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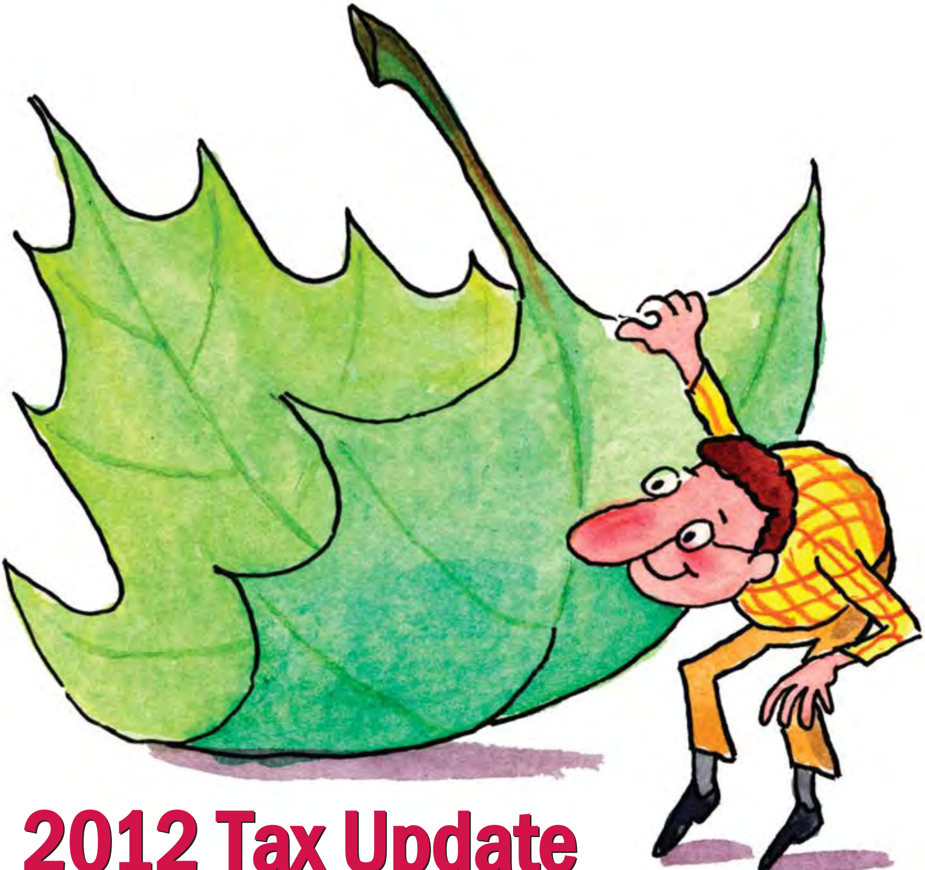

2012 Tax Update

plus seminars in

Individual Tax
Fiduciary Tax
Partnership & LLC Tax
S Corporation Tax

AES
Accountant's Education Services

Get Your 2012 CPE with the Best — AES!

- **A wide variety of tax topics available (see list below).**
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When you attend an AES seminar, you receive vital information from some of the nation's leading tax experts that you can immediately apply to your work. The speakers provide helpful examples and illustrations, and they take the time to address your questions.

AES 2012 Seminars

The AES Tax Update counts as 1 hour of ethics credit and 7 hours of federal tax update for **Registered Tax Return Preparers.** The "extra" 4 hours of update may be counted toward the 10-hour requirement for federal tax law. Also see pages 8 and 12.

Continuing Education Credit

All AES seminars have been designed to comply with the Statement on Standards for Formal Group Study Programs published by the American Institute for Certified Public Accountants and National Association of State Boards of Accountancy and **to comply with CPE accreditation standards for the states in which they are held.** Each one-day "Group-Live" seminar carries a recommended **8 hours of CPE credit;** self-study programs carry a recommended **8 hours of self-study credit.** All programs have been approved for **enrolled agents** (and registered return preparers), and for **continuing legal education** (CLE) credit in Colorado and may be accepted in other states through reciprocity agreements. The AES Tax Update is approved for credit for **Certified Financial Planners.**

Accountant's Education Services / University of Denver Graduate Tax Program 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 on its website, http://www.learningmarket.org.

