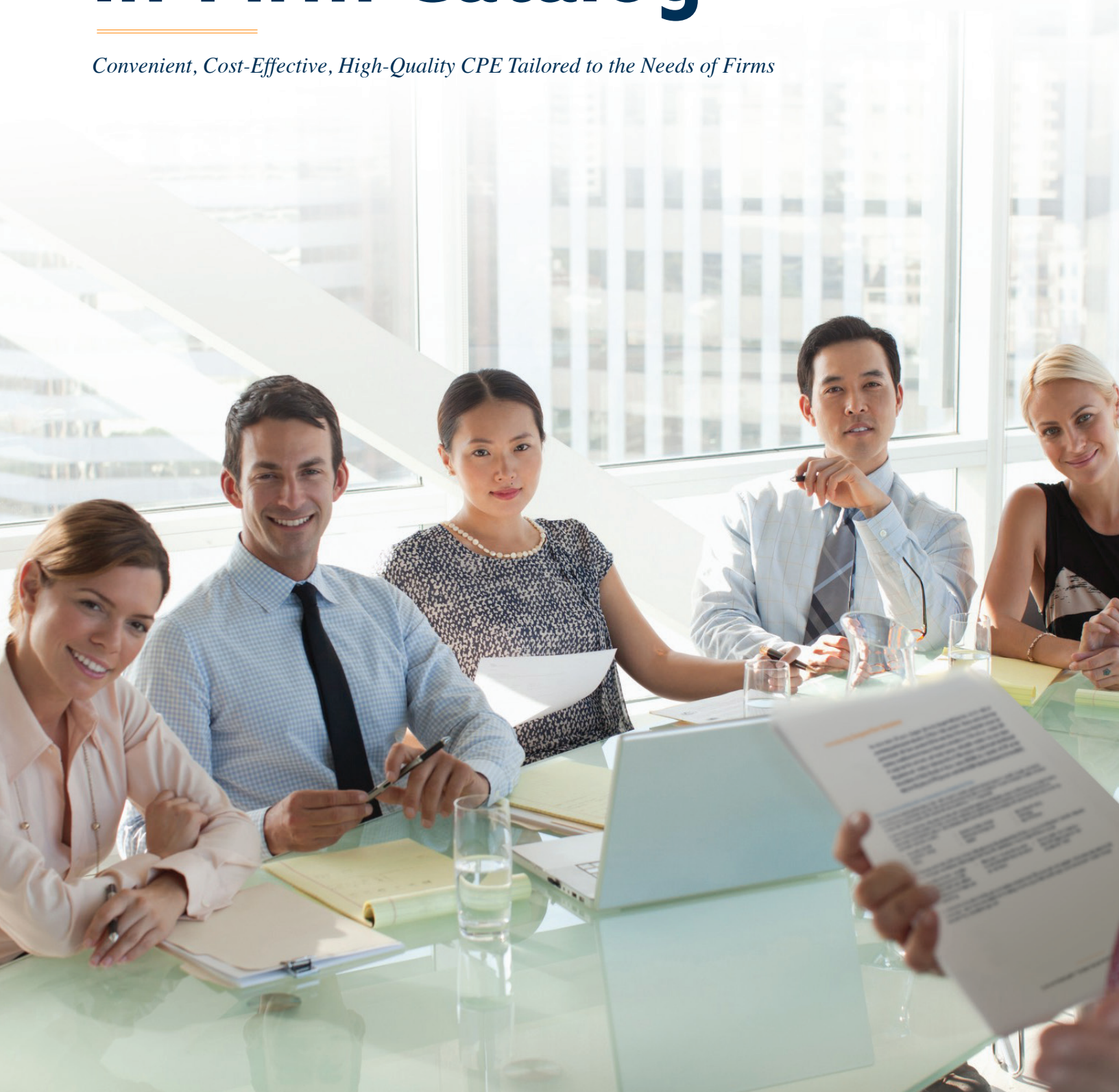


Surgent's 2016

In-Firm Catalog

Convenient, Cost-Effective, High-Quality CPE Tailored to the Needs of Firms



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Introducing Surgent Firm Solutions



For more than 30 years, Surgent (formerly Surgent McCoy) has led the field of continuing professional education (CPE) for CPAs and other finance and accounting professionals. We have provided CPE to more than 350 accounting firms across the country, in addition to the tens of thousands of individual CPAs who will receive CPE through our live webinars, self-study courses, and public seminars this year alone. We partner with nearly all state societies of CPAs and are registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of CPE on the National Registry of CPE Sponsors and as a QAS Self-Study provider.

Making Professional Education as Convenient as Possible for Firms

We've recently expanded our Firm Solutions Team with the goal of becoming your firm's trusted resource for essential education and insights that will keep your professional team informed across all areas of need. And, thanks to our singular focus on professional education, we can be exceptionally flexible in providing CPE solutions that are tailored to your firm's unique needs.

Surgent provides the highest-quality, most complete, and most convenient professional education programs in the industry—in a range of delivery formats that include live seminars, webinars, on-demand webcasts, and downloadable self-study courses. Our courses and instructors are consistently praised for their ability to make challenging content accessible, relevant, and engaging. We cover all areas and stages of continuing professional education, including:

- Accounting & Audit
- Audit Skills Training
- Ethics
- Government & Not-for-Profit
- Professional Development
- Taxation
- Tax Staff Level Training
- Technology
- New! CPA Review

One new way we're making CPE easy for firms is through our recently-introduced Bulk CPE Hours program, which provides 12 months of firm-wide access to Surgent Live Webinars and/or Surgent's Self-Study PDFs and Webcasts. Surgent's Bulk CPE Hours program:

- Provides everyone in your firm with easy access to the CPE they want and need—without worrying about overbuying and underutilizing
- Allows your firm to avoid being locked into inflexible models based on seats or named licenses
- Includes regular reports about your firm's CPE usage, so you can make adjustments if needed

This catalog includes a comprehensive, yet not exhaustive, overview of our CPE courses and training programs. To learn more about the Bulk CPE Hours program, any of the courses included in this catalog, or to discuss your firm's specific needs, please contact our Firm Solutions Team at (484) 588-4197 or salesinfo@surgent.com.

