fail!
- The use of a financial model: a chess board.
- The velocity of money: how banks use it and so can you.
- Parties, features, legal concepts, and provisions of a life insurance contract.
- Taxation of the life insurance contract.
- Demonstration of modeling.

## **PRIOR KNOWLEDGE REQUIRED:**

Basic understanding of investments, taxation, and financial planning decisions

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Daniel C. Flanscha** is president of Longs Peak Education and has more than 25 years experience in the financial services industry, including working for a Fortune 500 company as one of its top 100 managers. He earned a bachelor's degree from Iowa State University and is a Chartered Life Underwriter (CLU), Chartered Financial Consultant (ChFC), and Certified Financial Planner (CFP).

**Half day: Scheduled 6/17/14 1:00, 10/14/14 1:00**

OTHER

# THE FIVE KEY BUSINESS PLANNING TOPICS FOR ANY BUSINESS OWNER

**NASBA FIELD OF STUDY:** Taxes — Compensation Considerations for Taxation

## **OBJECTIVE:**

There are many standard benefits plans available to businesses today. What is being overlooked is the opportunity for a business to provide selective benefits to owners and/or key employees. Participants will learn more about selective benefits and the other business planning topics referred to as the Big 5: nonqualified benefits, salary continuation, business continuity, key person insurance, and group and voluntary benefits along with qualified plans.

## **PROGRAM HIGHLIGHTS:**

- Why business succession/continuation planning must be addressed as early as possible in a business.
- Study of common legal and funding arrangements for succession/continuation planning, in a variety of business entity settings.
- Tax, accounting, and legal issues associated with succession planning.
- Risk and effects of loss of physical capital.
- Risk and effects of loss of human capital.
- Management/reduction/transfer of risk concepts.
- Qualified retirement plans and other ERISA or group plans.
- Which qualified retirement plan a particular employer is most likely to use.
- Common and customized versions of qualified plans.
- Tax, accounting, legal, and operational issues associated with plans.
- Nonqualified retirement saving plans and other selective benefit plans.
- Salary continuation plans.

**PRIOR KNOWLEDGE REQUIRED:** An understanding of taxation and insurance

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Daniel C. Flanscha** is president of Longs Peak Education and has more than 25 years experience in the financial services industry, including working for a Fortune 500 company as one of its top 100 managers. He earned a bachelor's degree from Iowa State University and is a Chartered Life Underwriter (CLU), Chartered Financial Consultant (ChFC), and Certified Financial Planner (CFP).

**Half day: Scheduled 6/12/14 8:30, 9/25/14 8:30, 12/9/14 1:00**

# GETTING STARTED AS A FINANCIAL PLANNER

**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

The participant will acquire the necessary skills to successfully build a personal financial planning practice. This program will cover the basics of setting up shop, the regulatory and licensing requirements to start and continue as a financial planner, the essential infrastructure necessary to be in place before moving forward, the requisite educational skill set necessary to assist in building the foundation, client communication keys, the six steps of the financial planning process, and how to diagnose critical client exposures and develop specific solutions in each planning discipline.

## **PROGRAM HIGHLIGHTS:**

- Find out the ten “must do’s” to get started as a financial planner.
- Discover the step-by-step process for building a solid business plan.
- Learn the essential tips on how to market and run your practice, and how to comply with regulatory and licensing requirements.
- Master the systematic, turnkey approach to the art of client management.
- Gain a working knowledge in the personal financial planning subject areas: insurance, investments, education, employee benefits, retirement, and estate planning.
- Determine how to diagnose client issues, evaluate concerns, and develop sound recommendations.
- Understand the six-step personal financial planning process: the “EGADIM” system.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of personal financial planning

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Jeffrey H. Rattiner**, CPA, CFP, M.B.A., RFC, is president of Rattiner’s Financial Planning Fast Track Inc., a boot camp for professionals wishing to obtain the Certified Financial Planner (CFP) certification. He is also president of The JR Financial Group, Inc., which provides income tax and financial planning advice for consumers. An accomplished author, he has published seven books on financial planning topics with John Wiley & Sons, Bloomberg Press, American Management Association, and Harcourt Brace and was a columnist for *Financial Planning* and *Financial Advisor* magazines. As an industry insider, he has been the Director of Professional Development & Corporate Sponsorship for the Institute of Certified Financial Planners (ICFP), the Director of Technical Standards for the Certified Financial Planner Board of Standards (CFP Board), and the Technical Manager in the Personal Financial Planning (PFP) Division of the AICPA. His lively and entertaining teaching style has served professionals well for more than 25 years.

**Half day: Scheduled 5/20/14 1:00, 10/27/14 8:30, 1/5/15 1:00**

# HEALTH INSURANCE AFTER THE AFFORDABLE CARE ACT

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**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

The seminar will facilitate a basic understanding of the concepts of the Patient Protection and Affordable Care Act (PPACA), otherwise known as Health Care Reform or Obamacare. Participants will be able to advise their clients after they learn how health insurance interacts with income, how health insurance provided by small business employers is affected, and basic concepts of the Health Care Reform law.

## **PROGRAM HIGHLIGHTS:**

- How the health care exchanges:
  - Affect individual health insurance;
  - Administer subsidies;
  - Facilitate and determine eligibility.
- The importance of income:
  - Why does income matter in health care?
  - New taxes;
  - Negative effects of subsidies;
  - Fines and fees.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**W. Braiden Darley**, RHU, has his own employee benefit consulting firm in Denver, Martin-Darley Independent Brokers, Inc., that assists employers in designing and administering comprehensive benefit programs for their employees. Previously he spent 20 years in leadership positions with large insurance carriers including Principal Financial Group and Unum, where he received extensive training on products, underwriting, and methodologies for financial and needs analysis. He has a broad knowledge of employee benefits and a reputation for service, expertise, and integrity, and holds a bachelor's degree in business administration from Texas Christian University.



# HOW TO CONVERT AN IRA TO A ROTH WITHOUT PAYING INCOME TAX

**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

Participants will learn about an exit strategy for their clients with qualified assets, which will lower overall taxes and simultaneously allow clients to enjoy more of their wealth in retirement, pass more to family, and give more to charity.

## **PROGRAM HIGHLIGHTS:**

- Fundamentals of retirement income planning.
- Evaluation of financial players and their role in the game.
- Avoiding capital gains tax.
- How to capture income tax inside a Roth.
- RMD recapture.
- CRUT, NIMCRUT, SCRUT.
- Four-tier taxation of a CRT.
- Use of a single-member LLC.
- Liability protection (i.e., medical practitioners).
- Wealth replacement inside an estate.
- Watch the financial movie.
- Win (client) - Win (family) - Win (charity) - Win (CPA) - Win (attorney) - Win (financial advisor).

## **PRIOR KNOWLEDGE REQUIRED:**

Basic understanding of taxation, investing, insurance, and estate planning

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Daniel C. Flansch** is president of Longs Peak Education and has more than 25 years experience in the financial services industry, including working for a Fortune 500 company as one of its top 100 managers. He earned a bachelor's degree from Iowa State University and is a Chartered Life Underwriter (CLU), Chartered Financial Consultant (ChFC), and Certified Financial Planner (CFP).

**Half day: Scheduled 6/30/14 8:30, 11/5/14 1:00, 12/2/14 1:00**

OTHER

# HOW TO MAKE IT RAIN AND SYSTEMATICALLY GROW YOUR CPA PRACTICE

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**NASBA FIELD OF STUDY:** Marketing — Marketing Professional Services

## **OBJECTIVE:**

Participants will learn how to improve their rainmaking/client acquisition efforts and thus increase the revenue and profitability of their firms. This interactive workshop is designed for small and medium-sized CPA firms and will include lecture and ample time for questions. Participants will create their own customized 90-day growth plan.

## **PROGRAM HIGHLIGHTS:**

- The top reasons rainmaking efforts fail.
- How to differentiate yourself and your firm.
- How to attract more leads and more prospects.
- How to network like a pro.
- How to attract your ideal client.
- How to improve conversion from lead to consultation and consultation to engagement.
- How to get prospects beyond “Let me think about it.”
- How to get more referrals.
- The importance of goal setting and creating a business dashboard.
- How to structure a growth plan.
- How to move from plan to execution.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Pam and Scott Lippitt** of The Next Level Business Coaching are business coaches, rainmaking experts, gender-intelligence trainers, and marketing consultants who help professional services firms take their businesses to the next level. Combined, they have more than 45 years of experience helping companies of all sizes succeed in highly competitive categories. Scott received his MBA from Columbia University and BA from Duke University; Pam received her BA in communication from Ithaca College.

# INTRODUCTION TO PERSONAL FINANCIAL PLANNING

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**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

Participants will acquire the necessary skills to incorporate personal financial planning services into an existing CPA practice. This program will cover the basics of setting up shop, the six steps of the financial planning process, and how to apply them to each planning discipline.

## **PROGRAM HIGHLIGHTS:**

- Develop an understanding of personal financial planning (PFP).
- Determine how to build a financial planning practice, internally and externally.
- Gain a working knowledge in the personal financial planning subject areas of insurance, investments, education, employee benefits, retirement, and estate planning.
- Learn how to diagnose client issues and evaluate concerns, and develop sound recommendations for each.
- Understand the six-step personal financial planning process: the “EGADIM” system.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of personal financial planning

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Jeffrey H. Rattiner**, CPA, CFP, M.B.A., RFC, is president of Rattiner’s Financial Planning Fast Track Inc., a boot camp for professionals wishing to obtain the Certified Financial Planner (CFP) certification. He is also president of The JR Financial Group, Inc., which provides income tax and financial planning advice for consumers. An accomplished author, he has published seven books on financial planning topics with John Wiley & Sons, Bloomberg Press, American Management Association, and Harcourt Brace and was a columnist for *Financial Planning* and *Financial Advisor* magazines. As an industry insider, he has been the Director of Professional Development & Corporate Sponsorship for the Institute of Certified Financial Planners (ICFP), the Director of Technical Standards for the Certified Financial Planner Board of Standards (CFP Board), and the Technical Manager in the Personal Financial Planning (PFP) Division of the AICPA. His lively and entertaining teaching style has served professionals well for more than 25 years.

OTHER

**Half day: Scheduled 9/5/14 1:00, 9/15/14 8:30**

# INVESTMENTS

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**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

**OBJECTIVE:**

This program will give the participant specific and implementable tools to increase long-run investing returns. Financial theory and reality will meet head to head, as the instructor explains the mathematics and the emotion of the stock market and how to profit in the long term. Research shows the methods taught in this class can yield a 3.5% additional return over the typical investor, which over time can result in financial independence 10–15 years earlier or increase by 50% the funds available to be spent in retirement.

**PROGRAM HIGHLIGHTS:**

- Interactive course with participatory learning.
- Risk and return: past and prologue.
- Efficient diversification.
- The Efficient Market hypothesis and the Second Grader hypothesis.
- Bond prices and yields: how to make above-market returns.
- Performance evaluation and why 90% of investors and 100% of professionals claim to be above average.
- Taxes, inflation, and the investment strategy.
- How the leaders of both behavioral finance and the random walk theory actually invest.
- The science of creating wealth.
- Simple (but not easy) techniques that actually work for you and your clients.

**PRIOR KNOWLEDGE REQUIRED:** General understanding of finance

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8 (General and Real Estate)

**AUTHOR/INSTRUCTOR:**

**Allan S. Roth**, CPA, CFP, M.B.A., is founder of Wealth Logic, an hourly based financial planning firm. He writes for *CBS MoneyWatch*, *AARP Magazine*, and the *Wall Street Journal*. He is also the author of *How a Second Grader Beats Wall Street* (Wiley 2009). He earned a bachelor's degree in accounting at the University of Colorado and an M.B.A. in finance from the Kellogg School at Northwestern University. He has taught investing and personal finance at Colorado College and the University of Colorado at Colorado Springs. He has been a corporate finance officer of two multi-billion-dollar corporations and a management consultant at McKinsey and Company. He is frequently quoted in media such as the *Wall Street Journal*, *Money Magazine*, *New York Times*, and others on the subject of behavior and investing.