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CTEC Provider #1066; Illinois #158-001306; IRS #New Jersey #CE00126100; New York #000195; Texas #003622

Information for Registrants

Objective/Level of Instruction

Don't miss these courses designed to highlight new legislation in each topic area. The Tax Update is an update-level seminar; all Nuts & Bolts Workshops are intermediate level. Unless specifically indicated as self-study, all courses are Group-Live.

Prior Knowledge Required

AES seminars are open to all accountants, attorneys, enrolled agents, and registered return preparers, and other practitioners are also welcome. There is no advance preparation.

Fee/Schedule

The course fee entitles each registrant to attend the seminar, enjoy a continental breakfast, and receive the extensive reference materials. Registration and continental breakfast begins at 8:00 a.m.; full-day seminars are conducted from 8:30 a.m. until 4:30 p.m. with lunch from 12:00 p.m. to 1:00 p.m. **(lunch not provided)**.

Discounts

Register for a live tax course by October 15, 2012, and save $30-$80 off the regular rates! And if you register for three or more days at the same time, you qualify for our multiple discount and **save 10%** off the special early bird rates!

Cancellation, Transfer, and Refund Policy

Registration fees will be refunded in full, less a $25 per person, per seminar processing charge, only if written notice is received at least two weeks prior to the seminar date. Notice received one to two weeks prior to the seminar date entitles the participant to either transfer to another seminar or receive an 80% refund, less a $25 per person, per seminar, processing charge. **No refunds will be allowed for cancellations within one week of the seminar date. Transfers within two weeks of the seminar will be charged a minimum $25 transfer fee ($50 if within three business days).** For more information regarding administrative policies such as complaint and refund, please contact our offices at 800-426-8802. Please allow six to eight weeks for a refund to be processed.

Additional Courses Offered in Denver

Accountant's Education Services is affiliated with the University of Denver Graduate Tax Program, which offers continuing education programs in Denver, Colorado, weekdays June 1–February 1.

79 tax classes, including:

- Advanced Tax Planning: LLCs & Partnerships
- Asset Protection Planning
- Bankruptcy Taxation
- Corporate Tax Workshop
- Employment Taxes
- Estate & Gift Tax Workshop
- Estate Planning
- Estate Planning for the Family Business
- Exempt Organizations
- Form 5500 Return Preparation
- International Taxation
- Life Insurance Products and Planning
- Multistate Corporate Income Taxation
- Oil and Gas Taxation
- Real Estate Tax Workshop

16 A&A classes, including:

- Accountant's Liability
- Accounting for Income Taxes
- Business Valuation
- Forensic Accounting

14 financial planning classes, including:

- Behavioral Finance
- Exchange Traded Funds
- Investments for Self-Directed IRAs
- Medicaid Planning

For a free catalog of our Denver classes, call 800-426-8802.

Year 2012 Tax Update

(See description on p. 6)

"This is my favorite tax class. The time flies!"

2011 Tax Update Participant

In addition to the speaker's slides printed out, you will receive the famous 800-page AES tax update manual on a handy computer CD with fully searchable text.