Many Surgent courses are also approved for credit by:



APPROVED
CONTINUING EDUCATION
PROVIDER



Available Courses and Formats

These four pages provide a convenient way to see Surgent's course lineup, as well as the various formats in which each course is available. Courses offered in live seminar format may be brought in-firm or these courses are also available as Surgent public seminars delivered through state societies of CPAs. Similarly, Surgent live webinars may be scheduled as private online events for your firm only or these courses may be accessed through our public schedule of live webinars (see the full schedule at our website, cpenow.com, which includes a host of additional live webinars and self-study courses, including many shorter options that range from one to four credits in length).

Course	Name	Credits*	Field of Study	Live Seminar	Live Webinar	Self-Study Download	On-Demand Webcast
Accounting							
AGA4	Simplify Your Reporting by Converting to FRF for SMEs™ ♦	4	Accounting	X			
AGAP	A Practical Alternative to GAAP: Simplify Your Reporting by Converting to FRF for SMEs™ ♦	8	Accounting	X			
CMCT	Special Purpose Frameworks: Preparing and Reporting on Cash, Modified Cash, and Tax Basis Financial Statements	8	Accounting	X		X	
CMT4	Preparing Special Purpose Framework Financial Statements: Cash, Modified Cash, and Tax Basis	4	Accounting	X	X	X	X
FACT	Comprehensive Accounting Issues of Estates and Trusts: Fiduciary Accounting and Tax Issues	8	Accounting	X		X	
FAUR	FASB Update for Small and Medium-Sized Businesses: A Practical Implementation Guide	8	Accounting	X		X	
FLO4	The Statement of Cash Flows: Preparation Guidance and Presentation Illustrations	4	Accounting	X		X	
FSBT	FASB's 'Big 3' – Revenue Recognition, Leases, and Financial Instruments	8	Accounting	X	X	X	X
FUR4	Annual FASB Update and Review	4	Accounting	X	X	X	X
GSM4	Financial Statement Disclosures: A Guide for Small and Medium-Sized Businesses ♦	4	Accounting	X			
RERE	Tackling the New Revenue Recognition Model – A Practical Comparison of Old and New Rules	8	Accounting	X		X	
REV4	A Guide to the New Revenue Recognition Model for All CPAs	4	Accounting	X	X	X	X
Accounting (Governmental)							
FMIS	Focus on the Mission: Not-for-Profit Accounting and Reporting Today and Tomorrow ♦	8	Accounting (Governmental)	X		X	
GNA4	Latest Developments in Government and Nonprofit Accounting 2016	4	Accounting (Governmental)	X		X	
Accounting/Auditing							
AAU4	Current Issues in Accounting and Attestation: An Annual Update ♥	4	Accounting/Auditing	X		X	
AAUP	Accounting and Reporting Update for Tax Practitioners	8	Accounting/Auditing	X		X	
AAYR	A&A Year in Review: Exploring the Latest Issues and Challenges Facing CPAs	8	Accounting/Auditing	X		X	
ACAU	Annual Accounting and Attestation Update ♥	8	Accounting/Auditing	X	X	X	X
NPAA	Latest Developments in Nonprofit Accounting and Auditing 2016	8	Accounting/Auditing	X	X	X	X
SMBP	Current Accounting and Attestation Updates for Practitioners with Small-Business Clients ♦	8	Accounting/Auditing	X			
Accounting/Auditing (Governmental)							
GNA4	Latest Developments in Government and Nonprofit Accounting and Auditing 2016 ♥	8	Accounting/Auditing (Governmental)	X	X	X	X
GVAA	Latest Developments in Governmental Accounting and Auditing 2016	8	Accounting/Auditing (Governmental)	X	X	X	X
Accounting/Auditing (Taxes)							
GSGC	Real Estate: The Many Complexities of GAAP, SSARS, and GAAS Compliance ♦	8	Accounting/Auditing/Taxes	X		X	
CONS	Construction Contractors: Critical Accounting, Auditing, and Tax Issues in Today's Environment	8	Accounting/Auditing/Taxes	X		X	