## INVESTMENTS FOR SELF-DIRECTED IRAs

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**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

### OBJECTIVE:

The participant will learn how to advise clients on taking charge of their retirement plans. This program explores the overlooked truths buried in §§ 408 and 401, Individual Retirement Arrangements (IRAs) and § 401(k) plans. The participant will learn that securities are only a small part of what is available for investment, and that non-traditional investments such as real estate, mortgages, private placements, and precious metals are all possible and legal.

### PROGRAM HIGHLIGHTS:

- Summary of §§ 408 and 401 highlights: plan types and specifications.
- Prohibited transactions and disqualified persons: how to “color within the lines.”
- Services provided by non-fiduciary custodians and plan recordkeepers.
- Debt-financed real estate.
- Case studies:
  - Real estate option purchase;
  - Private placement;
  - Notes, secured and unsecured;
  - Real estate purchase using LLC or other entity;
  - Physical precious metals acquisition.
- Overfunding of plan: penalties vs. opportunities.
- Unrelated Business Income Tax: Why it’s a good thing!
- How to expand your business to include retirement investment options for clients.

**PRIOR KNOWLEDGE REQUIRED:** General understanding of retirement plans and investing

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4 (General and Real Estate)

### AUTHORS/INSTRUCTORS:

**Catherine Wynne**, co-founder and president of New Direction IRA, Inc., is a nationally recognized expert on IRS rules for self-directed IRA investing and alternative assets. She consults with clients on larger, complex IRA deal structures and provides education about self-directed IRAs. She has a degree in structural engineering from the University of Pittsburgh.

**William W. Humphrey**, CPA, co-founder and CEO of New Direction IRA, Inc., is recognized as an expert in self-directed IRAs, HSAs, and other tax-advantaged accounts, as well as the IRS codes pertaining to these investments. An experienced CPA, he has focused on income tax, auditing, tax-related real estate issues, and forensic accounting for more than 20 years. He received his bachelor’s degree in business from the University of North Carolina, Chapel Hill, and has done graduate study in finance, accounting, and economics at the University of Colorado, Boulder.

**Half day: Scheduled 7/11/14 8:30, 10/13/14 8:30**

# INVESTMENTS FOR SELF-DIRECTED IRAs (Advanced)

**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## OBJECTIVE:

This program will take the self-direction of IRAs and § 401(k) accounts to the next level by providing in-depth analysis of court cases and IRS advisory opinions, abusive Roth transactions, and UBIT calculation and mitigation. The class will help participants advise clients how to get more out of their IRA accounts.

## PROGRAM HIGHLIGHTS:

- Detailed, interactive examples of debt-financed investment transactions; analysis of impact on operating investment return and impact on capital gains (UBIT).
- Analysis of different strategies to reduce long-term impact of UBI.
- Prohibited transactions: In-depth examples of where you can go wrong.
- Review of *Swanson* decision and the future of “IRA checkbook control.”
- The new Roth § 401(k) option.
- The *Rollins* case and its impact on the definition of a disqualified person.
- How to analyze the “sophisticated clients” IRA investment strategy.
- New court cases and advisory opinion letters.
- Abusive Roth transactions.
- Section 1031 exchange within an IRA.

**PRIOR KNOWLEDGE REQUIRED:** Basic knowledge of self-directed plans and ERISA rules, or Investments for Self-Directed IRAs seminar.

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4 (General and Real Estate)

## AUTHORS/INSTRUCTORS:

**Catherine Wynne**, co-founder and president of New Direction IRA, Inc., is a nationally recognized expert on IRS rules for self-directed IRA investing and alternative assets. She consults with clients on larger, complex IRA deal structures and provides education about self-directed IRAs. She has a degree in structural engineering from the University of Pittsburgh.

**William W. Humphrey**, CPA, co-founder and CEO of New Direction IRA, Inc., is recognized as an expert in self-directed IRAs, HSAs, and other tax-advantaged accounts, as well as the IRS codes pertaining to these investments. An experienced CPA, he has focused on income tax, auditing, tax-related real estate issues, and forensic accounting for more than 20 years. He received his bachelor’s degree in business from the University of North Carolina, Chapel Hill, and has done graduate study in finance, accounting, and economics at the University of Colorado, Boulder.

**Half day: Scheduled 7/11/14 1:00, 10/13/14 1:00**

# LONG-TERM CARE INSURANCE PLANNING

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**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

This course will enable participants to better analyze and assist clients as to the benefits, drawbacks, costs, and tax issues associated with long-term care insurance. In addition, attendees will learn how to manage the risk presented to the overall investment plan.

## **PROGRAM HIGHLIGHTS:**

- Understanding our changing society and the unique problems associated with aging.
- The costs involved and what your clients can expect to pay if they need care.
- What Medicaid does and does not cover and how much of a benefit is provided.
- Understanding long-term care insurance contracts.
- Federal and State of Colorado tax benefits.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of the issue

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney's professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**Perry J. Mattern** is a managing director–investment officer and senior private investment management portfolio manager with Wells Fargo Advisors, LLC in Cherry Creek. He received his undergraduate degree in financial management from the University of North Dakota. He is a Certified Financial Planner (CFP) professional and a Certified Investment Management Analyst (CIMA). He is also a National Football Players Association Registered Player Financial Advisor (this is not an endorsement of the NFL Players Association). He has extensive experience in meeting the special needs associated with high net worth clients in the areas of complex portfolio management, wealth transfer, business retirement and succession plans including ESOP transactions, charitable giving, and estate investment planning.

**Half day: Scheduled 8/22/14 8:30, 1/12/15 8:30**

## MEDICAID PLANNING

**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

### OBJECTIVE:

This course will explain the Medicaid “maze” so the practitioner can identify Medicaid pitfalls as well as planning opportunities for the retention of assets, before the family member applies for Medicaid. Medicaid fundamentals will be reviewed, to identify the most common mistakes an applicant may make. Building on the fundamentals, the course will then address the more common planning techniques as well as the most advanced ones, the “state of the art.”

### PROGRAM HIGHLIGHTS:

- Which assets are counted by Medicaid regulations, and how to value them.
- How the “at home,” community spouse is protected for assets and income.
- How to shelter assets by investing in exempt assets.
- How to enhance the community spouse’s resource allowance.
- How to avoid the payback to the State at the death of the applicant: estate recovery.
- Which trusts do and don’t work to protect assets from being considered by Medicaid.
- Planning for the disabled child on Medicaid.
- “Look back” rules and how to apply them.
- Why gifts after February 8, 2006, are a threat to the applicant’s long-term care.
- Dealing with an IRA in “spend down” planning.
- How to plan with the home.
- Why those gifts can allow sharing of the applicant’s assets: “reverse half-a-loaf.”
- The value of long-term care insurance in planning for gifts.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney’s professional competence. The program has been submitted for CLE credit in Colorado.

### AUTHOR/INSTRUCTOR:

**Tammy Conover** is the owner of Conover Law, LLC in Denver. Her practice is limited to probate litigation, including contested guardianship/conservatorship proceedings and breach of fiduciary duty actions, estate and trust administration, special needs planning and administration, and Medicaid qualification and planning. She is past chair of the executive counsel for the Elder Law Section of the Colorado Bar Association and current member of its Legislative Policy Committee, and is a member of the steering committee of the Guardianship/Conservatorship Section of the National Academy of Elder Law Attorneys. She is a frequent presenter on elder law topics and is author of the chapter “Medicaid: Recognizing the Potential Hazards in Your Practice” and co-author of “Estate Planning and Probate” in *Lawyers’ Professional Liability in Colorado*.

**Half day: Scheduled 7/9/14 1:00, 11/3/14 8:30**



# PERSONAL FINANCIAL PLANNING FOR DIVORCE

**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## OBJECTIVE:

This course provides participants with a turnkey approach to the divorce process using sound financial planning principles, which they can use to advise clients. Participants will learn skills for dealing with divorce from the time it is first contemplated through figuring out how to deal with the massive emotional and financial issues of the past, present, and future.

## PROGRAM HIGHLIGHTS:

- Learn how to minimize the financial damage of divorce.
- Figure out the best way to pay for divorce (before, during, and after) and to help negotiate a strong settlement.
- Differentiate between equitable and equal distributions by understanding the differences between community property states and common law states.
- Determine how to value close closely held businesses, stock options, nonqualified deferred compensation, and other gray areas.
- Gain an understanding of the many tax issues, including property settlement, alimony, child support, basis, business property, recapture, § 1031 exchanges, sale of assets after divorce, and ensuring that attorneys take tax issues into account during the settlement.
- Understand how to create pre-nuptial, post-nuptial, and cohabitation agreements.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of divorce

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

## AUTHOR/INSTRUCTOR:

**Jeffrey H. Rattiner**, CPA, CFP, M.B.A., RFC, is president of Rattiner's Financial Planning Fast Track Inc., a boot camp for professionals wishing to obtain the Certified Financial Planner (CFP) certification. He is also president of The JR Financial Group, Inc., which provides income tax and financial planning advice for consumers. An accomplished author, he has published seven books on financial planning topics with John Wiley & Sons, Bloomberg Press, American Management Association, and Harcourt Brace, and was a columnist for *Financial Planning* and *Financial Advisor* magazines. As an industry insider, he has been the Director of Professional Development & Corporate Sponsorship for the Institute of Certified Financial Planners (ICFP), the Director of Technical Standards for the Certified Financial Planner Board of Standards (CFP Board), and the Technical Manager in the Personal Financial Planning (PFP) Division of the AICPA. His lively and entertaining teaching style has served professionals well for more than 25 years.

**Half day: Scheduled 10/1/14 8:30**

# PERSONALITY MODELS: AN INTRODUCTION TO THE ENNEAGRAM, NINE WAYS OF LIVING AND WORKING

**NASBA FIELD OF STUDY:** Personal Development

## **OBJECTIVE:**

The participant will learn to use the Enneagram, a powerful tool for understanding the personality patterns that filter our lives and affect our leadership capabilities. Used by lawyers, engineers, and other professionals, the Enneagram is a nine-pointed geometric figure that maps out a system of basic viewpoints and ways of perceiving each other.

## **PROGRAM HIGHLIGHTS:**

- Brief introduction of Enneagram.
- How did it reach Westerners?
- What the Enneagram exposes.
- Who should use the Enneagram system and why should they use it?
- Structure of the Enneagram.
- Three triads (flavor of the nine personality types):
  - Head center;
  - Heart center;
  - Gut center.
- Basic summary of the nine types.
- Nine leadership strengths and challenges.
- Interactive group: share strengths and challenges of type.
- Review DVD of each Enneagram personality.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4 Personal Development

## **AUTHOR/INSTRUCTOR:**

**Sandra Ford Walston** is a learning consultant, speaker, writer, and corporate trainer with 20 years experience and has taught CPE programs for more than 14 years. She writes for *Chief Learning Officer*, *Strategic Finance*, and other publications and is the author of the internationally published bestseller *Courage, Stuck, and Face It!* She is certified to administer and interpret the Myers-Briggs Type Indicator® and the Enneagram and is the innovator of STUCKThinking® in the disciplines of courage behaviors, individual and organizational personalities, and leadership styles that focus on the human condition. Her undergraduate degree is from California State University San Jose.

**Half day: Scheduled 6/30/14 1:00**

## POWER EXCEL FOR CPAS

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**NASBA FIELD OF STUDY:** Specialized Knowledge and Applications

### **OBJECTIVE:**

The participant will exponentially increase their efficiency, effectiveness, and accuracy operating in Microsoft Excel through use of keyboard strokes and shortcuts, formulas to automate daily tasks, data management functions, and storytelling methodologies.

### **PROGRAM HIGHLIGHTS:**

- **Productivity:** Use the keyboard to perform every function for which you habitually use a mouse. This lesson is the foundation for the rest of the course and will have you performing spreadsheet symphonies with little effort.
- **Best practices:** Learn formatting and review processes that increase accuracy and minimize errors in your schedules and models.
- **Formulas:** Dramatically increase your calculation, lookup, analysis, and review power.
- **Database analysis:** Systematically and efficiently process exports from QuickBooks and other SQL databases you work with daily.
- **Storytelling:** Organize your data into charts that communicate a clear and concise message to your audience.
- **What's keeping you up at night?** Prior to the start of class, email the Excel process that troubles you the most to [tdcrandall@gmail.com](mailto:tdcrandall@gmail.com), and, time permitting, it will be solved in class, collectively and confidentially.