Alaska

#35 Anchorage NEW 11/30/12
Hotel Captain Cook

Arizona

#53 Phoenix 12/7/12
DoubleTree Paradise Valley

#67 Tucson 12/13/12
DoubleTree Tucson Reid Park

California

#83 Anaheim 12/21/12
Crowne Plaza Fullerton

#47 Concord 12/5/12
Hilton Concord

#77 Corte Madera 12/19/12
Best Western Corte Madera Inn

#39 Fresno 12/3/12
Park Inn by Radisson Fresno

#84 Long Beach 12/21/12
Hilton Long Beach

#96 Los Angeles 1/17/13
Holiday Inn LAX

#93 Newport Beach 1/16/13
Holiday Inn Santa Ana–Airport

#4 Oakland 11/5/12
Red Lion Hotel Oakland Airport

#81 Ontario 12/20/12
Doubletree Ontario Airport

#49 Sacramento #1 12/6/12
DoubleTree Hotel Sacramento

#89 Sacramento #2 1/14/13
DoubleTree Hotel Sacramento

#55 San Francisco 12/7/12
Holiday Inn Golden Gateway

#43 San Jose 12/4/12
Clarion Hotel San Jose Airport

#80 Santa Clara 12/20/12
Embassy Suites Santa Clara

#72 Santa Monica 12/17/12
Sheraton Delfina Santa Monica

#51 Santa Rosa 12/6/12
Hilton Sonoma Wine Country

#75 Thousand Oaks 12/18/12
Hyatt Westlake Plaza

#78 Universal City 12/19/12
Hilton LA/Universal City

#90 Woodland Hills 1/15/13
Hilton Woodland Hills

Colorado

#87 Colorado Springs #1 1/9/13
Best Western Academy Hotel

#103 Colorado Springs #2 1/18/13
Best Western Academy Hotel

#17 Denver 11/14/12
Ricketson Law Building

#1 Durango 11/1/12
DoubleTree Hotel Durango

#86 Fort Collins 1/7/13
Fort Collins Marriott

#3 Glenwood Springs 11/2/12
Ramada Inn & Suites

#88 Grand Junction 1/11/13
DoubleTree Hotel Grand Junction

Connecticut

#44 Hartford 12/5/12
Ramada East Hartford

Florida

#42 Ft. Lauderdale #1 12/4/12
Sheraton Suites Plantation

#94 Ft. Lauderdale #2 1/16/13
Sheraton Suites Plantation

#97 Jacksonville 1/17/13
Jacksonville Marriott

#38 Miami 12/3/12
Holiday Inn Coral Gables

#50 Orlando 12/6/12
DoubleTree Orlando Airport

#54 Tampa #1 12/7/12
Ramada Tampa Westshore Inn

#100 Tampa #2 1/18/13
Ramada Tampa Westshore Inn

#2 West Palm Beach #1 11/2/12
Hilton Palm Beach Airport

#46 West Palm Beach #2 12/5/12
Hilton Palm Beach Airport

#91 West Palm Beach #3 1/15/13
Hilton Palm Beach Airport

Hawaii

#102 Honolulu 1/18/13
Halekulani Hotel

Illinois

#30 Chicago 11/29/12
Hyatt Regency Chicago

#24 Northbrook 11/27/12
Hilton Northbrook

#33 Oak Brook 11/30/12
Holiday Inn Chicago/Oak Brook

#21 Oak Lawn 11/26/12
Hilton Oak Lawn

#27 Rolling Meadows 11/28/12
Holiday Inn Rolling Meadows

#28 Skokie 11/28/12
Holiday Inn North Shore

Indiana

#26 Indianapolis 11/28/12
Four Points by Sheraton Carmel

Kansas

#74 Wichita 12/18/12
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Kentucky

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Four Points by Sheraton

#69 Louisville 12/14/12
Hilton Garden Inn Louisville

Maryland

#48 Baltimore 12/6/12
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#29 College Park 11/29/12
Sheraton Washington North

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#5 Boston #1 11/5/12
Hyatt Regency Financial District
#92 Boston #2 1/15/13
Hyatt Regency Financial District
#36 Woburn 12/3/12
Hilton Boston/Woburn

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#23 Detroit 11/27/12
Troy Marriott
#20 Grand Rapids 11/26/12
Hilton Grand Rapids Airport

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#31 Kansas City 11/29/12
DoubleTree Hotel Overland Park

Montana
#12 Billings 11/9/12
Crowne Plaza Billings

Nebraska
#34 Omaha 11/30/12
DoubleTree Omaha Downtown

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Flamingo Las Vegas
#99 Las Vegas #2 1/18/13
Flamingo Las Vegas
#45 Reno 12/5/12
Harrah's Hotel & Casino Reno

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Hilton Woodbridge
#95 Iselin #2 1/16/13
Hilton Woodbridge
#59 Saddle Brook #1 12/11/12
Saddle Brook Marriott
#98 Saddle Brook #2 1/17/13
Saddle Brook Marriott

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Hilton Garden Inn Uptown

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Holiday Inn Albany
#14 Binghamton NEW 11/12/12
Binghamton Riverwalk Hotel
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Adam's Mark Buffalo
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Melville Marriott Long Island
#65 Long Island #2 12/13/12
Melville Marriott Long Island
#11 New York #1 11/8/12
DoubleTree Suites Times Square
#68 New York #2 12/14/12
DoubleTree Suites Times Square
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Rochester Plaza Hotel
#16 Syracuse 11/14/12
Sheraton Syracuse University
#15 Utica 11/13/12
Radisson Hotel - Utica Centre