Available Courses and Formats

Course	Name	Credits*	Field of Study	Live Seminar	Live Webinar	Self-Study Download	On-Demand Webcast
Auditing							
AFPL	Audits of 401(k) Plans: New Developments and Critical Issues for an Effective and Efficient Audit	8	Auditing	X		X	
COS4	Critical New COSO Internal Control Framework Concepts ♦	4	Auditing	X			
COSF	Minimizing Internal Control Blunders Under the New COSO Framework ♦	8	Auditing	X	X		X
CRAU	Compilations, Reviews, and New Preparations: Engagement Performance and Annual Update ♥	8	Auditing	X	X	X	X
CRU4	Guide and Update to Compilations, Reviews, and New Preparations	4	Auditing	X	X	X	X
EECA	A Two-Day Interactive Workshop: Effectively and Efficiently Completing Audits of Small and Mid-Size Businesses ♦	16	Auditing	X			
EPRA	Interactive Workshop: Engagement Planning and Risk Assessment Activities ♦	8	Auditing	X			
GAAS	GAAS from A to Z	8	Auditing	X	X	X	X
LFS4	Leveraging the Financial Statement Audit to Add Value to the Client	8	Auditing	X	X		X
PSUB	Interactive Workshop: Performing Substantive Testing and General Audit Procedures ♦	8	Auditing	X			
QUPR	Surgent's Auditing Workshop: Best Practices for Improving Audit Quality and Profitability	8	Auditing	X	X		X
SAR4	Advanced Concepts in SSARS 21 and Nonattest Services ♥	4	Auditing	X			
SS21	Advanced Concepts in SSARS 21 and Nonattest Services: Are You Certain You Are in Compliance? ♦	8	Auditing	X	X		X
SVN4	The Seven Aspects of a GAAS Audit	4	Auditing	X		X	
SWLD	Sweeping Your Workpapers for Landmines: Avoiding Deficient Audits ♦	8	Auditing	X			
Auditing (Governmental)							
ANF4	Tailoring the Audit to Suit a Not-for-Profit Entity	4	Auditing (Governmental)	X		X	
ANFP	Auditing Not-for-Profit Entities: Superior Skills for an Effective and Efficient Audit ♥	8	Auditing (Governmental)	X	X	X	X
FANG	Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone	8	Auditing (Governmental)	X	X	X	X
FNG4	Recent Frauds Occurring in Not-for-Profit Entities and Governments	4	Auditing (Governmental)	X		X	
GAU4	Latest Developments in Government and Nonprofit Auditing 2016	4	Auditing (Governmental)	X		X	
RFA4	The Auditor's Responsibilities Related to Fraud and Abuse Under GAAS and the Yellow Book	4	Auditing (Governmental)	X		X	
UGID	The Essential Course for Performing Single Audits Under the New Uniform Guidance for Federal Awards ♥	8	Auditing (Governmental)	X		X	
YBK4	Performing Financial Audits Under the Yellow Book	4	Auditing (Governmental)	X		X	
YBYB	A Complete Guide to the Yellow Book	8	Auditing (Governmental)	X	X	X	X
Ethics (Behavioral)							
ETH4	Ethical Considerations for CPAs	4	Ethics (Behavioral)	X	X	X	X
Taxes							
1041	Fiduciary Income Tax Returns – Form 1041 Workshop with Filled-in Forms	8	Taxes	X	X	X	X
1ST1	Staff Training in Taxation – Level 1	24	Taxes	X			
1ST2	Staff Training in Taxation – Level 2 ♥	24	Taxes	X			
1ST3	Staff Training in Taxation – Level 3 ♥	24	Taxes	X			
ACL4	Limited Liability Companies: Losses, Liquidations, Terminations, Continuations, and Sales	4	Taxes	X		X	
ACS4	S Corporations: Compensation and Redemptions	4	Taxes	X		X	

♦ New Course ♥ Best Seller * Credit hours apply to live seminars/webinars only. Credit hours for Self-Study courses may vary.

Available Courses and Formats

Course	Name	Credits*	Field of Study	Live Seminar	Live Webinar	Self-Study Download	On-Demand Webcast
Taxes							
ACTL	Surgent's Advanced Critical Tax Issues for Limited Liability Companies and Partnerships ♥	8	Taxes	X		X	
ACTS	Surgent's Advanced Critical Tax Issues for S Corporations	8	Taxes	X		X	
AP41	Advanced Form 1041 Practice Workshop	8	Taxes	X		X	
APLW	Advanced Partnership/LLC Workshop: How to Do Optional Step-Up in Basis Under Section 754 and Related Provisions	8	Taxes	X			
ATFB	Advanced Technical Tax Forms Training – LLCs, S Corporations, and Partnerships	8	Taxes	X	X		X
ATFI	Advanced Technical Tax Forms Training – Form 1040 Issues	8	Taxes	X	X		X
BCP4	S Corporation, Partnership, and LLC Tax Update	4	Taxes	X		X	
BCPE	The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent	8	Taxes	X	X	X	X
BFT4	Federal Tax Update	4	Taxes	X		X	
BFTU	The Best Federal Tax Update Course by Surgent	8	Taxes	X	X	X	X
BIT4	Individual Income Tax Update	4	Taxes	X		X	
BITU	The Best Individual Income Tax Update Course by Surgent	8	Taxes	X	X	X	X
BTBB	The Top 50 Business Tax Mistakes Practitioners Make and How to Fix Them	8	Taxes	X	X	X	X
BTP4	Partnerships and LLCs: Avoiding Common Pitfalls Facing Practitioners	4	Taxes	X		X	
BTS4	Key Partnership and S Corporation Tax Planning Strategies	4	Taxes	X		X	
CASU	The Casual Tax Preparer: 1040 Forms Update for 2016 ♦	8	Taxes	X		X	
CBES	Choosing the Best Entity Structure Under the Tax Law in 2016	8	Taxes	X	X	X	X
CGLB	The Complete Guide to Liquidation of Business Entities	8	Taxes	X		X	
CGPT	The Complete Guide to Payroll Taxes and 1099 issues	8	Taxes	X	X	X	X
CIAR	Core Issues Related to Properly Assessing and Responding to Financial Statement Audit Risk	8	Taxes	X	X		X
CTA4	Corporate Taxation: Advanced Issues	4	Taxes	X		X	
CTIP	Critical Tax Issues and Planning for Accounting Periods, Methods, Related Party Transactions, and Form 3115 ♦	8	Taxes	X		X	
CWRS	Compilations, Reviews, and New Preparations: Engagement Performance and Annual Update ♦	8	Taxes	X			
CWRS	Case Studies in Writing and Research Skills for Tax Professionals	8	Taxes	X			
DRMM	Determining How Much Money You Need to Retire, and Tax Ideas and Money Management	8	Taxes	X		X	
ERTW	Effective and Efficient Senior-Level Review of Individual Tax Returns	8	Taxes	X			
EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses	8	Taxes	X		X	
GIFT	Federal Estate and Gift Tax Returns – Forms 706 and 709 Workshop with Filled-in Forms	8	Taxes	X	X	X	X
HMB4	Mastering Basis Issues for S Corporations, Partnerships, and LLCs	4	Taxes	X		X	
HMBI	Surgent's Handbook for Mastering Basis, Distributions, and Loss Limitation Issues for S Corporations, LLCs, and Partnerships	8	Taxes	X	X	X	X
ICIL	Intermediate Core Tax Issues in Partnerships	8	Taxes	X		X	
ICIS	Intermediate Core Tax Issues in S Corporations ♥	8	Taxes	X		X	
IEFP	The Best Income Tax, Estate Tax, and Financial-Planning Ideas of 2016	8	Taxes	X	X	X	X
IFCP	Surgent's Individual and Financial-Planning	8	Taxes	X	X	X	X
INB4	Individual Income Tax Return Mistakes and How to Fix Them	4	Taxes	X		X	
INBB	The Top 50 Mistakes Practitioners Make & How to Fix Them: Individual Tax and Financial Planning	8	Taxes	X		X	
IRAB	IRA Boot Camp ♦	8	Taxes	X		X	