**PRIOR KNOWLEDGE REQUIRED:** Basic computer skills, basic understanding of Excel

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

### **AUTHOR/INSTRUCTOR:**

**Trevor D. Crandall** mastered Excel in various financial capacities throughout his career, including public companies, private equity firms, and startups. Noted as the Excel guru in each firm, he enjoys sharing his expertise and substantially increasing the daily production of the CPAs and executives he works with. He holds an MBA in finance from the University of Denver.

**Full day: Scheduled 7/8/14, 8/19/14, 9/23/14, 1/14/15**

# PROVIDING PERSONAL FINANCIAL PLANNING IN A CHANGING ENVIRONMENT

**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

The participant will develop the necessary skills to use personal financial planning knowledge to uncover issues, obstacles, and trends for operating in a changing environment. This program will reduce the learning curve the participant will encounter, through the use of a turnkey approach in dealing with today's significant issues.

## **PROGRAM HIGHLIGHTS:**

- Develop an in-depth practical approach to understanding, evaluating, and recommending strategies to clients on personal financial planning (PFP) issues.
- Learn how to diagnose client issues and concerns when working in a changing environment — whether changes are personal, or due to an unstable economic climate.
- Examine specialized topics, including closely held business owners, highly compensated employees, those who are suddenly single through divorce or recently widowed, baby boomers, and newly retired individuals.
- Understand the issues surrounding these specialized groups and how to uncover targeted solutions.
- Gain an advanced-level working knowledge in the personal financial planning subject areas of insurance, investments, education, employee benefits, retirement, and estate planning.

**PRIOR KNOWLEDGE REQUIRED:** A basic understanding of Form 1040

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Jeffrey H. Rattiner**, CPA, CFP, M.B.A., RFC, is president of Rattiner's Financial Planning Fast Track Inc., a boot camp for professionals wishing to obtain the Certified Financial Planner (CFP) certification. He is also president of The JR Financial Group, Inc., which provides income tax and financial planning advice for consumers. An accomplished author, he has published seven books on financial planning topics with John Wiley & Sons, Bloomberg Press, American Management Association, and Harcourt Brace, and was a columnist for *Financial Planning* and *Financial Advisor* magazines. As an industry insider, he has been the Director of Professional Development & Corporate Sponsorship for the Institute of Certified Financial Planners (ICFP), the Director of Technical Standards for the Certified Financial Planner Board of Standards (CFP Board), and the Technical Manager in the Personal Financial Planning (PFP) Division of the AICPA. His lively and entertaining teaching style has served professionals well for more than 25 years.

**Half day: Scheduled 9/15/14 1:00**

# QUARTERLY ECONOMIC UPDATE AND CURRENT MARKET SUMMARY

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**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

Participants will receive a detailed economic update with the latest analytical data affecting today's equity and fixed income markets. Participants will gain insight into the current dangers and opportunities, from a portfolio manager's perspective. The content will be delivered in an easy-to-understand format focusing on actionable information participants can use to assist clients immediately.

## **PROGRAM HIGHLIGHTS:**

- An economic review of where we've been, where we are, and where we are likely going.
- A detailed assessment of the current equity and fixed income markets.
- The fundamentals: are they signaling an over- or under-valued market?
- Global perspectives: Europe, emerging markets, and the Pacific Rim.
- Understanding tactical, cyclical, and strategic methods: how they work and why they matter.
- Risk management techniques, portfolio discipline, tactical tilts, and other considerations.
- Implementing alternative investment strategies in non-institutional portfolios.
- How to construct dynamic portfolios blending top-down thematic methods with bottom-up fundamentals.
- A review of current allocations by investment objective.
- Individual clients: a portfolio manager's perspective on expectations, emotions, and relationships.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Perry J. Mattern** is a managing director–investment officer and senior private investment management portfolio manager with Wells Fargo Advisors, LLC in Cherry Creek. He received his undergraduate degree in financial management from the University of North Dakota. He is a Certified Financial Planner (CFP) professional and a Certified Investment Management Analyst (CIMA). He is also a National Football Players Association Registered Player Financial Advisor (this is not an endorsement of the NFL Players Association). He has extensive experience in meeting the special needs associated with high net worth clients in the areas of complex portfolio management, wealth transfer, business retirement and succession plans including ESOP transactions, charitable giving, and estate investment planning.

**Half day: Scheduled 8/25/14 1:00**

## QUICKBOOKS: AT YEAR END

**NASBA FIELD OF STUDY:** Accounting — Accounting Services for Small Business

### OBJECTIVE:

The participant will learn how to process clients' QuickBooks data files received at year end in order to prepare the tax return and/or financial statements for the year. Deciding what to do with these files, and how best to do it, is often complicated. The course will cover the various considerations encountered in analyzing the client data file, fixing client errors, and preparing for year-end work using that data file, as well as helpful new features for 2015.

### PROGRAM HIGHLIGHTS:

- What to do with the outstanding amounts in AR and AP when converting an accrual balance sheet to a cash balance sheet.
- Set the closing date so that your clients don't make changes after you have done their tax return or audit.
- How to find changes the client made since last year.
- Common QuickBooks data year-end tasks, journal entry issues, batch enter transactions.
- Using QuickBooks Accountant Edition resources, including Client Data Review function.
- Learn how quarterly reviews can help reduce time spent at year end (and increase your revenue stream throughout the year).
- Identifying key indicators that data entry errors exist.
- Simple methods for applying corrections to clients' data.
- How you can help your clients avoid entry errors in the future.
- Learn when and how to make corrections to the QuickBooks data files.
- Review the changes and new features for Accountant Edition 2015, both Premier and Enterprise.
- Income tax features in QuickBooks that you can set and monitor to reduce tax prep time.
- Mapping QuickBooks to ProSeries, TurboTax, TurboTax Business, or Lacerte tax programs.
- Sales tax cleanup.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of QuickBooks Financial software

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 8

### AUTHOR/INSTRUCTOR:

**Marilyn Sudbeck**, CPA and Advanced Certified QuickBooks ProAdvisor, is a charter member of the Intuit Account Professionals Trainer and Writer Network and its only member in Colorado. She has a bachelor's degree from the University of Nebraska and a master's degree from the University of Denver. She has made QuickBooks presentations at the annual conference of the Illinois Society of CPAs, the Rocky Mountain Area Conference for Finance and Accounting Professionals, and the Sleeter Group's annual QuickBooks Consultants conference.

**Full day: Scheduled 11/20/14, 12/4/14**

# QUICKBOOKS BOOTCAMP

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**NASBA FIELD OF STUDY:** Specialized Knowledge and Applications

## **OBJECTIVE:**

Participants will learn how to perform basic QuickBooks operations to prepare accurate year-end financial statements that are the foundation for business tax return preparation, to support clients in either an accounting firm or an independent consulting environment. The emphasis is on getting up to speed quickly to connect professional accounting knowledge with using QuickBooks in a practical manner. Participants will learn how to perform a basic QuickBooks set up, use the accounting processes, perform a year-end close, and configure reports. The class will use QuickBooks Premier Accountant's Edition 2014.

## **PROGRAM HIGHLIGHTS:**

- Discussion of how QuickBooks can be both non-accountant friendly and accountant friendly at the same time.
- Demonstration of setting up a new company file.
- Instruction on using the basic lists to configure QuickBooks.
- Demonstrations of the accounting processes that can be done in QuickBooks.
- Instruction on formatting reports and producing basic financial reports.
- Tips and tricks for making corrections in the QuickBooks file.
- Procedures for setting up beginning balances in a new file.
- Checklists for preparing work papers and performing a year-end close.
- Overview of the variety of QuickBooks versions and their different features.
- Comparison of desktop, online, and remote access to QuickBooks files.

**PRIOR KNOWLEDGE REQUIRED:** Basic accounting

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Libby Smith**, a Certified QuickBooks ProAdvisor, has performed training and coaching with hundreds of clients for 25 years. She has practical business experience as the owner of a five-store chain of retail gift shops and as a legacy partner at Accounting for Success. Her teaching, writing, and speaking is focused on helping businesses improve through their people and their numbers. She has a bachelor's degree in education from Central Michigan University.

**Half day: Scheduled 8/18/14 8:30, 12/4/14 8:30, 1/9/15 8:30**

# QUICKBOOKS: COMMON MISTAKES CLIENTS MAKE AND HOW TO FIX THEM

**NASBA FIELD OF STUDY:** Accounting — Accounting Services for Small Business

## **OBJECTIVE:**

The participant will learn how to quickly and easily identify common QuickBooks errors clients make or situations they may not handle correctly, and understand the alternatives to effectively and efficiently correct them. Journal entries that can create issues in QuickBooks will be addressed.

## **PROGRAM HIGHLIGHTS:**

- Determine if your client has correctly entered transactions.
- Obtain a basic understanding of the alternatives available to fix errors.
- Learn methods of working efficiently with QuickBooks data files.
- Explore the symptoms and causes of common mistakes.
- Discover the solutions to eliminate the errors in the future.
- Learn the features of Client Data Review to locate and identify discrepancies.
- Learn the correct and proper way to fix sales tax errors and payroll errors.
- Determine if a journal entry can fix the mistake or only make it worse.
- Be able to teach your clients how to avoid these errors in the future.
- Learn how to enter transactions such as invoices, bills, checks, and credit cards easily by using data a client has supplied in an Excel worksheet.
- Determine how to prevent a client from changing data in previous periods and identify the changes they might make.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of QuickBooks Financial software

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Marilyn Sudbeck**, CPA and Advanced Certified QuickBooks ProAdvisor, is a charter member of the Intuit Account Professionals Trainer and Writer Network and its only member in Colorado. She has a bachelor's degree from the University of Nebraska and a master's degree from the University of Denver. She has made QuickBooks presentations at the annual conference of the Illinois Society of CPAs, the Rocky Mountain Area Conference for Finance and Accounting Professionals, and the Sleeter Group's annual QuickBooks Consultants conference.



# QUICKBOOKS: DESIGNING FORMS AND INVOICES

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**NASBA FIELD OF STUDY:** Specialized Knowledge and Applications

## **OBJECTIVE:**

The participant will learn how to design forms, invoices, and reports in QuickBooks. **This is a hands-on class and attendees should bring a laptop loaded with QuickBooks.** The laptop should be PC-based, not Macintosh, and QuickBooks can be any version/year. Participants may use a copy of their company file or a sample file provided in class.

## **PROGRAM HIGHLIGHTS:**

- Learn how to create forms such as invoices and sales receipts that don't "look like QuickBooks forms."
- Learn where to start with creating a form as a working template.
- Layout for window envelopes.
- Insert logo.
- Remove or modify lines around boxes.
- Create text boxes for special use.
- Add color.
- Modify fonts.
- Find pre-made templates for your use that you can modify.
- Learn how to create B/S and P&L reports with or without account numbers.
- Design your own form in class, with the instructor's help as needed.

## **PRIOR KNOWLEDGE REQUIRED:**

Working knowledge of computers and QuickBooks Financial software

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Marilyn Sudbeck**, CPA and Advanced Certified QuickBooks ProAdvisor, is a charter member of the Intuit Account Professionals Trainer and Writer Network and its only member in Colorado. She has a bachelor's degree from the University of Nebraska and a master's degree from the University of Denver. She has made QuickBooks presentations at the annual conference of the Illinois Society of CPAs, the Rocky Mountain Area Conference for Finance and Accounting Professionals, and the Sleeter Group's annual QuickBooks Consultants conference.

**Half day: Scheduled 6/10/14 8:30, 8/25/14 8:30**

# QUICKBOOKS: FOR CONTRACTORS AND CONSTRUCTION

**NASBA FIELD OF STUDY:** Accounting — Accounting Services for Small Business

## **OBJECTIVE:**

The participant will learn how to use QuickBooks to handle the special needs of their contractor and construction clients. Some of the features demonstrated are available only in QuickBooks Enterprise or the 2015 version of Premier Contractor.