#62 White Plains #1 12/12/12
Crowne Plaza White Plains
#101 White Plains #2 1/18/13
Crowne Plaza White Plains

North Carolina
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Sheraton Charlotte Airport Hotel
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Sheraton at Four Seasons
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Hilton Garden Inn Airport

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#66 Cincinnati 12/13/12
DoubleTree Cincinnati Blue Ash
#60 Cleveland 12/11/12
Crowne Plaza Cleveland South
#63 Columbus 12/12/12
Hyatt Regency Columbus

Oklahoma
#71 Tulsa 12/17/12
Renaissance Tulsa

Oregon
#8 Eugene 11/7/12
Hilton Eugene
#37 Portland 12/3/12
DoubleTree Lloyd Center

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DoubleTree Pittsburgh/Greentree

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Providence Marriott Downtown

Tennessee
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Holiday Inn Chatt. Choo Choo
#73 Memphis 12/17/12
Hilton Memphis
#76 Nashville 12/18/12
Sheraton Music City Hotel

Texas
#61 Dallas 12/11/12
DoubleTree Farmers Branch
#58 Houston 12/10/12
Holiday Inn Houston Westchase

Virginia
#52 Falls Church 12/7/12
Hyatt Fairfax at Fair Lakes
#32 Williamsburg 11/30/12
Williamsburg Hospitality House

Washington
#41 Seattle 12/4/12
DoubleTree Seattle Airport
#10 Spokane 11/8/12
DoubleTree Hotel Spokane
#6 Tacoma 11/6/12
Best Western Park Plaza Hotel

Only $245
(by October 15)

Bonus:
Add the 2012 Tax Update Q&A Self Study and earn another eight hours of CPE credit for just $40 more.

"I appreciate the quality of your materials and the bonus quizzer, and the CD is also a big plus."
2011 Tax Update Participant

Year 2012 Tax Update

(see dates and locations on pp. 4–5)

This comprehensive federal Tax Update will cover all new tax legislation, the effects in 2012–2013 of the Payroll Tax Cut; the 3% Withholding Repeal and Job Creation Act; the Tax Relief, Unemployment Insurance Reauthorization and Jobs Creation Act of 2010; Small Business Jobs Act of 2010; Patient Protection and Affordable Care Act; Foreign Account Tax Compliance Act; Worker, Retiree, and Employer Recovery Act; Hiring Incentives to Restore Employment Act; President Obama's proposed tax legislation, including his proposal on corporate tax reform; **and other new regulations, cases, and rulings in all areas of federal taxation.**

- New rules on disclosure of foreign financial assets; voluntary disclosure.
- Update on cell phones.
- Form 1099 information reporting rules.
- Update on deductibility of commuting expenses; Registered Domestic Partners and civil unions.
- All new tax legislation; all proposed, temporary, and final regulations.
- Developments in pension and IRA rules.
- New developments for S corporations, LLCs, and partnerships.
- Marital dissolution update.
- Energy tax incentives.
- Update on tax accounting changes, including expensing vs. capitalizing and changes in method of accounting.
- Depreciation: bonus depreciation, § 179 deduction, leasehold improvements.
- Current status of the new return preparer rules and e-filing requirements.
- Update on IRS procedures and practices, including Circular 230. **Earn one hour of regulatory ethics credit!** (Federal only, does not include state-specific regulations.)
- Update on the recent changes on the estate and gift tax rules.
- Recent developments in employment and SE tax, including limited partner issues.

Attend an AES seminar and see why our participants say,

"The real-life cases and decisions were extremely insightful."

"Slides are great summaries and include references to the CD."

"It was fascinating!"

"The material covered is applicable to a wide range of clients."

"This is the best class I have taken in 30 years of practice!"

The AES Tax Update is well known as a comprehensive, detailed update on not only new tax legislation, but also recent court cases whose outcomes impact your tax practice. The seminar meets from 8:30 a.m. to 4:30 p.m., at a major hotel in a city near you (see locations on pages 4–5). The instructors are experienced CPAs and tax attorneys who consistently receive high marks as seminar leaders. At the seminar you will receive a printed copy of the speaker's slides and a searchable computer CD containing the substantial 14-chapter manual. It is a valuable reference that you will use often during busy season. Included in the cost of the seminar is a continental breakfast and snacks in the afternoon. (Lunch is not included.)

