New England Society of CPAs

Your Selections: Keyword: **taxation**

Surgent's A Complete Tax Guide to Exit Planning (On-Demand Webcast)

Available Until Friday, April 30 2027 | Virtual | 2.00 Credits | $ Member Price: $109

When exit planning, it is important to weigh various issues, including tax implications, to achieve an effective management and/or ownership change. Many envision tax-free reorganizations being the most preferable structure to avoid capital gains tax, but the opportunities come at a cost to the seller. This course will provide a well-rounded discussion of the various strategies to consider when advising on exiting a business.

Surgent's A Guide to Nonqualified Deferred Compensation (On-Demand Webcast)

Available Until Friday, April 30 2027 | Virtual | 2.00 Credits | $ Member Price: $89

This course is designed to provide a deep understanding of NQDC plans, focusing on the regulations, tax nuances, and strategies to understand to effectively advise clients. Participants will learn about the key features of NQDC plans, their differences from qualified retirement plans, and the compliance requirements under IRC Section 409A and other relevant regulations. The course will cover the taxation of NQDC plans, including income recognition, FICA, and federal/state taxes, for both employers and employees. Attendees will explore various types of NQDC plans and discuss their unique features and benefits. The course will also delve into financing and funding options for NQDC plans and provide guidance on developing and implementing effective planning strategies based on participant demographics, company objectives, and tax efficiency. By the end of the course, participants will have the knowledge and tools to properly advise clients on NQDC plans to maximize benefits while ensuring compliance with regulations.

Surgent's Business Law for Small Business Owners (On-Demand Webcast)

Available Until Friday, April 30 2027 | Virtual | 4.00 Credits | $ Member Price: $129

One of the most intimidating aspects of going into business for yourself is compliance. Tax, employment, and regulatory laws are difficult to navigate, so it often falls on the CPA to know the basics in these areas to help their clients avoid costly litigation. In this course, we will cover basic compliance areas for small business owners. We will look at the main elements of a contract, taxation of entity types, worker classification, property law, and many of the other areas that are often overwhelming for small business owners. By being able to speak to these issues, practitioners will be able to add value and help their small business owner clients grow and thrive.

Surgent's Business Law for Small Business Owners (PDF Download)

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Surgent's Critical Issues Involving Taxation of Construction Contractors (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 4.00 Credits $ Member Price: $129

Many consider taxation of construction contractors to be the most complex area of the Internal Revenue Code. This industry is subject to many elections and considerations to reduce or defer amounts owed. In this course, we will highlight these areas and discuss potential opportunities for practitioners and their clients. We will also discuss the impact of recent legislation on construction taxation, including changes to net operating losses and the AMT rules. This is a critical presentation tailored for CPAs who work for or represent construction contractors.

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Surgent's Exploring Client Advisory Services: Tax Due Dates and Penalties/Where Do I Need To File? (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 2.00 Credits $ Member Price: $89

This course provides essential knowledge for Client Advisory Services (CAS) professionals navigating multistate taxation and managing tax deadlines. We'll start by exploring the implications of the Wayfair decision, focusing on general rules for sales and income tax nexus across states. You'll learn what to look for in state statutes and gain a solid foundation for filing requirements. Additionally, we'll cover key tax due dates, how to handle missed deadlines, and potential relief options. Whether you're new to the field or running your own practice, this course will equip you with the tools to succeed.

Surgent's Fundamentals of Public Charity Taxation and Form 990 (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 4.00 Credits $ Member Price: $129

If you work for or with not-for-profit entities and have questions about the IRS Form 990, Return of Organization Exempt From Income Tax, and the related schedules, this is the course for you! The program focuses on common issues that professionals will likely encounter when they prepare the Form 990 and additional tax rules applicable to not-for-profits.

Surgent's How to Settle a Client's Estate (PDF Download)

Available Until Friday, April 30 2027 Virtual 10.00 Credits $ Member Price: $189

Federal estate and gift taxes currently affect few clients, but there are many other issues involved in settling an estate or administering a trust. Clients who are beneficiaries of a trust or estate often turn to their financial advisors to understand the administrative process and its effect on their interests. This course enables the accountant to cut through the jargon to understand the legal concepts, communicate a real-world explanation to clients, and serve, in some instances, as an advisor to them. After taking this course, practitioners will feel more confident to serve in a fiduciary capacity. Updated for developments relative to estate taxation.