## **PROGRAM HIGHLIGHTS:**

- Prepare estimates in QuickBooks for work to be done.
- Use estimates to create sales orders, purchase orders, and invoices.
- Learn how to create progress invoices.
- Invoice for percentage of completion or specific work performed.
- Enter and track change orders.
- Learn how to track payroll costs in reports when hours have been incurred and not yet paid.
- Use QuickBooks payroll to correctly bill for time and expenses.
- Learn how to use project and job costing, including Intuit integrated payroll.
- Use QuickBooks payroll to track workers' comp.
- Learn how to track different billing rates and allocate administrative overhead.
- Account for prepayments, deposits, and retainage.
- Track Work in Process.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of QuickBooks Financial software

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Marilyn Sudbeck**, CPA and Advanced Certified QuickBooks ProAdvisor, is a charter member of the Intuit Account Professionals Trainer and Writer Network and its only member in Colorado. She has a bachelor's degree from the University of Nebraska and a master's degree from the University of Denver. She has made QuickBooks presentations at the annual conference of the Illinois Society of CPAs, the Rocky Mountain Area Conference for Finance and Accounting Professionals, and the Sleeter Group's annual QuickBooks Consultants conference.

# QUICKBOOKS IN THE CLOUD

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**NASBA FIELD OF STUDY:** Accounting — Accounting Services for Small Business

**OBJECTIVE:**

Participants will learn the variety of QuickBooks versions that are available to them and their clients via the Internet. Accounting profession statistics show that over the next five years, a majority of accounting will be Cloud-based. This class will immerse participants in the features, benefits, and struggles of using QuickBooks in the Cloud to support and add value to client engagements.

**PROGRAM HIGHLIGHTS:**

- Overview of the current QuickBooks versions that available via the Internet.
- Demonstration of functionality of the different versions.
- Comparisons of features between Cloud-based and desktop versions of QuickBooks.
- Discussion of the differences between QuickBooks versions that have been designed for the Cloud vs. hosting QuickBooks in the Cloud.
- Introduction to third-party apps that expand the functionality of QuickBooks.
- Troubleshooting situations specific to Cloud computing.
- Resources for consultants who want to become proficient in supporting their clients via Cloud-based accounting.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of QuickBooks Financial software

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

**AUTHOR/INSTRUCTOR:**

**Libby Smith**, a Certified QuickBooks ProAdvisor, has performed training and coaching with hundreds of clients for 25 years. She has practical business experience as the owner of a five-store chain of retail gift shops and as a legacy partner at Accounting for Success. Her teaching, writing, and speaking is focused on helping businesses improve through their people and their numbers. She has a bachelor's degree in education from Central Michigan University.

**Half day: Scheduled 7/21/14 8:30, 9/25/14 1:00**

# QUICKBOOKS: IN YOUR OWN OFFICE

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## **NASBA FIELD OF STUDY:**

Business Management & Organization — Administration of a Public Accounting Practice

## **OBJECTIVE:**

Participants will learn how to use QuickBooks to increase efficiency in their own practices.

## **PROGRAM HIGHLIGHTS:**

- Better manage your billable and non-billable time: use time and expense billing to increase profits and achieve a more balanced workload among your professional staff.
- Produce profitability reports by type of services and by service providers in your office.
- Produce other key financial reports to help manage your practice.
- Learn about tools that will help you manage accounts receivable.
- Produce reports that will help you keep track of due dates.
- Set pricing structures by staff level, customer, and/or work performed.
- Learn the features and benefits of implementing merchant services.
- Learn how to use QuickBooks Letters to improve communications and new business development.
- Learn about your different backup options.
- Learn about QuickBooks Online and hosted services.
- Transfer QuickBooks files using QuickBooks Portable File.
- Work with the Accountant's Copy.
- Learn how to create journal entries and have your client import them properly.
- Learn the different ways to create and use a standard Chart of Accounts for many clients.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of QuickBooks Financial software

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Marilyn Sudbeck**, CPA and Advanced Certified QuickBooks ProAdvisor, is a charter member of the Intuit Account Professionals Trainer and Writer Network and its only member in Colorado. She has a bachelor's degree from the University of Nebraska and a master's degree from the University of Denver. She has made QuickBooks presentations at the annual conference of the Illinois Society of CPAs, the Rocky Mountain Area Conference for Finance and Accounting Professionals, and the Sleeter Group's annual QuickBooks Consultants conference.

## QUICKBOOKS: PAYMENT METHODS

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**NASBA FIELD OF STUDY:** Accounting — Accounting Services for Small Business

### **OBJECTIVE:**

Participants will learn about the different payment options offered by Intuit and third party suppliers, including payment by check, credit cards, and other methods.

### **PROGRAM HIGHLIGHTS:**

- Learn about standard payment by check and credit card.
- See how to enter ACH and debit card transactions.
- Issues with reconciling bank accounts.
- Is “Reconciliation Discrepancies” a fraud issue?
- Entering and reconciling credit card accounts: two methods and how it should be done.
- How to handle payments made in full and partial payments.
- Finance charges.
- Discussion of merchant service providers.
- Payments received from Amazon and other providers that withhold a fee.
- Minimum once-a-year procedure to detect fraud.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of QuickBooks Financial software

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

### **AUTHOR/INSTRUCTOR:**

**Marilyn Sudbeck**, CPA and Advanced Certified QuickBooks ProAdvisor, is a charter member of the Intuit Account Professionals Trainer and Writer Network and its only member in Colorado. She has a bachelor's degree from the University of Nebraska and a master's degree from the University of Denver. She has made QuickBooks presentations at the annual conference of the Illinois Society of CPAs, the Rocky Mountain Area Conference for Finance and Accounting Professionals, and the Sleeter Group's annual QuickBooks Consultants conference.

**Half day: Scheduled 6/23/14 8:30, 8/25/14 1:00**

# QUICKBOOKS: PAYROLL AND PAYROLL LIABILITIES

**NASBA FIELD OF STUDY:** Accounting — Accounting Services for Small Business

## **OBJECTIVE:**

The participant will learn about the different payroll options offered by Intuit, from do it yourself to full service, methods to determine and correct errors, and attaching payroll to jobs (for job costing).

## **PROGRAM HIGHLIGHTS:**

- The different payroll solutions offered by Intuit, including payroll specifically for accountants who do payroll for their clients.
- Set up and verify payroll items including officer salary, employee hourly pay, bonuses, commissions, withholdings, etc.
- Pay liabilities incurred by deductible health care, retirement plans, etc.
- Troubleshoot payroll items list in clients' payroll already set up.
- Manage and pay payroll tax liabilities; how to correct errors in past payrolls.
- Create "net pay" checks where the end result after taxes is to be a specified amount.
- Learn how to set up Colorado payroll with unemployment and unemployment surcharges.
- Learn about the effects of journal entries for correcting payroll.
- Examples of independent contractor issues in Colorado.
- How to enter the Denver Occupational Privilege Tax and similar taxes from other municipalities.
- How to enter third-party payroll information into QuickBooks.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of QuickBooks Financial software

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Marilyn Sudbeck**, CPA and Advanced Certified QuickBooks ProAdvisor, is a charter member of the Intuit Account Professionals Trainer and Writer Network and its only member in Colorado. She has a bachelor's degree from the University of Nebraska and a master's degree from the University of Denver. She has made QuickBooks presentations at the annual conference of the Illinois Society of CPAs, the Rocky Mountain Area Conference for Finance and Accounting Professionals, and the Sleeter Group's annual QuickBooks Consultants conference.

# QUICKBOOKS: PROJECT AND JOB COSTING

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**NASBA FIELD OF STUDY:** Accounting — Accounting Services for Small Business

## **OBJECTIVE:**

The participant will learn how to work with clients who use job and/or project costing, such as construction companies, law firms, accounting firms, and consultants. Determining accurate job costs helps the business create profitable future proposals. Some features may be available only in specific versions and editions of QuickBooks.

## **PROGRAM HIGHLIGHTS:**

- Creating estimates, proposals, and quotes.
- Turning estimates into invoices.
- Using progress invoicing either as a percentage of completion or for actual time and materials.
- How to handle customer deposits.
- Using Work in Process.
- Working with reimbursable expenses.
- Estimates vs. actual reports.
- Job profitability reports.
- Zero check technique.
- Applying labor and payroll costs to jobs.
- Applying payroll costs when hours have been worked but employee has not been paid.
- Setting specific pricing and price levels.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of QuickBooks Financial software

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Marilyn Sudbeck**, CPA and Advanced Certified QuickBooks ProAdvisor, is a charter member of the Intuit Account Professionals Trainer and Writer Network and its only member in Colorado. She has a bachelor's degree from the University of Nebraska and a master's degree from the University of Denver. She has made QuickBooks presentations at the annual conference of the Illinois Society of CPAs, the Rocky Mountain Area Conference for Finance and Accounting Professionals, and the Sleeter Group's annual QuickBooks Consultants conference.

**Half day: Scheduled 9/24/14 8:30**

# QUICKBOOKS: REPORTING

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**NASBA FIELD OF STUDY:** Specialized Knowledge and Applications

**OBJECTIVE:**

The participant will learn how to create, customize, and save reports in QuickBooks. **This is a hands-on class and attendees should bring a laptop loaded with QuickBooks.** The laptop should be PC-based, not Macintosh, and QuickBooks can be any version/year. Participants may use a copy of their company file or a sample file provided in class.

**PROGRAM HIGHLIGHTS:**

- Create basic reports in QuickBooks for management decision making.
- Customize various reports.
- Prioritize a few reports for easy access.
- Create reports that become templates for additional reporting.
- Create and review reports that provide information for accountants.
- Set up chart of accounts for tax reporting (can be used for importing to tax software).
- Repurpose reports for additional information.
- Review reports that may assist in the discovery process in questionable situations.
- Request a specific report that participants will design collaboratively while in class.

**PRIOR KNOWLEDGE REQUIRED:**

Working knowledge of computers and QuickBooks Financial software

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

**AUTHOR/INSTRUCTOR:**

**Marilyn Sudbeck**, CPA and Advanced Certified QuickBooks ProAdvisor, is a charter member of the Intuit Account Professionals Trainer and Writer Network and its only member in Colorado. She has a bachelor's degree from the University of Nebraska and a master's degree from the University of Denver. She has made QuickBooks presentations at the annual conference of the Illinois Society of CPAs, the Rocky Mountain Area Conference for Finance and Accounting Professionals, and the Sleeter Group's annual QuickBooks Consultants conference.



# QUICKBOOKS: SOLVING CHALLENGING ISSUES, PART I

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**NASBA FIELD OF STUDY:** Accounting — Accounting Services for Small Business

## **OBJECTIVE:**

The participant will learn how to solve challenging issues that may arise in working with their clients, that are not covered in standard guide books. Such issues may be easy to solve if the CPA or bookkeeper knows how to correct the entry in QuickBooks. **Note:** The instructor will address specific questions if sent to [marilyn@nimbusqb.com](mailto:marilyn@nimbusqb.com) at least one week in advance.

## **PROGRAM HIGHLIGHTS:**

- Set up sales tax correctly for Colorado locations.
- Set up and map sales tax for QuickBooks Point of Sale systems.
- Configuring preferences to reflect client needs.
- Learn what to do when the cash basis balance sheet has amounts in AR and AP.
- Write off bad debt properly; non-taxable vs. taxable items.
- Set up inventory, non-inventory, and services for correct reporting.
- Learn how to work with QuickBooks when a vendor and a customer are the same entity.
- Use classes and types to differentiate categories in reports.
- Missing and duplicate invoice report.
- Use of items and sub-accounts.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of QuickBooks Financial software

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Marilyn Sudbeck**, CPA and Advanced Certified QuickBooks ProAdvisor, is a charter member of the Intuit Account Professionals Trainer and Writer Network and its only member in Colorado. She has a bachelor's degree from the University of Nebraska and a master's degree from the University of Denver. She has made QuickBooks presentations at the annual conference of the Illinois Society of CPAs, the Rocky Mountain Area Conference for Finance and Accounting Professionals, and the Sleeter Group's annual QuickBooks Consultants conference.