An optional self-study quiz is packaged with the manual, which you may complete for an additional eight hours of interactive self-study credit (no ethics). The cost to add the self-study is only $40.

Can't attend the live class?

The AES Tax Update is also available in an interactive self-study format for $225. We will ship you the manual and computer CD, review questions, and quiz, *plus* **a recording on DVD of the live class.** You receive eight hours of federal tax update credit (no ethics) by scoring at least 75% on the quiz.

Just order self-study #999.

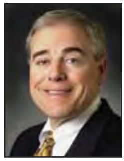
Year 2012 Tax Update Speakers

Lori J. Feehan, Master of Tax, J.D., CPA

Lori Feehan is an attorney in Denver, Colorado. She worked as a financial auditor before earning her Master of Taxation at the University of Denver. She then worked in Deloitte and Touche's national office and was made a partner after six years. Lori later earned her J.D. at the University of Denver and entered private practice.

"Excellent speaker! Loved the way the material is presented — very well organized and summarized."

Edward J. Roche, Jr., J.D., CPA



Ed Roche is a professor in the University of Denver's Graduate Tax Program. Previously he was an attorney-advisor in the U.S. Department of the Treasury Office of Tax Legislative Counsel and an associate with Kirkland & Ellis in Chicago. He is the co-author of *Individual Taxation* and articles in tax journals. He earned his J.D. at the University of Chicago.

"Mr. Roche is beyond excellent. This is the only CPE I take where I leave my crossword puzzle book at home!"

Rex A. Logemann, J.D., LL.M.

Rex A. Logemann, J.D., LL.M. in Taxation, is an instructor in the Graduate Tax Program at the University of Denver. Mr. Logemann specializes in individual taxation, estate and gift taxation, and civil practice and procedure. Before coming to Denver he was a partner in a Chicago law firm. He is also co-author of the AES Tax Update manual.

"I was really impressed with Rex — nice unassuming manner and presentation style, and very approachable."

Mick Walker, J.D., LL.M.

Mick Walker is an attorney practicing in Denver and Houston. His practice includes corporate, partnership, and individual taxation, wealth transfer planning, probate, business planning and transactions, and commercial litigation. He previously managed economic development non-profit organizations in Arizona and Appalachia.

"Mick's unique perspective on tax laws, keen sense of humor, and pacing all keep the course moving well."

Nuts & Bolts Workshops

Do you need to learn the "nuts and bolts" of one or more areas of tax preparation? These intermediate-level seminars are designed for you! The courses were written by Mark A. Vogel, J.D., LL.M. in Taxation, CPA (Illinois), professor and director of the University of Denver Graduate Tax Program. He is a popular CPE instructor for more than 4,000 CPAs and attorneys each year. ***Check out the variety of topics offered in your area!***

"The depth and breadth of Mark's knowledge, understanding, and application of the tax laws is unbelievable!"

Recent Nuts & Bolts Participant

Bonus:
Add the Q&A Self Study to your Nuts & Bolts Seminar and earn another eight hours of CPE credit for just $40 more.

Alaska: Anchorage

Hotel Captain Cook

#210	Individual Tax Topics	11/26/12
#310	Partnership Problems	11/27/12
#410	S Corporation Tax	11/28/12
#510	Fiduciary Tax	11/29/12

(AES Tax Update is on 11/30/12)

Arizona: Phoenix

Chaparral Suites Resort Scottsdale

#208	Individual Tax Topics	11/5/12
#308	Partnership Problems	11/6/12
#408	S Corporation Tax	11/7/12
#508	Fiduciary Tax	11/8/12

(RTRP 15 is 11/9-10)

Florida: West Palm Beach

Hilton Palm Beach Airport

#207	Individual Tax Topics	10/29/12
#307	Partnership Problems	10/30/12
#407	S Corporation Tax	10/31/12
#507	Fiduciary Tax	11/1/12

(AES Tax Update is on 11/2/12)

Hawaii: Honolulu

Halekulani

#211	Individual Tax Topics	1/14/13
#311	Partnership Problems	1/15/13
#411	S Corporation Tax	1/16/13
#511	Fiduciary Tax	1/17/13