Surgent's Max the Tax: Tax Impacts on Exit Planning (PDF Download)

Available Until Friday, April 30 2027 Virtual 1.00 Credits $ Member Price: $49

This "jeopardy"-style, interactive game introduces tax advisors to the fundamentals of exit planning strategies. After exploring some essential concepts, key principles, and sophisticated techniques regarding the sale of a business, the "contestant" will put their skills to the test in navigating everyday questions that must be addressed by a tax advisor.

Surgent's Multistate Tax Update (PDF Download)

Available Until Friday, April 30 2027 Virtual 8.00 Credits $ Member Price: $159

With the largest overhaul of the federal income tax code in 30 years and the repeal of the physical presence nexus standards for sales tax in the Wayfair case the states are working fast and furious to overhaul their tax laws. As some states scramble to fund their budgets, they continue to look for additional forms of revenue. You can't afford to ignore recent changes in state and local tax. Even tax-savvy businesses and their advisers often neglect to consider the consequences of state and local taxes. Multistate taxation is more complex and demanding than ever before. In addition to having their own unique tax laws, states have been more focused on enforcement. Plan to attend this fast-paced class that covers developing topics in state taxation, ranging from individuals to pass-through entities to corporate taxpayers. This class will focus on issues of small and middle-market companies and offer guidance for minimizing tax liability and negotiating the treacherous waters of compliance.

Surgent's Nuts & Bolts of Cryptocurrency Taxation (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 2.00 Credits $ Member Price: $89

Cryptocurrency is heading mainstream. According to a recent study conducted by New York Digital Investment Group, there are 46 million bitcoin holders in the US, and institutions have also shown increased interest in this space. The rising popularity of cryptocurrency and the inclusion of the virtual currency question on the front and center of Form 1040 have made cryptocurrency a subject that tax practitioners cannot afford to ignore anymore. This course is designed to walk you through tax implications of common cryptocurrency-related transactions (trading, mining, spending, staking, etc.) and how to successfully service clients affiliated with cryptocurrency by using a tool like CoinTracker. This session also covers current developments surrounding this topic and some of the unique tax planning opportunities in the crypto space such as tax loss harvesting without being subject to wash sale rules, tax lot ID optimization (FIFO, LIFO, and HIFO), self-directed IRAs, etc.

Surgent's Real Estate for Accounting and Finance Professionals (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 2.00 Credits $ Member Price: $109

Explore the intricacies of federal income taxation as it intertwines with rental real estate activities. This course delves into the calculation of rental income, understanding the nuances of deductions, and unraveling the complexities of passive activity loss rules. Whether it's mastering Schedule E or understanding Congress' intent behind tax laws, professionals will leave with an enriched understanding.

Surgent's Real Estate Taxation: Critical Considerations (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 4.00 Credits $ Member Price: $129

This course is a 'deep dive' into many aspects involving the taxation of real estate for the mid-level practitioner moving into this complex area. You will deepen your understanding of the complex considerations and strategies that individuals must navigate in acquiring, operating, and selling real estate. You will leave the course able to navigate critical issues associated with the relevant returns and plan strategically for your company or clients. We will discuss in detail the impact that recent tax changes have had on the real estate industry, as well as new credits that are available after the Inflation Reduction Act of 2022.

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Surgent's S Corporation Taxation: Advanced Issues (On-Demand Webcast)

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This course goes beyond the basics and addresses important practical issues that an experienced practitioner must know about S corporations.

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Surgent's Taxation of Partnership Distributions and Sales of Partnership Interests (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 4.00 Credits $ Member Price: $129

This program focuses on two parts of Subchapter K, partnership distributions and sales of partnership interests - topics that tax practitioners are often asked about by clients. Tax practitioners are called upon to advise both the partnership which makes distributions and the partners receiving the distributions regarding the tax consequences of these transactions. Additionally, tax practitioners will be deeply involved in decisions regarding the sale and purchase of a partnership interest. These topics are thoroughly covered in this program. The presenters also discuss several types of partnership distributions and the tax rules relating to them, as well as analyze the tax rules relating to the sale of a partnership interest. Tax practitioners will be given an in-depth analysis of these complex topics, so that they can effectively answer their clients' questions.

Surgent's Taxation of the Mobile Workforce (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 2.00 Credits $ Member Price: $89

Today's workforce looks a lot different than it used to. With more people working from home and across state lines, employers must examine withholding and unemployment laws in a new light. In this course, we will examine tried and true rules in this area and examine statutes that are still developing. Using real-life examples and discussion, we will examine state laws on reciprocity and residency requirements. We will also look at what to do when state laws are silent or conflict on a particular issue so you can keep your clients in compliance and be well-prepared for the questions that will come your way in these ever-changing times.