**Half day: Scheduled 7/24/14 1:00, 10/2/14 8:30**

## QUICKBOOKS: SOLVING CHALLENGING ISSUES, PART II

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**NASBA FIELD OF STUDY:** Accounting — Accounting Services for Small Business

### OBJECTIVE:

The participant will learn how to solve challenging issues that may arise in working with their clients, that are not covered in standard guide books. Such issues may be easy to solve if the CPA or bookkeeper knows how to correct the entry in QuickBooks. **Note:** The instructor will address specific questions if sent to [marilyn@nimbusqb.com](mailto:marilyn@nimbusqb.com) at least one week in advance.

### PROGRAM HIGHLIGHTS:

- Reduce large files.
- Create a period set of books for audits, sale of company, personal divorce, business divorce, etc.
- What to do when a balance sheet is out of balance.
- Analyze and fix data file.
- Negative inventory: financial impact, determine amounts, correct inventory count.
- Working with multi-currency.
- Working with unit of measure.
- Working with credit cards in QuickBooks: using, taking (including mobile), reconciling.
- Batch invoicing.
- Recurring payments from customers.
- Proper use of Other Names List.

**PRIOR KNOWLEDGE REQUIRED:** Working knowledge of QuickBooks Financial software

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Advanced

**RECOMMENDED CREDIT HOURS:** 4

### AUTHOR/INSTRUCTOR:

**Marilyn Sudbeck**, CPA and Advanced Certified QuickBooks ProAdvisor, is a charter member of the Intuit Account Professionals Trainer and Writer Network and its only member in Colorado. She has a bachelor's degree from the University of Nebraska and a master's degree from the University of Denver. She has made QuickBooks presentations at the annual conference of the Illinois Society of CPAs, the Rocky Mountain Area Conference for Finance and Accounting Professionals, and the Sleeter Group's annual QuickBooks Consultants conference.

# RETHINKING ASSET ALLOCATION STRATEGIES FOR THE NEXT 50 YEARS

**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

Participants will learn about asset allocation as a concept from its inception, modifications and improvements over time, and modern-day asset allocation strategies currently in use; and explore relevant current events and macroeconomic themes, considering their potential implications for investors and asset allocation strategies.

## **PROGRAM HIGHLIGHTS:**

- Understand the initial concepts of asset allocation, changes and developments to the concept over time, and why we still use it today.
- Explore relevant investment strategies that manage an investor's asset allocation either strategically, tactically, or dynamically.
- Explore long-term macroeconomic themes, both past and present, and their potential implications for investor portfolios.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of investments

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHOR/INSTRUCTOR:**

**Joseph E. Hubbard**, CPA, CFP, is director and investment advisor representative at Keystone Capital Advisors, operating under First Financial Equity Corp. He has more than 20 years experience in tax, investment, and wealth management, and focuses his practice on providing comprehensive investment and financial planning advice to his clients. He earned his undergraduate degree in business administration with a concentration in accounting at California Polytechnic University San Luis Obispo and Master of Taxation degree from the Graduate Tax Program at the University of Denver. He began his public accounting career with Arthur Andersen and PricewaterhouseCoopers. He has also lectured for PwC National Manager Training, local CPA firms, and the CSU Executive M.B.A. program and is a contributing member to "The Colorado Business Economic Outlook" published by the University of Colorado.

**Full day: Scheduled 9/18/14**

OTHER

# RETIREMENT INCOME DISTRIBUTION: FOUR METHODS

**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

Participants will learn about the four most common retirement income distribution options, their sustainable income levels, and the advantages and disadvantages of each, as well as the pros and cons of annuity income riders.

## **PROGRAM HIGHLIGHTS:**

- Overview of the history of retirement income planning and demographic changes.
- Research over the past decade and how the market focus has shifted.
- Financial planning considerations.
- Ramifications of the four objectives of financial institutions.
- Client considerations.
- Clarification of the five necessary tasks of a retirement plan.
- The four most common methods used for retirement income distribution: immediate or future annuitization, guaranteed withdrawal income riders, withdrawal method, and laddering (time segmented).
- The inefficiencies of the withdrawal method (the most popular method).
- Demonstration of the random capitalization disorder risk applied to variable annuities and a retiree using the withdrawal method.
- The four income riders found on equity income annuities and variable annuities.
- The potential realities of the fictitious account on an equity income annuity.
- Techniques for building income ladders.
- Modeling to demonstrate the use of a combination of methods.

## **PRIOR KNOWLEDGE REQUIRED:**

Basic understanding of investments, taxation, and the needs of retirees.

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Daniel C. Flanscha** is president of Longs Peak Education and has more than 25 years experience in the financial services industry, including working for a Fortune 500 company as one of its top 100 managers. He earned a bachelor's degree from Iowa State University and is a Chartered Life Underwriter (CLU), Chartered Financial Consultant (ChFC), and Certified Financial Planner (CFP).

**Half day: Scheduled 6/17/14 8:30, 10/14/14 8:30**

## SECTION 529 COLLEGE SAVINGS PLANS

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**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

### **OBJECTIVE:**

Participants will learn how § 529 plans work, the taxable implications of their use, and how they can impact estate planning and financial aid. Family dynamics with sample scenarios will be discussed, as well as distinctions between qualified and nonqualified distributions, institutions, plan transfers, and rollovers. Participants will gain the information and understanding needed to engage and educate clients according to their individual situations.

### **PROGRAM HIGHLIGHTS:**

- Learn how to differentiate between the general, gift tax, and state-specific tax benefits.
- Understand the impact on financial aid and estate planning.
- Distinguish between the different types of account withdrawals.
- Learn the plan types and recognize the underlying plan investments.
- Colorado-specific § 529 status and details, with comparisons to other states' statutes.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

### **AUTHOR/INSTRUCTOR:**

**Vince Sullivan** is advisor relations manager at CollegenInvest. He has worked in the financial services industry for more than 20 years, focusing mostly on marketing and distribution of packaged products such as mutual funds and annuities. He works out of CollegenInvest's main office in Denver.

**Half day: Scheduled 6/9/14 8:30, 9/23/14 8:30**

OTHER

# STRUCTURING RETIREMENT PLANS FOR HIGH INCOME TAXPAYERS

**FIELD OF STUDY:** Taxes — Compensation Considerations for Taxation

## **OBJECTIVE:**

The participant will learn how to structure retirement plans for medical doctors and other professionals using “cross testing” to allow them to contribute more for their retirement plans without driving up employee cost.

## **PROGRAM HIGHLIGHTS:**

- Comparison of the § 401(k) plan to profit sharing and defined benefit plans.
- Review of the four types of defined benefit plans: § 414(x), § 412(e)(3), traditional, and cash balance.
- Discussion of “cross testing”: how to factor in age, compensation, and length of service when calculating contributions to a plan.
- How to reduce the tax liability of a small company and increase tax deductible retirement contributions using DB/DC combination plans under PPA 2006.
- The three “tests” under §§ 401(a)(26), 410(b), and 401(a)(4): how they affect plan designs.
- Satisfying nondiscrimination using the “general test” under Reg. § 1.401(a)(4)-(8) and calculating EBARs; what is an EBAR?
- The U.S. Supreme Court’s 2010 ruling on floor-offset arrangements in *Conkright v. Frommett*, and what it means for plan administration.
- Age-weighted profit sharing plans and new comparability plans vs. § 401(k) plans: what is best for your client?
- Plan designs, plan studies, retirement plan reviews, and sample cases to improve the bottom line for your client.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of ERISA plans — defined benefit, defined contribution, and profit sharing plans

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

The subject matter of this program is directly related to the practice of law and will increase an attorney’s professional competence. The program has been submitted for CLE credit in Colorado.

## **AUTHOR/INSTRUCTOR:**

**Nicholas A. Paleveda**, M.B.A., J.D., LL.M., is the CEO of National Pension Partners in Bellingham, Washington. He is licensed before the U.S. Supreme Court and is an adjunct Professor in the Graduate Tax Program at Northeastern University in Boston. He is a contributing author for *The Life Insurance Answer Book on Qualified Plans and Estate Planning* (Panel Publishing 1997) and “Small Business Plans Face Funding Dilemma” in *Journal of Accountancy*, May 2009. He received his B.A. and M.B.A. degrees from the University of South Florida, J.D. from the University of Miami, and LL.M. in taxation from the University of Denver Graduate Tax Program.

**Half day: Scheduled 10/29/14 1:00, 12/4/14 1:00**

# TAX, INVESTMENT & FINANCIAL PLANNING FOR TODAY'S MILLIONAIRE NEXT DOOR

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**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

Participants will learn about many of the planning opportunities for higher net worth investors. While general planning, administrative issues, taxes and investment strategies can be viewed independently, they often overlap, causing a variety of issues for the planning team. These important planning concepts will be considered both individually and in context with other client issues.

## **PROGRAM HIGHLIGHTS:**

- Investment strategies for high net worth investors.
- Financial planning strategies for high net worth investors.
- Tax planning for high net worth investors.
- Goals-based planning.
- Relevant updates to professional standards of those giving financial advice.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of investments

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

## **AUTHOR/INSTRUCTOR:**

**Joseph E. Hubbard**, CPA, CFP, is director and investment advisor representative at Keystone Capital Advisors, operating under First Financial Equity Corp. He has more than 20 years experience in tax, investment, and wealth management, and focuses his practice on providing comprehensive investment and financial planning advice to his clients. He earned his undergraduate degree in business administration with a concentration in accounting at California Polytechnic University San Luis Obispo and Master of Taxation degree from the Graduate Tax Program at the University of Denver. He began his public accounting career with Arthur Andersen and PricewaterhouseCoopers. He has also lectured for PwC National Manager Training, local CPA firms, and the CSU Executive M.B.A. program and is a contributing member to "The Colorado Business Economic Outlook" published by the University of Colorado.

**Full day: Scheduled 11/6/14**

OTHER

# TIME MANAGEMENT: HOW PREFERENCES AFFECT THE WAY YOU WORK

**NASBA FIELD OF STUDY:** Personal Development — Time Management

## **OBJECTIVE:**

The participant will learn skills that can be applied the next day to improve time management approaches that collide at work. After learning the two critical preferences of time management, participants will identify their own style, learn the strengths and weaknesses of both approaches, and learn how to work with clients and employees with the same or different style.

## **PROGRAM HIGHLIGHTS:**

- Brief review of “what is time.”
- Identify and compare the two time management styles (“Jupiter” and “Pluto”), which are worlds apart in their approach.
- Discover the assets/gifts of both time management styles.
- Recognize the liabilities/pitfalls of both time management styles.
- Distinguish the most common feedback about the effective and efficient use of both time management approaches.
- Discuss workplace scenarios that impact both approaches as they affect morale, team effectiveness, and efficiency.
- Understand the five action steps that identify tasks and priorities.
- Discover how to use a master list and daily list to support new time management skills.
- Organizational tips:
  - Ten Commandments to time management;
  - Where is your “sweet spot”?
  - Best time to respond.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4 Personal Development

## **AUTHOR/INSTRUCTOR:**

**Sandra Ford Walston** is a learning consultant, speaker, writer, and corporate trainer with 20 years experience and has taught CPE programs for more than 14 years. She writes for *Chief Learning Officer*, *Strategic Finance*, and other publications and is the author of the internationally published bestseller *Courage, Stuck, and Face It!* She is certified to administer and interpret the Myers-Briggs Type Indicator® and the Enneagram and is the innovator of STUCKThinking® in the disciplines of courage behaviors, individual and organizational personalities, and leadership styles that focus on the human condition. Her undergraduate degree is from California State University San Jose.

**Half day: Scheduled 9/17/14 1:00**



# TURNAROUND STRATEGIES

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**NASBA FIELD OF STUDY:** Business Management and Organization

**OBJECTIVE:**

The participant will learn how to turn around loss-making businesses by applying organizational best practices and integrating financial, accounting, tax, and human resource policies in a manner which maximizes profits.