Available Courses and Formats

Course	Name	Credits*	Field of Study	Live Seminar	Live Webinar	Self-Study Download	On-Demand Webcast
Taxes							
ITEB	Advanced Selected Issues for Trusts, Estates, and Their Beneficiaries	8	Taxes	X		X	
ITP4	Individual Tax Planning Ideas for 2016	4	Taxes	X		X	
K1L4	K-1 Boot Camp for LLCs ♦	4	Taxes	X		X	
K1SL	K-1 Boot Camp for S Corporations and LLCs ♦	8	Taxes	X		X	
LP10	Surgent's Top 10 Tax Issues in Dealing With LLCs and Partnerships	8	Taxes	X		X	
MERG	Introduction to Mergers and Reorganizations	8	Taxes	X		X	
MFEP	Mastering the Fundamentals of Estate and Gift Tax Planning	8	Taxes	X		X	
MGEN	Multigenerational Financial and Tax Planning for Clients	8	Taxes	X		X	
MSTU	Surgent's Multistate Tax Update ♥	8	Taxes	X			
NFFI	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments	8	Taxes	X	X	X	X
NIT4	Surgent's Guide to Understanding the Net Investment Income Tax in 2016	4	Taxes	X		X	
OBC4	Taking Your Medicine: Health Care in 2016	4	Taxes	X	X	X	X
OBCR	A Practical Guide to Small Business Health Insurance and Fringe Benefits: 2016 and Beyond	8	Taxes	X		X	
PAIT	Getting More Active with the Passive Activity Rules and the Net Investment Income Tax	8	Taxes	X	X	X	X
PAR4	Surgent's Guide to Understanding the Passive Activity Rules in 2016	4	Taxes	X		X	
PCTR	Preparing C Corporation Tax Returns for New Staff and Para-Professionals ♥	8	Taxes	X	X	X	X
PITR	Preparing Individual Tax Returns for New Staff and Para-Professionals ♥	8	Taxes	X	X	X	X
PMI4	Select Estate and Life Planning Issues for the Middle-Income Client	4	Taxes	X		X	
PMIC	Estate and Life Planning Issues for the Middle-Income Client	8	Taxes	X	X	X	X
SCA4	S Corporation Taxation: Advanced Issues	4	Taxes	X		X	
SEAZ	How to Settle an Estate for a Client from A to Z	8	Taxes	X		X	
SELL	Buying and Selling a Business: Critical Tax and Structuring Issues ♥	8	Taxes	X		X	
SSR4	Maximizing Your Social Security Benefits	4	Taxes	X		X	
SSRB	Social Security, Medicare, and Prescription Drug Retirement Benefits: What Every Baby Boomer Needs to Know Now	8	Taxes	X	X	X	X
STRI	Surgent's Advanced Individual Income Tax Return Issues	8	Taxes	X	X	X	X
STTC	Two-Day Staff Tax Training for Regular C Corporation Returns	16	Taxes	X			
TBCL	Tax Forms Boot Camp: LLCs and Partnerships	8	Taxes	X		X	
TBCS	Tax Forms Boot Camp: S Corporations	8	Taxes	X		X	
TCBU	Shortcuts to Tax Cuts: Business Tax Planning Strategies for S Corporations and LLCs	8	Taxes	X		X	
TCTW	The Complete Trust Workshop	8	Taxes	X		X	
TDAP	Surgent's Comprehensive Guide to Tax Depreciation, Amortization, and Property Transactions from Acquisition to Exchange or Disposition ♥	8	Taxes	X	X	X	X
TDP4	Surgent's Essential Depreciation Update for Practitioners	4	Taxes	X		X	
TFBC	Tax Forms Boot Camp: LLCs, Partnerships, and S Corporations	8	Taxes	X	X	X	X
TPGS	Surgent's 2016 Annual Tax-Planning Guide for S Corporation, Partnerships, and LLCs	8	Taxes	X			
TTEN	The Top 10 Tax Topics of 2016	8	Taxes	X	X	X	X

♦ New Course ♥ Best Seller * Credit hours apply to live seminars/webinars only. Credit hours for Self-Study courses may vary.

Customized Audit Skills Training Program

The Surgent Customized Audit Skills Training Program consists of more than 50 two-hour audit modules that can be combined in any way to meet your firm's specific needs.

All modules are available in four different delivery formats, enabling you to tailor your program based upon your time constraints and budget. Every module, in all delivery formats, includes a combination of lecture and interaction (e.g., case studies, exercises, discussion questions, etc.) to provide the most dynamic learning experience possible.

The program provides a suggested curriculum that includes seven levels, tailored for skill levels from new hires through managers. However, you are both empowered and encouraged to mix-and-match the content to address your specific knowledge voids, time constraints, and budget.

The core two-hour modules include presentation slides, handouts of the interactive exercises, and supplemental "take-away" reading material that summarizes key concepts.

Optional self-study homework may be added to each module, which provides one additional hour of credit. Self-study homework sections contain learning questions, case studies, and exercises (where appropriate) to reinforce concepts. A follow-up on-demand webinar is provided to debrief the homework and reinforce key learning points. A final exam contains 15 questions that test the participant's retention and provide a means of evaluating the quality of the training to meet your developmental needs.

Note: If desired, firms may purchase Surgent's materials and use their own instructor.