(AES Tax Update is on 1/18/13)

Illinois: Burr Ridge

Chicago Marriott Southwest Burr Ridge

#206	Individual Tax Topics	10/22/12
#306	Partnership Problems	10/23/12
#406	S Corporation Tax	10/24/12
#506	Fiduciary Tax	10/25/12

Nevada: Reno

Harrah's

#209	Individual Tax Topics	11/12/12
#309	Partnership Problems	11/13/12
#409	S Corporation Tax	11/14/12
#509	Fiduciary Tax	11/15/12

(RTRP 15 is 11/16-17)

Virginia: Falls Church

Sheraton Reston

#204	Individual Tax Topics	10/1/12
#304	Partnership Problems	10/2/12
#404	S Corporation Tax	10/3/12
#504	Fiduciary Tax	10/4/12

Washington: Tacoma

Best Western Park Plaza Hotel

#203	Individual Tax Topics	9/24/12
#303	Partnership Problems	9/25/12
#403	S Corporation Tax	9/26/12
#503	Fiduciary Tax	9/27/12

Registered Tax Return Preparers:

See page 12 for **RTRP 15,** a two-day course that exactly meets your annual continuing education requirements of 2 hours ethics, 3 hours federal tax update, and 10 hours federal tax law.

If you can't attend RTRP 15, you can fulfill your requirements by attending Mark Vogel's **Selected Topics in Individual Tax,** which counts as 1 hour of ethics, 1 hour of federal tax update, and 6 hours of federal tax law, and the **AES Tax Update,** for 1 hour of ethics and 7 hours of federal tax update (see pages 4-7). "Extra" hours of federal tax update in excess of the 3-hour annual requirement may be counted as federal tax law.

Nuts & Bolts Course Descriptions

Fiduciary Tax Workshop

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.

- 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.
- 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.

S Corporation Tax Workshop

This course will emphasize practical information, including examination of the problems and mechanics of preparing S corporation income tax returns. The program will analyze the impact of all pertinent provisions of recent legislation.

- 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, including an ESBT and QSST and when to use them.
- 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 S election on the corporation:
  - Making estimated tax payments;
  - Built-in gains tax and final regs;
  - Tax on excess net passive income.
- Effect of the S election on shareholders:
  - Allocation of S corporation income;
  - Separately stated gain, loss, deduction, and credit;
  - Calculation of shareholders' basis;
  - 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 § 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.

(continued on p. 10)

Nuts & Bolts Course Descriptions *(continued)*

Selected Partnership & LLC Tax Problems

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.

- Specific tax problems as they relate to LLCs and LLPs, including:
  - Classification problems;
  - Check-the-box regulations;
  - Taxable year-ends;
  - Self-employment tax;
  - Method of accounting;
  - Discharge of indebtedness income;
  - Retirement;
  - Special allocations.
- Contribution of 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 member's interest.
- Transactions between a partner/member and partnership/LLC.
- Allocation of recourse and nonrecourse debt; 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.

Selected Topics in Individual Tax

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 more depth than is possible in a more generalized individual tax seminar. The goal is to rotate different individual topics each year. The topics for the current year's program are described below.

- Travel and entertainment expenses, including reimbursements pursuant to an accountable and nonaccountable plan.
- Deductibility of commuting expenses.
- Alimony and child support, including recapture, dependency exemption, transfer of property, and disposition of principal residence.
- Self-employment tax problems, including SE tax problems for members of an LLC/LLP.
- Residence interest and the increased scrutiny by the IRS.
- Vacation homes and the difference between long-term and short-term rentals.
- Home office deduction and the deductibility of expenses.
- Like-kind exchanges and using the settlement sheets to fill out Form 8824 and to calculate depreciation of the replacement property.
- Reviewing the rules for distributions from retirement plans and IRAs.
- Reviewing the passive activity loss rules.

Only $160/day (by October 15)

RTRP 15* *(*Registered Tax Return Preparer)*

If you have passed the Registered Tax Return Preparer (RTRP) competency exam, or are required to take it, you must complete 15 hours of IRS-approved continuing education in 2012. **This two-day live seminar is designed just for you!**

You will receive the exact continuing education credit specified by the IRS (2 hours ethics, 3 hours federal tax update, and 10 hours on topics in individual tax) in one convenient and affordable package. **The course will also be an excellent review for those who have not yet taken the RTRP exam.** The course is taught by Mark A. Vogel.