**PROGRAM HIGHLIGHTS:**

- Course will include eight different case studies of actual turnaround situations: actions taken and successes obtained.
- Identify relevant financial information for profitable decision making.
- Understand why cost control is the key means of increasing profitability, and how to do more with less.
- Use margin analysis to identify fraud.
- Demonstrate how a cash flow forecast can become the one critical document by which to manage the entire company.
- Understand Management by Objectives, and why getting everyone “on the bus” with you is critical to success.
- How to develop a detailed plan of action with milestones to achieve and results expected.
- Understand why “planning” at all levels of the organization will lead to vast increases in profitability.
- Learn how to select, manage, and compensate third-party administrators for payroll, benefits, and risk management.
- Determine how the myriad tax laws are applied to your business and use them to your advantage; introduction to transfer pricing.
- Application of all the above in an international environment.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 8

**AUTHOR/INSTRUCTOR:**

**Philip G. Varley**, FCA, MBA, CPA, is CEO of The Barrington Group Inc., a consulting firm in Littleton offering interim executive management primarily to private equity groups to assist in resolving troubled portfolio companies, and has performed eight turnarounds. He began his career in London with Arthur Andersen, then obtained his CPA license and worked for Ernst and Whinney, as international controller for a software company, finance director for McGraw Hill, and CFO raising \$50 million for two VC-based startups before focusing on turnarounds. He is the author of *Failure Is Not an Option: The 12-Step Plan to Successful Turnarounds*.

**Full day: Scheduled 8/26/14, 12/11/14**

# UNDERSTANDING SOCIAL SECURITY BENEFITS FOR LIFETIME INCOME PLANNING

**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

Participants will learn the importance of Social Security planning — the options that individuals have in benefit selection and how essential it is to consider the lifetime implications for individuals, spouses, divorced spouses, survivors, and even dependent children or grandchildren. Case studies will highlight how to maximize potential lifetime earnings through judicious use of benefit combinations.

## **PROGRAM HIGHLIGHTS:**

- Understanding the lifetime value of Social Security benefits.
- Benefit viability and sustainability in the current fiscal climate and the foreseeable future.
- Determination of Social Security benefits.
- Personal, spousal, divorced spouse, and survivor benefits.
- Benefit opportunities to maximize potential for lifetime earnings.
- Taxation of benefits.
- Benefit integration in overall retirement income planning.
- Impact on investment portfolios due to benefit election options or election delays.
- Case studies.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHORS/INSTRUCTORS:**

**Michael C. Gerali**, CLU, ChFC, CFEd, is an expert in the funding of healthcare risks and costs for businesses and individuals. His company, Jester Financial Technologies, has developed an online tool to forecast healthcare costs in retirement. He is an instructor for the Heartland Institute of Financial Education and has been a featured speaker at numerous national conferences on the topics of Retiree Pension and Healthcare Obligations along with the recently enacted Affordable Care Act. He is the co-author of *What You Don't Know About Retirement Will Hurt You!* and its forthcoming followup, *What You Don't Know About Obamacare Will Hurt You!* He earned a bachelor's degree in finance at the University of Colorado at Boulder.

# USING FORM 1040 TO IDENTIFY FINANCIAL PLANNING NEEDS AND OPPORTUNITIES

**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

The participant will learn a unique approach to go over the Form 1040 line by line to determine critical exposures and uncover financial planning opportunities for clients, in conjunction with tax planning services already being provided.

## **PROGRAM HIGHLIGHTS:**

- Understand the financial planning exposures that exist for each type of client.
- Determine which Form 1040 line items to address initially, to make it more conducive for the client to act immediately.
- Discover unique and creative opportunities in assisting clients to implement proper resolutions in addressing the client's long-term tax and financial planning perspective.
- Gain an understanding of how financial planning and tax planning ideas really complement one another.
- Evaluate the thought process that clients go through and the real information you help bring to the table.
- Uncover the myths of financial planning found on the tax return as well as in the client's mind, and replace them with factual realistic and practical solutions.

**PRIOR KNOWLEDGE REQUIRED:** A basic understanding of Form 1040

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Jeffrey H. Rattiner**, CPA, CFP, M.B.A., RFC, is president of Rattiner's Financial Planning Fast Track Inc., a boot camp for professionals wishing to obtain the Certified Financial Planner (CFP) certification. He is also president of The JR Financial Group, Inc., which provides income tax and financial planning advice for consumers. An accomplished author, he has published seven books on financial planning topics with John Wiley & Sons, Bloomberg Press, American Management Association, and Harcourt Brace, and was a columnist for *Financial Planning* and *Financial Advisor* magazines. As an industry insider, he has been the Director of Professional Development & Corporate Sponsorship for the Institute of Certified Financial Planners (ICFP), the Director of Technical Standards for the Certified Financial Planner Board of Standards (CFP Board), and the Technical Manager in the Personal Financial Planning (PFP) Division of the AICPA. His lively and entertaining teaching style has served professionals well for more than 25 years.

OTHER

**Half day: Scheduled 11/7/14 8:30**

## VIRTUAL BOOKKEEPING WITH XERO

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**NASBA FIELD OF STUDY:** Specialized Knowledge and Applications

**OBJECTIVE:**

Virtual bookkeeping and Cloud accounting are quickly becoming the service option of choice for both new and existing small businesses. Participants will learn how the environment and clients' needs are changing, understand the necessary components of Cloud accounting, and develop a Cloud accounting strategy. Bring a laptop if you would like to follow along in a live environment.

**PROGRAM HIGHLIGHTS:**

- Overview and benefits of Cloud accounting.
- Key components of a Cloud accounting environment.
- Introduction to Xero.
- Deeper dive into the essential functions of Xero.
- Trends in service offering plans.
- Value-based billing.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

**AUTHOR/INSTRUCTOR:**

**Rod Schiller**, CPA, founder of JuvoTax CPAs, is an accomplished accounting and tax professional with 15 years of experience including accounting software development, public accounting, and corporate accounting. He now focuses on helping small business clients save time and money by implementing a Cloud-based accounting system, and optimizing taxes through appropriate planning opportunities. He earned a bachelor's degree in mathematics at Kansas State University and master's degree in accounting from The University of Texas at Dallas.

# WHAT THE CPA NEEDS TO KNOW ABOUT INSURANCE PLANNING

**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

The participant will learn about significant insurance issues and how to evaluate, diagnose, and provide well-thought-out recommendations to fit clients' insurance needs. CPAs will learn how to assess the situation, ask the right questions to help protect themselves and their clients from the many risks inherent in our society, and formulate suggestions when addressing each type of insurance exposure.

## **PROGRAM HIGHLIGHTS:**

- Determine how to evaluate and differentiate among insurance companies.
- Gain a working knowledge of life, disability, health, long-term care, homeowners, and automobile, professional, and personal liability insurance.
- Work through the differences, understand the exposures, select recommendations, and evaluate when to use and not use each type of insurance.
- Learn how to protect clients from the many risks inherent in our society, before they occur, and when to use or not use specific insurance options.
- Understand how to discuss insurance issues with the insurance agent.

**PRIOR KNOWLEDGE REQUIRED:** Basic understanding of insurance

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Jeffrey H. Rattiner, CPA, CFP, M.B.A., RFC**, is president of Rattiner's Financial Planning Fast Track Inc., a boot camp for professionals wishing to obtain the Certified Financial Planner (CFP) certification. He is also president of The JR Financial Group, Inc., which provides income tax and financial planning advice for consumers. An accomplished author, he has published seven books on financial planning topics with John Wiley & Sons, Bloomberg Press, American Management Association, and Harcourt Brace, and was a columnist for *Financial Planning* and *Financial Advisor* magazines. As an industry insider, he has been the Director of Professional Development & Corporate Sponsorship for the Institute of Certified Financial Planners (ICFP), the Director of Technical Standards for the Certified Financial Planner Board of Standards (CFP Board), and the Technical Manager in the Personal Financial Planning (PFP) Division of the AICPA. His lively and entertaining teaching style has served professionals well for more than 25 years.

**Half day: Scheduled 9/29/14 1:00**

# WHAT YOUR BROKER DOES NOT WANT YOU TO KNOW ABOUT LIFE INSURANCE

**NASBA FIELD OF STUDY:** Administrative Practice — Personal Financial Planning

## **OBJECTIVE:**

The participant will learn about critical issues surrounding life insurance that the broker won't discuss: how to identify overlooked and often unprotected exposures, and how to provide well-thought-out recommendations to fit the needs of clients.

## **PROGRAM HIGHLIGHTS:**

- Determine how to compare, assess, and select a life insurance company.
- Work through the differences among life insurance policy types and determine when to use each.
- Uncover uses of life insurance for personal issues when dealing with charitable uses, wealth replacement policies, divorce situations, irrevocable life insurance trusts (ILITs), and revocable trusts.
- Determine business uses of life insurance needs through adoption of buy-sell agreements, nonqualified deferred compensation, life insurance in qualified plans, key employee, § 162 plans, and split-dollar plans.
- Identify and explain the ongoing income needs of survivors.
- Understand the income, gift, and estate tax angles for life insurance.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Basic

**RECOMMENDED CREDIT HOURS:** 4

## **AUTHOR/INSTRUCTOR:**

**Jeffrey H. Rattiner**, CPA, CFP, M.B.A., RFC, is president of Rattiner's Financial Planning Fast Track Inc., a boot camp for professionals wishing to obtain the Certified Financial Planner (CFP) certification. He is also president of The JR Financial Group, Inc., which provides income tax and financial planning advice for consumers. An accomplished author, he has published seven books on financial planning topics with John Wiley & Sons, Bloomberg Press, American Management Association, and Harcourt Brace, and was a columnist for *Financial Planning* and *Financial Advisor* magazines. As an industry insider, he has been the Director of Professional Development & Corporate Sponsorship for the Institute of Certified Financial Planners (ICFP), the Director of Technical Standards for the Certified Financial Planner Board of Standards (CFP Board), and the Technical Manager in the Personal Financial Planning (PFP) Division of the AICPA. His lively and entertaining teaching style has served professionals well for more than 25 years.

# WOMEN WORKING WITH COURAGE: HOW TO CLAIM, APPLY AND RELY ON IT AT WORK

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**NASBA FIELD OF STUDY:** Personal Development

## **OBJECTIVE:**

The participant will learn to recognize situations when courageous leadership is called for, such as when exploring new ideas, confronting gossip, transitioning to a new career, transcending rejection, or taking initiative to face the hard facts, and to draw on this dormant virtue to find new solutions during times of uncertainty by thinking differently and challenging the status quo. The participant will learn to apply a three-step process for integrating courage in her professional and personal life.

## **PROGRAM HIGHLIGHTS:**

- Learn why only 11% of women perceive themselves as courageous.
- Discover the actions the courageous 11% of women have in common.
- Figure out your “courage portrait.”
- Utilize the Source Wheel diagram to identify the 12 behaviors of courage.
- Distinguish the importance of defining moments.
- Assess the Five Levels of Courage Consciousness chart.
- Draw from a reservoir of courage to succeed amid uncertainty:
  - Recognize hindrances in claiming courage;
  - Demonstrate how to be a courage change agent;
  - Discover what comprises courageous actions during stressful times;
  - Tackle the facts as they happen.
- Step up to your “next level” to consistently hit the bullseye target.
- Chart the correlation between courage and personal success.

**PRIOR KNOWLEDGE REQUIRED:** None

**INSTRUCTIONAL METHOD/LEVEL:** Group-Live; Intermediate

**RECOMMENDED CREDIT HOURS:** 4 Personal Development

## **AUTHOR/INSTRUCTOR:**

**Sandra Ford Walston** is a learning consultant, speaker, writer, and corporate trainer with 20 years experience and has taught CPE programs for more than 14 years. She writes for *Chief Learning Officer*, *Strategic Finance*, and other publications and is the author of the internationally published bestseller *Courage, Stuck, and Face It!* She is certified to administer and interpret the Myers-Briggs Type Indicator® and the Enneagram and is the innovator of STUCKThinking® in the disciplines of courage behaviors, individual and organizational personalities, and leadership styles that focus on the human condition. Her undergraduate degree is from California State University San Jose.