All Surgent Customized Audit Skills Modules are available in all of these formats:

1. On-Demand Webcasts – Best option for small firms

- Available 24/7
- 2-hour webcast
- Homework with debrief webcast
- Final exam
- 3 CPE credits for each module
- May be purchased as a preset package, a mix-and-match package, or individual modules
- Includes video and presentation slides

2. Public Webinars

- Preset dates and times throughout the year
- Available in seven progressive levels using our suggested curriculum
- Participants have opportunity to ask questions during event
- Includes video and presentation slides

3. In-Firm Webinars – Minimum of 15 participants

- Date and time selected to fit your schedule
- Participants have opportunity to ask questions during event
- Allows you to mix and match modules or simply select one of our seven suggested progressive curriculums
- Homework and final exam may be added for additional credit

4. Live In-Firm Training

- Date and time selected to fit your schedule
- Live instructor
- Allows you to mix and match modules or simply select one of our seven suggested progressive curriculums
- Homework and final exam may be added for additional credit

The charts on the facing page lay out Surgent's Suggested Progressive Curriculum for the Audit Skills Training, but please note that this is just a suggestion. All modules may be mixed and matched to meet the needs of your firm.



The Benefits of Surgent's

Mix-and-Match

- Provides you with complete control over the curriculum, duration and format
- Ensures the most flexibility for all of your professionals

Customized Audit Skills Training Program

The following charts lay out Surgent's Suggested Progressive Curriculum for the Audit Skills Training, but please note that this is just a suggestion. All modules may be mixed and matched to meet the needs of your firm.

EARLY CAREER Developmental Area	0-4 mos. Experience Course Code: 1AUD	4-12 mos. Experience Course Code: 2AUD
Code of Conduct	1 - Transitioning to the Professional World	
Traits of a Star Performer	4 - Desired Traits of Entry-Level Auditors	
Fraud Risk Considerations	7 - Professional Skepticism	
Compilations and Reviews	10 - The Nature of Compilations, Reviews, & Audits	11 - Performing Effective & Efficient Compilations and Reviews
Audit Documentation and Review	12 - Audit Documentation Basics	
Risk-Based Audit Concepts	15 - The Basic Audit Concept	
Internal Controls & Related Communications	18 - Internal Control Fundamentals	
Cash & Investments	23 - Auditing Cash and Cash Equivalents	
A/R & Revenue		26 - Auditing Accounts Receivable
PP&E and Other Long-Lived Assets		29 - Auditing PP&E, Including Leases
Inventory, Including Observations		31 – Auditing Basic Inventory – Performing Observations
Liabilities, Contingencies, and Going Concern		32 - Auditing A/P, Accrued Expenses, and Debt
Analytical Procedures		34 - Analytical Procedure Fundamentals
Sampling		37 - Sampling Fundamentals
F/S Reporting & Audit Opinions		39 - Financial Statement Fundamentals
	Total: 2 days	Total: 2 days
EXPERIENCED PROFESSIONALS Developmental Area	1-2 Busy Seasons' Experience Course Code: 3AUD	2-3 Busy Seasons' Experience Course Code: 4AUD
Code of Conduct	2 - Independence – Nonattest and Attest Services	
Fraud Risk Considerations	8 - Assessing Fraud Risk in a Financial Statement Audit	9 - Fraud in Smaller and Mid-Size Environments
Audit Documentation and Review		13 - Responsibilities When Reviewing Work Papers
Risk-Based Audit Concepts	16 - Identifying and Evaluating Audit Risk	17 - Assessing Risk for a Higher Quality Audit
Internal Controls & Related Communications	19 - Internal Control Testing for Operating Effectiveness	20 - Internal Control Advanced Concepts
Cash & Investments	24 - Auditing Common Investments	
A/R & Revenue	27 - Auditing Revenue Recognition	
Estimates		28 - Auditing Estimates
Analytical Procedures	35 - Substantive Analytic Procedures	36 - Maximizing Analytic Procedure Audit Evidence
Research		6 - Performing Research - FASB Codification
F/S Reporting & Audit Opinions	40 - Financial Reporting Complex Issues	
Client & Engagement Management		41 - Client and Engagement Management
	Total: 2 days	Total: 2 days
SUPERVISORY PROFESSIONALS Developmental Area	3-4 Busy Seasons' Experience Course Code: 5AUD	4-5 Busy Seasons' Experience Course Code: 6AUD
Traits of a Star Performer	5 - Desired Traits of In-Charges, Seniors, & Supervisors	
Audit Documentation and Review		14 - Reviewing Work Papers - Avoiding Deficient Audits
Internal Controls & Related Communications	21 - Communicating Internal Control Deficiencies	22 - Value Added Internal Control Communications
Cash & Investments	25 - Auditing Complex Investment Types	
PP&E and Other Long-Lived Assets	30 - Auditing Impairment of Long-Lived Assets	
Liabilities, Contingencies, and Going Concern	33 - Auditing Contingencies and Going Concern	
F/S Reporting & Audit Opinions	38 - Modified Audit Reports & Other Special Considerations	
Compliance and Regulatory Reporting	3 - Special Audit Engagements	
Client & Engagement Management	42 - Coaching Staff to Stay on the Right Track	43 - Adapting to Different Personality Styles
Accounting & Auditing Update		51 - Accounting & Auditing Update
	Total: 2 days	Total: 1 day
MANAGERIAL PROFESSIONALS Developmental Area	5-6 Busy Seasons' Experience Course Code: 7AUD	
Client & Engagement Management	44 - The Art of Discipline and Getting Things Done	
Business Development	45 - Making Rain - Client Service and Selling to Prospects	
Performance Measurement	46 – Critical Performance Measures	
Firm Leadership	47 – The Balanced Leader-Manager	
	Total: 1 day	