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Surgent's Taxation of Tips and Overtime Under OBBBA (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 2.00 Credits $ Member Price: $109

Arguably the most discussed topics to come out of the One Big Beautiful Bill Act (OBBBA) are the taxation of tips and overtime. Practitioners need to understand these provisions now, as they are effective for 2025 tax returns. This program provides practitioners with the background currently available to advise clients regarding these two important tax developments. Both employers and employees need to understand these timely changes to taxation.

Surgent's Tax Loss Limitations Imposed on Individuals and Pass-through Entities (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 3.00 Credits $ Member Price: $75

Tax practitioners advising their business clients must be fully informed regarding the multiple loss limitation provisions that apply to individuals conducting businesses and pass-through entities. This program covers the loss limitation rules that tax practitioners must know in order to advise their individual and pass-through entity clients fully and adequately as to when and if a loss limitation applies. The loss limitations discussed in this program start with an introductory discussion of hobby loss rules and graduate to a more substantive discussion of the remaining loss limitations: basis limits, at-risk rules, passive loss limits, excess business loss limits, net operating losses, and the Section 163(j) interest limitation. Knowing when loss limits apply is essential for any tax practitioner. This program will put you in a position to advise clients fully and intelligently regarding each of the loss limits.

Surgent's Tax Planning for Rental Real Estate (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 4.00 Credits $ Member Price: $159

The taxation of real estate is tricky. Taxpayers can own real estate in a number of different ways, including direct and indirect investments. There are numerous exceptions to being classified as a rental activity. How do you know if someone is a real estate professional? In this course, we will explore all these issues and many more. Through real-world examples and discussion, this course will delve into exceptions to rental status, qualifications for material participation, and requirements for active status. Additionally, we will cover the QBI and Section 1237 safe harbors and touch on some planning ideas related to depreciation recapture.

Surgent's Tax Reporting for Executive Compensation (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 2.00 Credits $ Member Price: $89

This comprehensive course delves into the intricate world of executive compensation, focusing on the taxation and reporting procedures for various types of compensation arrangements. Participants will gain a deep understanding of the key differences between incentive stock options (ISOs) and nonqualified stock options (NQSOs), as well as the tax treatment and reporting requirements for restricted stock awards, stock appreciation rights (SARs), phantom stock plans, and employee stock purchase plans (ESPPs). The course will also cover the accurate analysis of tax forms and schedules used for reporting executive compensation, common tax reporting errors to avoid, and strategies for handling extensions, estimated taxes, and increased IRS scrutiny.

Surgent's The Essential Multistate Tax Update (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 4.00 Credits $ Member Price: $129

With the largest overhaul of the federal income tax code in 30 years and the repeal of the physical presence nexus standards for sales tax in the Wayfair case, the states are working fast and furious to overhaul their tax laws. As some states scramble to fund their budgets, they continue to look for additional forms of revenue. Plan to attend this fast-paced class that covers developing topics in state taxation, ranging from individuals to pass-through entities to corporate taxpayers. This class will focus on issues of small and middle-market companies and offer guidance for minimizing tax liability and negotiating the treacherous waters of compliance.

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Surgent's Understanding Partnership Taxation: Debt Allocations (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 2.00 Credits $ Member Price: $89

How debt is allocated to the partners in a partnership is important. It dictates how much money may be taken tax-free as a distribution, the losses that flow down to the partners, and the gain or loss on the sale of a partnership interest. However, the allocation of debt can differ depending on the type of debt it is and the type of partner we are talking about. Furthermore, 704(c) can complicate things. And what in the world is a constructive liquidation scenario? In this course, we will tackle the concept of debt allocations - how you do it, what it means, and why you do it.

Surgent's Understanding Partnership Taxation: PTE Elections, 754 Elections, and Selling a Partnership Interest (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 2.00 Credits $ Member Price: $89

Partnership tax law is always difficult. However, when certain transactions come up, not knowing how to handle them can be costly to clients and practitioners. In this course, we discuss several of these types of situations. We will explore the tax impacts of a PTE election and how a 754 election affects the inside basis of partnership assets. We will then examine those tricky look-through provisions on the sale of a partnership interest in order to properly calculate the tax implications.