**Half day: Scheduled 7/2/14 8:30**

## TWO-DAY (16 HR.) PROGRAM SCHEDULE

PROGRAM	DATE	PAGE
Estate and Gift Tax Workshop.....	10/20-21 .....	44
Fundamentals of Oil & Gas Accounting.....	8/21-22 .....	121
Individual Tax Workshop.....	12/17-18, 12/22-23, 12-29-30, .....	60
	1/7-8, 1/22-23	
Qualified Pension & Profit Sharing Plans .....	9/24-25 .....	86

## FULL-DAY (8 HR.) PROGRAM SCHEDULE

PROGRAM	DATE	PAGE
Accountant's Liability: What Every Accountant Should Know .....	10/1 .....	110
Accounting and Auditing Changes Workshop .....	10/20, 12/8 .....	111
Accounting for Income Taxes Workshop: ASC 740 .....	6/25 .....	112
Accounting for Income Taxes Workshop: ASC 740 (Advanced).....	11/7 .....	113
Advanced Fiduciary Tax Workshop.....	7/11, 10/24, 2/11 .....	21
Advanced Partnership & LLC Tax Problems .....	10/28, 12/8, 1/13 .....	23
Advanced S Corporation Tax Workshop .....	6/27, 11/14, 2/12 .....	26
Annual Update Conference Day 1 .....	12/15 .....	109
Annual Update Conference Day 2 .....	12/16 .....	109
Auditing Standards Issued by the AICPA: Annual Update .....	7/17, 11/13 .....	114
Bankruptcy Taxation.....	9/9, 11/10 .....	29
Behavioral Finance: Psychology and Economics in Investing.....	5/27, 9/2 .....	132
Business Formation, Operation, and Succession .....	7/14, 12/11 .....	31
Business Valuation Bootcamp.....	9/16, 10/30 .....	133
Business Valuation Workshop (Advanced).....	9/8 .....	134
Business Valuation Workshop (Basic) .....	8/28 .....	135
Business Valuation Workshop (Intermediate) .....	9/5 .....	136
Compilation & Review Standards: Annual Update and Review .....	7/15, 9/3, 11/11 .....	116
Consolidated Tax Returns Workshop .....	6/11, 10/17 .....	34
Corporate Tax Refresher.....	7/8, 2/9 .....	38
Corporate Tax Workshop (Advanced) .....	10/7, 2/3 .....	39
Corporate Tax Workshop (Basic).....	10/3 .....	40
Divorce Tax Workshop.....	6/6, 8/29 .....	41
Estate and Gift Tax Basics .....	5/28, 9/30, 11/10 .....	43
Estate Planning.....	8/20, 12/5 .....	45
Estate Planning Tools.....	7/10, 9/16, 12/9 .....	46
Executive Compensation .....	11/19 .....	48
Exempt Organization Annual Reporting to the IRS: Form 990 .....	6/5, 11/19 .....	49
Exempt Organizations -- §501(c)(3) and Beyond .....	10/23 .....	50
Fiduciary Tax Workshop .....	6/13, 8/13, 8/27, 9/19, 10/1, 11/25, 2/5.....	53
Forensic Accounting (Basic) .....	8/18 .....	117
Forensic Accounting (Intermediate) .....	8/19 .....	118
Forensic Accounting (Advanced).....	8/20 .....	119
Fraudulent Financial Reporting Detection.....	11/14 .....	120
Fundamentals of Oil & Gas Taxation .....	8/14 .....	56
Individual Tax Planning .....	7/18, 9/12, 11/26 .....	59
International Taxation – Fundamentals.....	6/2, 8/11 .....	62
International Taxation – Inbound.....	6/10, 6/23, 9/10, 10/2, 12/1 .....	63
International Taxation – Outbound.....	6/19, 7/7, 8/14, 10/23, 12/5 .....	64
International Taxation – Tax Treaties .....	8/13 .....	65
Investments.....	10/3 .....	148
IRS Controversies: Helping Taxpayers in Troubled Times .....	9/15 .....	68
Life Insurance Products, Taxation, and Advanced Planning.....	1/13 .....	69
Multistate Corporate Income Taxation .....	7/21, 11/3 .....	72
Natural Resources Taxation .....	9/19, 1/16 .....	73
Oil & Gas Tax Partnership Issues.....	8/15 .....	78
Oil & Gas Tax: Advanced Topics .....	6/26, 10/30 .....	76



Oil & Gas Tax: Fundamentals .....	6/3, 10/16 .....	77
Partnership & LLC Tax Workshop (Advanced).....	7/25, 10/17, 2/10 .....	79
Partnership & LLC Tax Workshop (Basic) .....	6/20, 10/16, 1/21 .....	80
Pass-Thru Entities: Critical Operating Issues .....	11/17 .....	85
Power Excel for CPAs .....	7/8, 8/19, 9/23, 1/14 .....	155
Practical Guide to Auditing Changes .....	8/25, 12/1 .....	124
Practical Guide to Compilations and Reviews.....	10/21, 12/9 .....	125
Practical Guide to Financial Statement Presentation .....	8/26, 12/2 .....	126
Preparing Financial Statements for SMEs: Annual Update.....	7/16, 9/4, 11/12 .....	128
QuickBooks Bootcamp.....	8/18, 12/4, 1/9 .....	159
QuickBooks: At Year End .....	11/20, 12/4 .....	158
Real Estate Tax Workshop.....	10/21, 11/4 .....	87
Rethinking Asset Allocation Strategies for the Next 50 Years .....	9/18 .....	171
S Corporation Tax Workshop.....	5/30, 8/12, 8/26, 9/30, 10/10, 1/19.....	93
S Corporations: Operating Issues.....	12/10 .....	94
Sales & Use Taxes.....	6/18, 8/27, 11/4 .....	95
Selected Partnership & LLC Tax Problems.....	7/1, 8/14, 8/28, 10/2, 2/13.....	96
Selected Topics in Individual Tax .....	7/23, 8/11, 8/25, 9/29, 10/31 .....	97
Tax Accounting Problems and Issues.....	8/8, 1/20 .....	98
Tax Practice and Procedure .....	8/12 .....	100
Tax, Investment & Financial Planning for Millionaire Next Door ..	11/6 .....	175
Turnaround Strategies.....	8/26, 12/11 .....	177
Valuation of a Business: AICPA SSVS No. 1 .....	11/6 .....	129
Year 2014 Tax Update.....	11/14, 11/21, 1/5, 1/9, 1/23.....	105
Year-End Update for Return Preparers.....	1/26, 1/28, 1/30, 2/2, 2/4, 2/6.....	106
Your Client's Options After the Audit.....	5/28 .....	108

## HALF-DAY (4 HR.) PROGRAM SCHEDULE

PROGRAM	DATE	PAGE
Adding Personal Financial Planning Services to CPA Practice .....	5/19, 11/5, 1/29 .....	130
Advanced Exempt Organizations .....	10/29 .....	20
Advanced Like-Kind Exchanges .....	9/11, 11/5 .....	22
Advanced Real Estate Problems: Part I.....	11/20, 1/15 .....	24
Advanced Real Estate Problems: Part II.....	11/21, 1/15 .....	25
Alternative Minimum Tax .....	5/21, 6/26, 8/4, 11/21, 1/27 .....	27
Analyzing Life Insurance Policies .....	7/28, 10/6 .....	131
Asset Protection Planning Tools: What Works .....	10/7 .....	28
Basis Adjustment Under §754 .....	8/5, 10/8 .....	30
Choice of Entity Workshop.....	7/28, 9/10, 11/24 .....	32
Colorado State Tax Practice and Procedure .....	8/28 .....	33
Communication Preferences .....	10/6 .....	137
Constitutional Foundations of State Tax .....	10/22 .....	35
Corporate Liquidations.....	8/6, 1/29 .....	36
Corporate Reorganizations .....	8/7 .....	37
Courageous Leadership .....	9/18 .....	138
Cyber Security for CPAs: Part I .....	6/4, 9/9 .....	139
Cyber Security for CPAs: Part II .....	6/4, 9/9 .....	140
Employment Taxes: A Potentially Devastating Problem .....	10/22 .....	42
Family Limited Partnership Planning.....	6/19, 9/29 .....	51
Federal Tax Practice and Procedure Overview.....	9/8 .....	52
Financial Decisions Using the Lifetime Economic Acceleration ..	6/17, 10/14 .....	141
Five Key Business Planning Topics for Any Business Owner .....	6/12, 9/25, 12/9 .....	142
Foreign Pass Through Entities and Business Entities.....	8/4, 10/13 .....	54
Form 5500 Return Preparation.....	6/16, 9/29 .....	55
Getting Started as a Financial Planner.....	5/20, 10/27, 1/5 .....	143
Governance Responsibilities in the Not-for-Profit Sector.....	9/30 .....	122
Handling Federal and State Tax Audits .....	10/14, 12/2 .....	57
Health Insurance After the Affordable Care Act.....	8/13, 10/29 .....	144

## HALF-DAY PROGRAM SCHEDULE *continued*

Health Savings Accounts .....	5/29, 10/22 .....	58
How to Convert an IRA to a Roth Without Paying Income Tax ..	6/30, 11/5, 12/2 .....	145
How to Make It Rain and Grow Your CPA Practice .....	7/30, 10/7, 12/9 .....	146
International Taxation – Currency Translation .....	6/30, 8/12 .....	61
Introduction to Personal Financial Planning .....	9/5, 9/15 .....	147
Investments for Self-Directed IRAs.....	7/11, 10/13 .....	149
Investments for Self-Directed IRAs (Advanced) .....	7/11, 10/13 .....	150
IRS Collection Alternatives.....	8/11, 10/9, 1/7 .....	66
IRS Collections: The King's Life Blood.....	9/22 .....	67
Like-Kind Exchanges.....	5/22, 7/10, 9/11, 12/12, 1/27 .....	70
Long-Term Care Insurance Planning.....	8/22, 1/12 .....	151
Marital Dissolutions.....	6/18, 7/24, 9/17, 12/31 .....	71
Medicaid Planning .....	7/9, 11/3 .....	152
Net Investment Income and 3.8% Medicare Tax .....	5/20, 6/11, 7/22, 9/26, 1/6.....	74
Not-for-Profit Audit Committees.....	9/30 .....	123
Offers in Compromise .....	7/29, 10/6, 1/12 .....	75
Partnership Formations.....	8/15 .....	81
Partnerships & LLCs: Distributions.....	6/24, 10/9 .....	82
Partnerships & LLCs: Special Allocations.....	7/30, 12/19 .....	83
Passive Activity Losses .....	5/19, 6/5, 7/22, 9/26, 1/6.....	84
Personal Financial Planning for Divorce.....	10/1 .....	153
Personality Models: An Introduction to the Enneagram .....	6/30 .....	154
Practical Guide to Management of Your CPA Firm.....	12/3, 12/10 .....	127
Providing Personal Financial Planning in Changing Environment..	9/15 .....	156
Quarterly Economic Update and Current Market Summary .....	8/5 .....	157
QuickBooks in the Cloud .....	7/21, 9/25 .....	163
QuickBooks: Common Mistakes Clients Make .....	10/8 .....	160
QuickBooks: Designing Forms and Invoices .....	6/10, 8/25 .....	161
QuickBooks: For Contractors and Construction .....	7/2, 10/2 .....	162
QuickBooks: In Your Own Office .....	8/6 .....	164
QuickBooks: Payment Methods .....	6/23, 8/25 .....	165
QuickBooks: Payroll and Payroll Liabilities .....	11/3 .....	166
QuickBooks: Project and Job Costing.....	9/24 .....	167
QuickBooks: Reporting .....	6/9, 8/18 .....	168
QuickBooks: Solving Challenging Issues, Part I .....	7/24, 10/2 .....	169
QuickBooks: Solving Challenging Issues, Part II .....	8/21, 10/8 .....	170
Research & Development Credit.....	5/29, 10/29 .....	88
Resolving Tax Disputes Before the U.S. Tax Court.....	11/25 .....	89
Resolving Tax Disputes with IRS Appeals .....	6/17 .....	90
Retirement Income Distribution: Four Methods.....	6/17, 10/14 .....	172
Return Preparer Issues: Penalties, Injunctions, OPR.....	7/23 .....	91
Reverse Mortgages .....	6/12, 11/7 .....	92
Section 529 College Savings Plans.....	6/9, 9/23 .....	173
Structuring Retirement Plans for High Income Taxpayers.....	10/29, 12/4 .....	174
Tax Compliance for International Clients .....	6/6, 10/14 .....	99
Tax Research .....	8/7, 10/27, 1/14 .....	101
Taxation of Intellectual Property .....	9/5, 11/21 .....	102
Time Management: How Preferences Affect the Way You Work ..	9/17 .....	176
Understanding Social Security Benefits .....	7/9, 11/24 .....	178
Unrelated Business Taxable Income.....	6/19 .....	103
Using Form 1040 to Identify Financial Planning Needs.....	11/7 .....	179
Vacation Homes & Home Office Deduction .....	5/23, 7/14, 7/29, 1/29 .....	104
Virtual Bookkeeping with Xero .....	7/23, 10/27 .....	180
What the CPA Needs to Know About Insurance Planning.....	9/29 .....	181
What Your Broker Does Not Want You to Know: Life Insurance..	10/28 .....	182
Women Working With Courage .....	7/2 .....	183
Your Client's Fresh Start: IRS Collection Alternatives .....	1/15 .....	107