COURSE NAME	ACRONYM	PAGE
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Advanced Concepts in SSARS 21 and Nonattest Services	SAR4	10
Advanced Concepts in SSARS 21 and Nonattest Services: Are You Certain You Are in Compliance?	SS21	10
Annual Accounting and Attestation Update	ACAU	11
Annual FASB Update and Review	FUR4	11
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GAAS from A to Z	GAAS	18
Guide and Update to Compilations, Reviews, and New Preparations	CRU4	18
A Guide to the New Revenue Recognition Model for All CPAs	REV4	19
Interactive Workshop: Engagement Planning and Risk Assessment Activities	EPRA	19
Interactive Workshop: Performing Substantive Testing and General Audit Procedures	PSUB	20
Leveraging the Financial Statement Audit to Add Value to the Client	LFSA	20
Minimizing Internal Control Blunders Under the New COSO Framework	COSF	21
A Practical Alternative to GAAP: Simplify Your Reporting by Converting to FRF for SMEs™	AGAP	21
Preparing Special Purpose Framework Financial Statements: Cash, Modified Cash, and Tax Basis	CMT4	22
Real Estate: The Many Complexities of GAAP, SSARS, and GAAS Compliance	GSGC	22
The Seven Aspects of a GAAS Audit	SVN4	23
Simplify Your Reporting by Converting to FRF for SMEs™	AGA4	23
Special Purpose Frameworks: Preparing and Reporting on Cash, Modified Cash, and Tax Basis Financial Statements	CMCT	24
The Statement of Cash Flows: Preparation Guidance and Presentation Illustrations	FLO4	24
Surgent's Auditing Workshop: Best Practices for Improving Audit Quality and Profitability	QUPR	25
Sweeping Your Workpapers for Landmines: Avoiding Deficient Audits	SWLD	25
A Two-Day Interactive Workshop: Effectively and Efficiently Completing Audits of Small and Mid-Size Businesses	EECA	26
Tackling the New Revenue Recognition Model – A Practical Comparison of Old and New Rules	RERE	27

AAYR

A&A YEAR IN REVIEW: EXPLORING THE LATEST ISSUES AND CHALLENGES FACING CPAs

With so much going on in the accounting and reporting arena lately, it's easy to have missed some of the more important issues and challenges facing the profession today and into the near future. This course, designed for accounting and attestation practitioners at all levels in both public accounting and business and industry, will provide you with a year in review look at some of the more important issues and challenges facing CPAs. We will identify and discuss specific areas within the profession that are likely to affect you and your clients thereby keeping you 'in the know' on these critical topics. Examples and illustrations provide hands-on application to further enhance your understanding of the matters presented.

Major Topics:

- "Little GAAP"
- New U.S. Accounting Principles
- IFRS Convergence
- Revenue Recognition
- Leases
- Financial Instruments
- FRF for SMEs™
- The AICPA's New Code of Professional Conduct
- COSO's Updated Internal Control-Integrated Framework
- SSARS No. 21: Clarification and Recodification
- Auditing Matters on the Radar

Learning Objectives:

- Identify current accounting and auditing "hot topics" affecting the profession
- Understand SSARS No. 21, Clarification and Recodification, relating to the preparation of financial statements and new guidance on compilations and reviews
- Review the latest issues and challenges facing today's practicing CPAs
- Apply a hands-on approach using examples and illustrations in understanding how to deal with current and upcoming changes
- Be aware of the direction standard setters are taking critical accounting and attestation matters

Designed For: Accounting and attestation practitioners at all levels desiring to remain in the know on current accounting and attestation hot topics and standard setters activities

Level of Knowledge: Update

CPE Credits: 8 (Accounting (4), Auditing (4))

Prerequisite: Experience in accounting and attestation

AAUP

ACCOUNTING AND REPORTING UPDATE FOR TAX PRACTITIONERS

Designed for all tax practitioners, this course will replenish your accounting and reporting tank with an update of recent standard setting activities at the PCC, FASB, ASB, and ARSC. And since for many tax practitioners, compilation, preparation, and review engagements also make up a substantial part of their overall professional practice, this course reviews the authoritative standards and guidance for performing these types of engagements found in SSARS No. 21, Clarification and Recodification. The course utilizes plenty of hands-on examples and illustrations to increase your overall understanding and application of the material.

Major Topics:

- Recent standard setting activities at the PCC, FASB, ASB, and ARSC
- Revenue recognition
- Lease accounting
- Performing preparations and reporting on compilations and reviews
- SSARS No. 21, Clarification and Recodification
- Attestation matters on the radar

Learning Objectives:

- Come up to speed on recent standard setting activities at the PCC, FASB, ASB, and ARSC
- Review the new revenue recognition standard and guidance
- Be aware of where we stand regarding lease accounting
- Be familiar with the PCC and FASB's new Private Company Decision-Making Framework
- Understand and apply the authoritative standards and guidance for performing and reporting on compilation, preparation, and review engagements found in SSARS No. 21, Clarification and Recodification
- Review recent attestation matters on the radar
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Designed For: All tax practitioners desiring to remain up-to-date on recent accounting, reporting, and compilation, preparation, and review activities

Level of Knowledge: Update

CPE Credits: 8 (Accounting (4), Auditing (4))

Prerequisite: Experience in accounting and reporting

SAR4

ADVANCED CONCEPTS IN SSARS 21 AND NONATTEST SERVICES

Practitioners who provide non-audit services must strike the right balance between complying with relevant professional and regulatory standards while mitigating litigation and other practice management risks. This course contains many best practices for managing the accounting, reporting, and performance issues associated with the attest services of compilations and reviews where reports are issued, as well as the new SSARS 21 preparation of financial statements nonattest service.

