



Tax Reform and Update Webcast and Seminar Agenda

The ClientWhys 8-hour seminar series focuses on the Tax Cuts and Jobs Act of 2017 and how it impacts other provisions of the tax code, with some surprising results. Also included are other issues of importance for preparing 2018 tax returns. The course is broken down into eight one-hour sessions.

LESSON #1

Due Diligence Requirements (TCJA)	Capital Gains (TCJA)
Dependency Release (TCJA)	Patents (TCJA)
Canadian & Mexican Dependents	Incentive Stock Options
Exemptions – Still a Factor (TCJA)	Discharge of Student Loans (TCJA)
Big Alimony Changes (TCJA)	Legal Expenses (TCJA)
Portability Election	Sexual Harassment Settlements (TCJA)
Clergy and SE Tax (TCJA)	Qualified Dividends (TCJA)
Retroactive Combat Zone Designation	Insurance Reporting Rules (TCJA)
Sec 1031 and Coins & Metals (TCJA)	Interest Tracing
Crowd Funding	Non-C Corp Farm Losses (TCJA)
Cryptocurrencies	
Fringe Benefits (TCJA)	

LESSON #2

Cash Accounting Exception (TCJA)	Independent Contractors
Hobby Losses Under TCJA	Entertainment (TCJA)
New RE ADS Life (TCJA)	Business Meals (TCJA)
Bonus Depreciation (TCJA)	Luxury Auto Limits (TCJA)
Bonus Qualifying Property (TCJA)	Employee Travel Expenses (TCJA)
Expanded Definition – Sec 179 (TCJA)	Home Office (TCJA)
Qualified Improvement Property (TCJA)	NOL (TCJA)
Rental Activities	Short Term Rentals
	Tax-Deferred Exchanges (TCJA)

LESSON #3

Sec 199A Deduction – Part 1 of 2 (TCJA)	Specified Trades or Businesses (SSTB)
Taxable Income (TCJA)	SSTB Computations (TCJA)
Thresholds (TCJA)	Reputation & Skill (TCJA)
Qualified Trade or Business (QTB)	\$25 Million Rules (TCJA)
Pass Through Entities (TCJA)	W-2 Wages (TCJA)
Qualified Business Income (QBI)	Qualified Property (TCJA)
	Unadjusted Basis (UBIA) (TCJA)

Depreciation Period (TCJA)

LESSON #4

Sec 199A Deduction – Part 2 of 2
REIT (TCJA)
Publicly Traded Partnership (TCJA)
Cooperative Dividends (TCJA)
QTB Computations (TCJA)
S Corporation (TCJA)
Reasonable Compensation (TCJA)
Farming & Cooperatives (TCJA)

Multiple Activities (TCJA)
Activities With Losses (TCJA)
Previously Suspended Losses (TCJA)
Business Aggregation (TCJA)
Trusts, Estates & Beneficiaries (TCJA)
Cracking (TCJA)
Worksheets(TCJA)

LESSON #5

Excess Business Losses (TCJA)
Limited Business Interest (TCJA)
Cannabis Issues (TCJA)
Reasonable Compensation
IRA Contributions
IRA Recharacterizations (TCJA)
Qualified Tuition Plan Changes (TCJA)
ABLE Account Changes (TCJA)

529 to ABLE Rollovers
Moving & Reimbursement (TCJA)
Combat Zone & Contractors (NEW)
Standard Deductions
New Filing Requirements (TCJA)
Medical
Taxes & SALT Issues
Dealing With SALT Work Abounds

LESSON #6

Business Taxpayers & SALT
Home Acquisition Debt Interest
Refinancing After TCJA
Equity Debt Interest After TCJA
Interest Tracing
Investment Interest After TCJA
Charitable Contributions (TCJA)
Itemized Deductions (TCJA)
Bunching
Gambling Loss Changes (TCJA)

Tier 1 Deductions
Tier 2 Deductions (TCJA)
Casualty Losses (TCJA)
AMT (TCJA)
AMT Credit Carryover (TCJA)
Kiddie Tax (TCJA)
Child & Depended Tax Credit (TCJA)
Claim of Right (TCJA)
Residential Energy Credit (TCJA)
Child Care Credit (TCJA)

LESSON #7

Credit – Family/Medical Leave (TCJA)
Fraudulent Preparers
Estate & Gift Taxes (TCJA)
ACA Insurance Mandate (TCJA)
Self-Certifying ACA Hardship
Injured Vets Refund
Churches & New UBI Tax (TCJA)

SSA & Mismatched W-2s
Financially Disabled
COD Income Of a Decedent
Former Passive Activities
Converting a Home to a Rental
Disaster Losses

LESSON #8

Allocation of 1041 Refunds
FBAR Penalty Increase

Offshore Voluntary Disclosures
Compensation or Gift

W-2 After Death
Recaptured & Unrecaptured 1250
Gain
Rental Sale Or Gift
Renting To a Relative
Issues – Multiple IRA Rollovers
Disability & Survivor Benefit
Medicare & SE Health Deduction
Stem Cell Therapy
Surrogacy Fees

Secured Debt Definition
Helocs & Acquisition Debt
Mortgage Assistance Payments
Hardest Hit Fund Payments
Reverse Interest Mortgage (TCJA)
SE Health Insurance Nuances
Extension Precautions
2018 Projection Wrk. Sheet (TCJA)
2018 W-4 Wrk. Sheet (TCJA)
Qualified Opportunity Funds (TCJA)