## CR&R AND ETHICS SCHEDULES

PROGRAM	DATE	TIME	PAGE
Colorado Rules & Regulations (2 hrs. ethics/CR&R)	6/16	1:00-2:40 p.m.	115
	10/28	3:00-4:40 p.m.	
	12/3	3:00-4:40 p.m.	
	12/13	10:30 a.m.-12:10 p.m.	
	12/19	3:00-4:40 p.m.	
Ethics in Tax Practice (2 hrs. ethics)	11/18	5:30-7:10 p.m.	47
	12/3	1:00-2:40 p.m.	
	12/12	8:30-10:10 a.m.	
Accountant's Liability (2 hrs. ethics)	10/1	8:30 a.m.-4:30 p.m.	110
Annual Update Conference (2 hrs. ethics)	12/15-16	see agenda in November	109
Federal Tax Practice and Procedure (1 hr. ethics)	9/8	8:30 a.m.-12:00 p.m.	52
Handling Federal and State Tax Audits (1 hr. ethics)	10/14	8:30 a.m.-12:00 p.m.	57
	12/2	8:30 a.m.-12:00 p.m.	
Return Preparer Issues: Penalties, etc. (4 hrs. ethics)	7/23	1:00-4:30 p.m.	91
Tax Compliance for International Clients (1 hr. ethics)	6/6	8:30 a.m.-12:00 p.m.	99
	10/14	1:00-4:30 p.m.	
Tax Practice and Procedure (2 hrs. ethics)	8/12	8:30 a.m.-4:30 p.m.	100
Your Client's Fresh Start: IRS Collections (1 hr. ethics)	1/15	8:30 a.m.-12:00 p.m.	107
Year 2014 Tax Update (1 hr. ethics)	11/14 (Durango)	8:30 a.m.-4:30 p.m.	105
	11/21 (GS)	8:30 a.m.-4:30 p.m.	
	1/5 (GS)	8:30 a.m.-4:30 p.m.	
	1/9 (GJ)	8:30 a.m.-4:30 p.m.	
	1/9 (FC)	8:30 a.m.-4:30 p.m.	
	1/23 (CS)	8:30 a.m.-4:30 p.m.	

## INTERNET SCHEDULE

*The following seminars may be viewed live on the Internet (see page 7). Additional seminars may be made available if requested in advance.*

PROGRAM	DATE	PAGE
Advanced Exempt Organizations	10/29	20
Advanced Fiduciary Tax Workshop	7/11, 10/24, 2/11	21
Advanced Like-Kind Exchanges	9/11, 11/5	22
Advanced Real Estate Problems: Part I	11/20, 1/15	24
Advanced Real Estate Problems: Part II	11/21, 1/15	25
Advanced S Corporation Tax Workshop	6/27, 11/14, 2/12	26
Alternative Minimum Tax	5/21, 6/26, 8/4, 11/21, 1/27	27
Basis Adjustment Under §754	8/5, 10/8	30
Business Formation, Operation, and Succession	7/14, 12/11	31
Choice of Entity Workshop	7/28, 9/10, 11/24	32
Consolidated Tax Returns Workshop	6/11, 10/17	34
Corporate Liquidations	8/6, 1/29	36
Corporate Reorganizations	8/7	37
Corporate Tax Refresher	7/8, 2/9	38
Corporate Tax Workshop (Advanced)	10/7, 2/3	39
Corporate Tax Workshop (Basic)	10/3	40
Divorce Tax Workshop	6/6, 8/29	41
Estate and Gift Tax Basics	5/28, 9/30, 11/10	43
Estate Planning Tools	7/10, 9/16, 12/9	46
Exempt Organizations -- §501(c)(3) and Beyond	10/23	50
Fiduciary Tax Workshop	6/13, 9/19, 11/25, 2/5	53
Foreign Pass Through Entities and Business Entities	8/4, 10/13	54
Form 5500 Return Preparation	6/16, 9/29	55
Individual Tax Planning	7/18, 9/12, 11/26	59

## INTERNET SCHEDULE *continued*

Individual Tax Workshop .....	12/17-18, 12/22-23, 12-29-30, .....	60
	1/7-8, 1/22-23 .....	
International Taxation – Fundamentals.....	6/2, 8/11 .....	62
International Taxation – Inbound.....	6/23, 9/10 .....	63
International Taxation – Outbound.....	7/7, 8/14 .....	64
International Taxation – Tax Treaties .....	8/13 .....	65
Like-Kind Exchanges.....	5/22, 7/10, 9/11, 12/12, 1/27 .....	70
Marital Dissolutions.....	6/18, 7/24, 9/17, 12/31 .....	71
Natural Resources Taxation .....	9/19, 1/16 .....	73
Net Investment Income and 3.8% Medicare Tax .....	7/22, 9/26, 1/6 .....	74
Offers in Compromise.....	7/29, 10/6, 1/12 .....	75
Oil & Gas Tax Partnership Issues.....	8/15 .....	78
Partnership & LLC Tax Workshop (Advanced).....	7/25, 10/17, 2/10 .....	79
Partnership & LLC Tax Workshop (Basic) .....	6/20, 10/16, 1/21 .....	80
Partnership Formations.....	8/15 .....	81
Partnerships & LLCs: Distributions.....	6/24, 10/9 .....	82
Partnerships & LLCs: Special Allocations.....	7/30, 12/19 .....	83
Passive Activity Losses .....	5/19, 6/5, 7/22, 9/26, 1/6 .....	84
S Corporation Tax Workshop.....	5/30, 10/10, 1/19 .....	93
S Corporations: Operating Issues.....	12/10 .....	94
Selected Partnership & LLC Tax Problems.....	7/1, 2/13 .....	96
Selected Topics in Individual Tax .....	7/23, 10/31 .....	97
Tax Accounting Problems and Issues.....	8/8, 1/20 .....	98
Tax Research .....	8/7, 10/27, 1/14 .....	101
Vacation Homes & Home Office Deduction .....	5/23, 7/14, 7/29, 1/29 .....	104
Year-End Update for Return Preparers.....	1/26, 1/28, 1/30, 2/2, 2/4, 2/6.....	106

# APPLICATION FOR NEW FIRM PASS

The Firm PASS is available for firms who wish to sign up their employees to attend an unlimited number of CPE4U programs during the year for a fixed rate:

Two employees: \$1850

Three employees: \$2400

Four employees: \$2900

Five or more employees: For pricing, call Linda Browning at 720-389-5900 with the number of people who will be on the PASS, and expected usage (total number of days).

The rules on page 190 for an Individual PASS also apply to the Firm PASS.

**Firms who had a Firm PASS in 2013, please use the preprinted renewal form sent to you.**

**Firm name** \_\_\_\_\_

**Address** \_\_\_\_\_

**City** \_\_\_\_\_ **State** \_\_\_ **Zip** \_\_\_\_\_ **Main Phone** (\_\_\_\_) \_\_\_\_\_

**Contact person for CPE** \_\_\_\_\_

**Email** \_\_\_\_\_ **Direct phone** (\_\_\_\_) \_\_\_\_\_

## Employees to be issued Firm PASSes:

Name	Email
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____

**Price for Firm PASS, valid May 19, 2014 – February 13, 2015: \$** \_\_\_\_\_

## PAYMENT METHOD

**Credit Card:** Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Exp. Date \_\_\_\_ / \_\_\_\_  
Billing Address \_\_\_\_\_ Zip \_\_\_\_\_  
Signature \_\_\_\_\_ Card Security Code \_\_\_\_\_  
**Fax to 720-708-3246**

**Check** enclosed in the amount of \$ \_\_\_\_\_, payable to **CPE4U Colorado**.  
**Mail to CPE4U Colorado, 4380 S Syracuse St Ste 110, Denver, CO 80237**

# APPLICATION FOR INDIVIDUAL PASS

The PASS is available for individuals who wish to attend an unlimited number of CPE4U programs during the year for a fixed rate: **\$1095 if purchased through June 16, 2014; \$1595 after June 16.**

## RULES OF PARTICIPATION:

1. The PASS is an individual membership valid for only one person; it may not be shared or assigned to anyone else. (Firms interested in a flat rate corporate PASS for all their employees, see page 189.)
2. The PASS is valid from May 19, 2014, through February 13, 2015.
3. All classes described in the CPE4U Colorado 2014 Continuing Professional Education catalog are available to PASS holders, including Internet classes.
4. A PASS holder must:
  - Pre-register for classes at least one week in advance (online at **www.cpe4ucolorado.com**, or by faxing a registration form to 720-708-3246).
  - Provide the PASS number when registering for classes.
  - Be ready to present the PASS and a photo ID at class check-in.
5. Purchase of the PASS does not guarantee space in any class; registrations are taken on a first-come, first-served basis.
6. No refunds are allowed to PASS holders due to cancellation of classes or lack of use.
7. PASS holders must attend class to receive materials; no materials will be provided to PASS participants prior to class check-in or after the day of the class.

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## Yes! Please enroll me in the PASS program for 2014-2015!

**\$1095 (through June 16, 2014)**

**\$1595 (after June 16, 2014)**

Name \_\_\_\_\_

Firm \_\_\_\_\_

Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone (\_\_\_\_) \_\_\_\_\_ E-mail \_\_\_\_\_

## PAYMENT METHOD

**Credit Card:** Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Exp. Date \_\_\_\_ / \_\_\_\_

Billing Address \_\_\_\_\_ Zip \_\_\_\_\_

Signature \_\_\_\_\_ Card Security Code \_\_\_\_\_

**Fax to 720-708-3246**

**Check** enclosed in the amount of \$ \_\_\_\_\_, payable to **CPE4U Colorado.**

**Mail to CPE4U Colorado, 4380 S Syracuse St Ste 110, Denver, CO 80237**

(One person per form, please)

## REGISTRATION FORM

Name \_\_\_\_\_ Firm \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Phone ( \_\_\_\_\_ ) \_\_\_\_\_ PTIN \_\_\_\_\_ Email \_\_\_\_\_

**SEMINARS** (\$290 for one full day, \$250/day for two full days, \$200/day for three or more full days, per person.)

Program Title	Internet	Date	Amount
_____	<input type="checkbox"/>	_____	\$ _____
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_____	<input type="checkbox"/>	_____	\$ _____
			<b>Total Due</b> \$ _____

### PAYMENT METHOD

- PASS** Number \_\_\_\_\_
- Credit Card:** Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Exp. Date \_\_\_\_/\_\_\_\_  
Billing Address \_\_\_\_\_ Zip \_\_\_\_\_  
Signature \_\_\_\_\_ Card Security Code \_\_\_\_\_
- Check** enclosed in the amount of \$ \_\_\_\_\_, payable to CPE4U Colorado.

**PHONE** 720-389-5900 **FAX** 720-708-3246 **WEB** www.cpe4ucolorado.com  
**MAIL TO:** CPE4U Colorado, 4380 S Syracuse St Ste 110, Denver, CO 80237

(One person per form, please)

## REGISTRATION FORM

Name \_\_\_\_\_ Firm \_\_\_\_\_  
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			<b>Total Due</b> \$ _____

### PAYMENT METHOD

- PASS** Number \_\_\_\_\_
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## REGISTRATION FORM

Name \_\_\_\_\_ Firm \_\_\_\_\_

Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone (\_\_\_\_) \_\_\_\_\_ PTIN \_\_\_\_\_ Email \_\_\_\_\_

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			<b>Total Due \$</b> _____

### PAYMENT METHOD

**PASS** Number \_\_\_\_\_

**Credit Card:** Number \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Exp. Date \_\_\_\_/\_\_\_\_

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Program Title	Internet	Date	Amount
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### PAYMENT METHOD

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