Major Topics:

- Complete coverage of the new SSARS No. 21 related to Preparation of Financial Statements, Compilations and Reviews
- Identifying and safeguarding independence threats for issuing attest reports
- Defining the varying levels of responsibility for accountants providing non-audit services
- Performing compilations and reviews effectively and efficiently, including developing proper advance expectations for review analytical procedures
- Properly considering going concern, subsequent events, and other disclosure matters
- Common issues related to peer reviews, including recurring reporting problems

Learning Objectives:

- Describe practice management risks associated with SSARS 21 services
- Properly apply relevant professional standards with regulations for SSARS 21 services
- Avoid peer review and litigation risks in SSARS 21 services
- Be familiar with the numerous illustrations and examples of practical guidance to implement important key learning points

Designed For: Anyone who performs or supervises non-audit engagements

Level of Knowledge: Advanced

CPE Credits: 4, Auditing

Prerequisite: Experience with performing non-audit services

Available in an 8-hour version. See SS21 on the right.



**BEST
SELLER**



**4-HR
COURSE**

SS21

ADVANCED CONCEPTS IN SSARS 21 AND NONATTEST SERVICES: ARE YOU CERTAIN YOU ARE IN COMPLIANCE?

Practitioners that provide non-audit services must strike the right balance between complying with relevant professional and regulatory standards, providing value-added client service, and mitigating litigation and other practice management risks. This course contains many case studies to reinforce best practices for managing the accounting, reporting, and performance issues associated with the attest services of compilations and reviews where reports are issued, as well as the new SSARS 21 preparation of financial statements service and other nonattest engagements.

Major Topics:

- Navigating the impact of SSARS No. 21 without risking noncompliance with professional and ethical requirements
- Preventing malpractice claims related to nonattest accounting services
- Identifying and safeguarding independence threats when issuing attest reports
- Establishing client understanding regarding non-audit services
- Defining the varying levels of responsibility for accountants performing non-audit services
- Performing compilations and reviews effectively and efficiently, including nature and extent of documentation considerations
- Practice performing analytical review procedures appropriately, & developing proper advance expectations for review engagements
- Properly considering going concern, subsequent events, and other disclosure matters
- Common issues related to peer reviews, including recurring reporting problems
- Applying financial analysis best practices to help your clients better interpret their financial results

Learning Objectives:

- Describe practice management risks associated with non-audit services
- Properly apply relevant professional standards and regulations for non-audit services to minimize litigation and peer review risk
- Leverage information obtained on engagements to enhance the quality of client service
- Be familiar with the illustrations, examples, and exercises related to practical guidance to implement important key learning points

Designed For: Anyone who performs or supervises non-audit engagements

Level of Knowledge: Advanced

CPE Credits: 8, Auditing

Prerequisite: Experience with performing non-audit services

Available in a 4-hour version. See SAR4 on the left.



**NEW
COURSE**

ACAU

ANNUAL ACCOUNTING AND ATTESTATION UPDATE

Designed for accounting and attestation practitioners at all levels in both public accounting and business and industry, this course provides a comprehensive review of recent standard setting activities of the PCC, FASB, ASB and ARSC. Not only will this course bring you up-to-date on the requirements, it also provides you with many hands-on examples and illustrations to help you apply the guidance in practice. You'll learn about the latest standards, exposure drafts, and guidance focusing on issues applicable to accountants and attestation practitioners in public accounting and private industry. This course also includes a compilation, preparation, and review update specifically covering the new SSARS No. 21, Clarification and Recodification, and recent attestation matters on the radar.

Major Topics:

- Private company standard setting activities
- Recently issued FASB Accounting Standards Updates
- Revenue recognition
- Leases
- Financial instruments
- Recently issued SASs and proposed SASs
- SSARS No. 21, Clarification and Recodification
- Attestation matters on the radar
- Other important A&A practice matters

Learning Objectives:

- Keep abreast of current private company standard setting activities of the PCC
- Review and apply recently issued FASB, ASB, and ARSC pronouncements
- Be aware of various standard setters' agendas, technical plans, and project updates
- Understand the new SSARS No. 21 relating to the preparation of financial statements and new guidance on compilations and reviews
- Be aware of attestation matters on the radar
- Be familiar with other important A&A practice matters you should be aware of
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Designed For: Accounting and auditing practitioners at all levels desiring to remain up-to-date on recent pronouncements and other standard setters' activities

Level of Knowledge: Update

CPE Credits: 8 (Accounting (4), Auditing (4))

Prerequisite: Experience in accounting and attestation

Available in a 4-hour version. See AAU4 on page 15.



FUR4

ANNUAL FASB UPDATE AND REVIEW

Designed for practitioners and their staff, whether in public accounting or business and industry, this course provides an overview of recent FASB accounting and reporting developments. The course begins by reviewing recent Private Company Council (PCC) activities and recently issued Accounting Standards Updates (ASUs), analyzing guidance that has a major effect on all industries, including those covering revenue recognition and leases. Special attention is given to standard setters' activities that affect small- and medium-sized entities. Examples and illustrations provide hands-on application to help you assess and implement the new standards and guidance applicable to your practice and clients.

Major Topics:

- Private company standard setting activities
- Recent FASB Accounting Standards Updates (ASUs)
- Revenue Recognition – ASU No. 2014-09, Revenue from Contracts with Customers
- Leases
- Financial Instruments

Learning Objectives:

- Be aware of recent private company standard setting activities
- Review the latest FASB Accounting Standards Updates (ASUs)
- Understand and apply the FASB's comprehensive new Revenue Recognition standard – ASU No. 2014-09, Revenue from Contracts with Customers
- Know where we stand regarding lease accounting
- Come up-to-date on the accounting for financial instruments
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Designed For: Practicing CPAs and their staffs, both in public accounting and business and industry, controllers, accountants, and other financial accounting personnel involved in financial statement preparation and review

Level of Knowledge: Intermediate

CPE Credits: 4, Accounting

Prerequisite: Experience in financial accounting and reporting

Available in an 8-hour version. See FAUR on page 16.



AFPL

AUDITS OF 401(k) PLANS: NEW DEVELOPMENTS AND CRITICAL ISSUES FOR AN EFFECTIVE AND EFFICIENT AUDIT

One of the most favored employee benefit plans, the 401(k) plan, provides unique challenges for auditors. Obtain an understanding of the rules and regulations unique to employee benefit plans with the practical guidance provided by this course. Auditors will enhance their knowledge through real world examples, best practices and efficient audit techniques that can be utilized in various audit engagements. Make sure your audits don't trigger a DOL inspection by conforming to all applicable rules and regulations.