Dates and Locations

#616 Arizona: Phoenix
Chapparel Suites Resort Scottsdale
Fri.-Sat., November 9-10, 2012

#615 Colorado: Denver
Sturm Hall, University of Denver
Tues.-Wed., October 16-17, 2012

#617 Nevada: Reno
Harrah's
Fri.-Sat., November 16-17, 2012

Course Description

Ethics (2 credit hours)
Ethical issues in tax practice, including return positions and preparer penalties, Circular 230 requirements for RTRPs, and practical application of ethical rules with examples.

Federal Tax Law Update (3 credit hours)
The federal tax update portion of the course will cover all new tax legislation, the effects in 2012–2013 of previous tax legislation; and other new regulations and rulings related to individual tax, including inflation adjustments; Health Care Act overview and timing; and e-filing.

Federal Tax Law (10 credit hours)
Participants will review the rules and regulations that apply to common problems involved in preparing an individual income tax return, including: Overview of Form 1040; Kiddie Tax, Forms 8615 and 8814; Form 6251 and AMT; alimony and child support; self-employment tax problems; deductibility of commuting expenses; home office deduction and expenses; travel and entertainment expenses; retirement plan and IRA distributions; residence interest; vacation homes and rentals; passive activity losses; and Schedule D, including Form 8949.

RTRP 15 Pricing

$200 if you register at least two weeks in advance;
$250 if you register within two weeks of the seminar.
No multiple discounts apply.

How to Register

By Mail
Use the registration form on page 15.

By Phone
Call us at 800-426-8802, weekdays 8:30-5:30 MDT.

Online
www.aes.du.edu/aes-register

Be sure to include your PTIN number when you register!

"Excellent teacher. I enjoyed his humor very much, along with all of his examples of real life tax situations. He made the material interesting and I appreciated his knowledge and experience in dealing with the IRS."
Recent RTRP 15 Participant

Interactive Self-Study Courses

Can't attend any of our seminars? Need a course on another tax topic? Work at your own pace with AES self-study courses. These courses include a video recording on computer DVD, full-text manual, review questions and solutions, and a multiple-choice and true-false exam. **Courses for 2012 will be available by Nov. 1 (Dec. 1 for #999).**

#952 Alternative Minimum Tax

You will learn how to handle common AMT problems for individuals, C corporations, and trusts and estates.

- Common AMT adjustments, preferences.
- New refundable MTC for individuals.
- Exclusion and deferral preferences for calculating the MTC carryforward.

Field of study: Taxes. **Course level:** Intermediate. **Prerequisite:** None.

#951 Choice of Entity

You will learn how to choose the most favorable form of operation for an active business or holding property for investment.

- Various business forms.
- Comparison of the advantages and disadvantages of each business form.
- Specific tax problems of LLCs and LLPs.

Field of study: Taxes. **Course level:** Intermediate. **Prerequisite:** Understanding of taxation of C corporations, S corporations, and partnerships.

#958 Corporate Liquidations

You will learn the tax consequences associated with the liquidation of C corporations and S corporations.

- Liquidation under §§ 331 and 336.
- Section 338 and the § 338(h)(10) election.
- Liquidation of subsidiaries.
- Loss limitations of § 382.

Field of study: Taxes. **Course level:** Intermediate. **Prerequisite:** Understanding of corporate taxation.

#953 Corporate Tax Workshop

You will learn the basic rules and forms for filing corporate income tax returns, including calculation of taxable income and corporate AMT.

- Reconciling book income to taxable income.
- Filing corporate returns, estimated tax payments, and extensions.
- Adoption of taxable year ends and restrictions on taxable year ends.
- Calculating corporate tax liability, including AMT and the ACE adjustment.

Field of study: Taxes. **Course level:** Intermediate. **Prerequisite:** None.

#968 Corporate Tax Workshop Advanced

You will learn to handle tax problems that are encountered later in the corporate life cycle.

- Corporate distributions.
- Stock redemptions and partial liquidations.
- Stock dividends and § 306 stock.
- Limitations on deduction of NOLs.
- Corporate reorganizations.

Field of study: Taxes. **Course level:** Intermediate. **Prerequisite:** 3-5 years experience in corporate taxation.