Surgent's Understanding Partnership Taxation: Types of Basis, Contributions, and Distributions (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 4.00 Credits $ Member Price: $129

Calculating partnership basis is one of the most important things that we do as practitioners. However, it is also one of the most confusing. When we use the term "basis," we really could be referring to one of three different things. This course will explore the differences between inside basis, outside basis, and 704(b) basis. Through several examples and practice problems, we will show you how to easily distinguish among these terms. We will also explore the tax implications of initial contributions of property to a partnership as well as the different types of partnership distributions.

Surgent's Understanding S Corporation Taxation: Compensation Issues and Entity-Level Taxes (On-Demand Webcast)

Available Until Friday, April 30 2027 Virtual 2.00 Credits $ Member Price: $89

Even though they have been around for several years, the tax laws pertaining to S corporations remain some of the more difficult areas of the Internal Revenue Code. In this course, we will examine how S corporations break away from the normal tax rules for flow-through entities. We will explore which employee benefits are disallowed for S corporation shareholders, as well as which taxes are assessed at the entity level. Finally, we will discuss how state level taxation may have changed permanently with the addition of PTE elections.

Surgent's Understanding S Corporation Taxation: Late S Corporation Elections, Disproportionate Distributions, and Selling Shares (On-Demand W

Available Until Friday, April 30 2027 Virtual 2.00 Credits $ Member Price: $89

S corporation taxation has a lot of pieces. There are helpful elections you can make that can potentially save your client money, but there are also rigid rules to adhere to. For example, if there is more than one class of stock, it can terminate the S corporation election. Learning how to successfully navigate these rules can make all the difference. In this course, we will discuss some of the more common specialty areas experienced by practitioners — late filing relief for S corporation elections, disproportionate distributions, and selling S corporation shares. While these items may not come up on every single Form 1120-S, you will be able to add more value to clients when they do.

Surgent's Understanding S Corporation Taxation: Shareholder Basis, AAA, and Retained Earnings (On-Demand Webcast)

Available Until Friday, April 30 2027 | Virtual | 2.00 Credits | $ Member Price: $89

Even though they have been around for several years, the tax laws pertaining to S corporations remain some of the more difficult areas of the Internal Revenue Code. Given the rising popularity of S corporations, understanding how shareholder basis and the equity section of the balance sheet work together for tax purposes is imperative for nearly any tax practitioner. In this course, we will discuss this relationship. Using examples and illustrations, we will show how contributions, operating transactions, and distributions affect shareholder basis as well as equity.

Surgent's U.S. Taxation of Foreign Corporations: A Case Study Approach (On-Demand Webcast)

Available Until Friday, April 30 2027 | Virtual | 3.00 Credits | $ Member Price: $54

This course is a case study designed to provide a comprehensive overview of U.S. taxation of a foreign corporation. Using a specific example, the course will walk through step-by-step mechanics on how to calculate the income inclusions and foreign tax credits under tested income (formerly known as global intangible low-taxed income or GILTI), Subpart F, and passive foreign investment company (PFIC) regimes. These computations have been updated to reflect changes enacted by the One Big Beautiful Bill Act (OBBBA). The case study will further evaluate the tax impact of subsequent distributions from the foreign corporation and sales of its stock. A compare-and-contrast approach will highlight the different outcomes of these regimes for individuals and for C corporations, empowering participants to advise their clients on the most tax-efficient way to structure their foreign investments.

The Best Individual Income Tax Update Course by Surgent (On-Demand Webcast)

Available Until Friday, April 30 2027 | Virtual | 8.00 Credits | $ Member Price: $199

This highly informative course comprehensively covers all the latest tax law developments. The focus is on individual taxation and discussion of the planning opportunities practitioners need to understand to help clients respond effectively. You will come away from the course with the up-to-date knowledge to educate your individual tax clients and implement tax-saving ideas that will serve their ever-evolving needs. This course is continually updated to reflect enacted legislation. Please Note: Due to content overlap, it is recommended that this course NOT be taken together with BFTU.

The Best Individual Income Tax Update Course by Surgent (PDF Download)

Available Until Friday, April 30 2027 Virtual 12.00 Credits $ Member Price: $219

This highly informative course comprehensively covers all the latest tax law developments. The focus is on individual taxation and discussion of the planning opportunities practitioners need to understand to help clients respond effectively. You will come away from the course with the up-to-date knowledge to educate your individual tax clients and implement tax-saving ideas that will serve their ever-evolving needs. This course is continually updated to reflect enacted legislation. Please Note: Due to content overlap, it is recommended that this course NOT be taken together with BFTU.