#964 Divorce Tax Workshop

You will learn the tax problems and consequences associated with divorce and separation agreements.

- Dependency exemptions and child support.
- Alimony and recapture.
- Dividing family residence and pension plan.
- Deductibility of professional fees.

Field of study: Taxes. **Course level:** Intermediate. **Prerequisite:** Understanding of individual taxation.

#966 Fiduciary Tax Workshop

You will learn the principles of Subchapter J and how to prepare Form 1041 correctly.

- Filing requirements, estimated tax, taxable years, and extension requests.
- Taxable income and tax liability for trusts.
- AMT and PAL rules for the fiduciary return.
- Distributing property and charitable contributions.
- Grantor trust rules.

Field of study: Taxes. **Course level:** Intermediate. **Prerequisite:** None.

#961 Individual Tax Workshop

You will learn the rules, regulations, and forms required for filing individual income tax returns.

- Capital gains and losses, Form 4797, sale of principal residence, like-kind exchanges, installment sales, basis in property, AMT.
- Vacation home, home office, Form 8829.
- Taxable and deductible alimony.
- Kiddie Tax, Form 8615, Form 8814.
- Qualified plan contributions & distributions.

Field of study: Taxes. **Course level:** Intermediate. **Prerequisite:** None.

#963 Like-Kind Exchanges

You will learn the rules that apply to like-kind exchanges.

- Deferred, multi-party, and personal property exchanges.
- Form 8824.
- Debt rules, treatment of transaction costs.
- Qualified exchange property.
- Installment sales.
- *Starker* and reverse-*Starker* exchanges.

Field of study: Taxes. **Course level:** Intermediate. **Prerequisite:** None.

#957 Partnership & LLC Distributions

You will learn the tax consequences of distributions of cash, property, stock, and securities.

- Current and liquidating distributions, including the § 754 election.
- Disproportionate distributions under § 751(b).
- Distributions to retiring and deceased partners.

Field of study: Taxes. **Course level:** Intermediate. **Prerequisite:** None.

#954 Partnership & LLC Tax Workshop

You will learn the statutory provisions related to preparation of partnership income tax returns.

- Common operating problems.
- Payments between partner and partnership.
- Limitations on deductibility of losses.
- Retroactive allocations and the PAL rules.
- Depreciation of contributed property.
- Keeping track of a partner's basis.
- Built-in gains and losses.
- Tax year and methods of accounting.

Field of study: Taxes. **Course level:** Intermediate. **Prerequisite:** None.

#955 S Corporation Tax Workshop

You will learn the mechanics of preparing S corporation income tax returns & common problems.

- Making the S election.
- Filing the return and procedural problems.
- Tax year and calculation of taxable income.
- Effect of the S election on shareholders: allocation of income, loss, and deductions; shareholder basis and limitation of loss.
- S corporation distributions including AAA, Schedule M-1, and Schedule M-2.

Field of study: Taxes. **Course level:** Intermediate. **Prerequisite:** None.

#999 2012 AES Tax Update **($225)**

You will receive the same materials as the live seminar, including the quiz, plus a DVD.

#965 Tax Planning for Individuals

You will learn the tax planning opportunities and problem areas applicable to individual taxpayers and family units.

- Deferring and/or accelerating income.
- Business use of the family residence.
- Lease or purchase of a business automobile.
- Solo § 401(k) plans and Roth § 401(k) plans.
- IRAs: deductible, nondeductible, Roth.
- Avoiding Kiddie Tax problems.
- Tips for vacation home owners.
- Best use of T&E expense deductions.

Field of study: Taxes. **Course level:** Intermediate. **Prerequisite:** Understanding of individual taxation.

#967 Vacation Homes, Office in the Home & Deducting Commuting Expenses

You will learn the rules regarding the home office deduction, allocating expenses for vacation homes, deducting commuting expenses.

- Section 280A rules; filing Form 8829.
- How to qualify for home office deductions.
- Allocation of expenses.
- Deducting travel expenses.
- Interaction of § 280A with § 469 PAL rules.

Field of study: Taxes. **Course level:** Intermediate. **Prerequisite:** Understanding of individual taxation.

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Nuts & Bolts (per day)	**$160.00**	$145.00	**$190.00**	$175.00
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