Major Topics:

- Learn how to properly plan your benefit plan audit engagement and develop an audit strategy while improving overall efficiency
- Find out how to avoid common pitfalls in planning and detailed audit procedures
- Annual update of the changes affecting 401(k) plans
- Description of common mistakes as noted in peer reviews and DOL inspections

Learning Objectives:

- Properly document your understanding of the plan, the environment and internal controls for an employee benefit plan
- Understand the importance of reading, reviewing, and documenting the controls in a Service Organization Control Report
- Identify potential audit triggers that may result in an inspection by the Department of Labor
- Understand the risks associated with a benefit plan audit engagement
- Avoid common mistakes noted during peer reviews

Designed For: Practitioners responsible for planning and performing employee benefit plan audit engagements

Level of Knowledge: Basic

CPE Credits: 8, Auditing

Prerequisite: Basic understanding of auditing defined contribution plans

CRAU

COMPILATIONS, REVIEWS, AND NEW PREPARATIONS: ENGAGEMENT PERFORMANCE AND ANNUAL UPDATE

Specifically designed for compilation, preparation, and review practitioners and their staff, this course will provide you with a comprehensive review and hands-on application for performing compilation, preparation, and review engagements. You'll learn the ins and outs of SSARS No. 21, Clarification and Recodification, the most significant changes to the compilation and review standards since their inception over thirty years ago. Not only will this course bring you up to date on SSARS requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform compilation, preparation, and review engagements. This course is intended to be your go-to reference for training your staff and managing your compilation, preparation, and review practice services.

Major Topics:

- SSARS No. 21, Clarification and Recodification
- Engagement programs
- Designing and performing procedures
- Disclosure illustrations
- Reporting and other communication requirements
- Current ARSC agenda items and projects

Learning Objectives:

- Understand and apply SSARS No. 21, Clarification and Recodification
- Be familiar with compilation and review program examples and disclosure illustrations
- Identify and apply compilation, preparation, and review procedures
- Be aware of the most recent compilation and review reports and other communications
- Keep abreast of ARSC agenda items and projects
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Designed For: Accounting practitioners and their staff performing and managing compilation, preparation, and review engagement services

Level of Knowledge: Update

CPE Credits: 8, Auditing

Prerequisite: Experience in performing and managing compilation, preparation, and review engagements

Available in a 4-hour version. See CRU4 on page 18.



FACT

COMPREHENSIVE ACCOUNTING ISSUES OF ESTATES AND TRUSTS: FIDUCIARY ACCOUNTING AND TAX ISSUES

Fiduciary income tax is a complex blend of state accounting rates and the tax law of Subchapter J. Only by understanding this interaction can the practitioner acquire the skills and knowledge to provide income tax planning for an estate or trust and its beneficiaries, sure to be an important skill in practice in the new income tax environment.

Major Topics:

- Review of major legal and tax concepts
- Concepts of fiduciary accounting: Principal and income
- The Uniform Principal and Income Act: how specific state laws on principal and income applied to common expenditures and receipts
- How fiduciary accounting determines the timing and amount of distributions
- The crucial differences between fiduciary accounting and tax accounting
- Distinguishing fiduciary accounting income from distributable net income
- Splitting income between the fiduciary and the beneficiaries: distributable net income
- How to set up an accounting system for an estate or trust, prepare a judicial accounting, and record-keep for fiduciary accounting
- How practitioners can handle audits of estates and trusts
- Various exercises and problems

Learning Objectives:

- Distinguish fiduciary accounting income from taxable income and distributable net income
- Account for distributions for accounting and tax purposes
- Identify how the fiduciary income tax return differs from individual income tax
- Understand state law on principal and income

Designed For: All practitioners who wish to learn about the complex and unique accounting issues for estates and trusts

Level of Knowledge: Basic

CPE Credits: 8, Accounting

Prerequisite: None

CONS

CONSTRUCTION CONTRACTORS: CRITICAL ACCOUNTING, AUDITING, AND TAX ISSUES IN TODAY'S ENVIRONMENT

Accounting and financial reporting for construction contractors may be the most difficult area to be in compliance with the various standards. Also, construction engagements are, in many instances, more “dangerous” than most lines of businesses due to the many users of the financial statements. In this course, we will discuss why construction accounting and financial reporting are so complex, and discuss the relationship between the contractor and the surety, both from an underwriting and claims perspective. We will also explore what the surety looks for in order to maximize potential bond credit, and we will discuss key areas of tax compliance concentrating on those areas which make construction unique.

Major Topics:

- Overall landscape of the construction industry
- GAAP and recent changes affecting the construction industry
- The FASB Revenue Project and its potential impact on the surety industry
- Unique audit and review issues with construction contractors
- The unique relationship between the contractor and the surety
- Tax compliance issues facing construction contractors
- Going concern disclosures and their importance to the construction industry

Learning Objectives:

- Apply accounting and financial reporting standards to construction contractors
- Perform audit and review engagements for construction clients according to the Standards as efficiently and effectively as possible
- Identify tax compliance issues unique to the construction industry and apply the latest changes

Designed For: Practitioners who have construction clients and professionals in the construction industry who need to be up-to-date on the latest information

Level of Knowledge: Basic

CPE Credits: 8 (Accounting (4), Auditing (2), Taxes (2))

Prerequisite: Previous experience in the construction industry or in providing service to construction clients

CIAR

CORE ISSUES RELATED TO PROPERLY ASSESSING AND RESPONDING TO FINANCIAL STATEMENT AUDIT RISK

A financial statement auditor's overall responsibility is to obtain sufficient appropriate audit evidence to provide reasonable assurance as to whether the financial statements are materially misstated due to fraud or error. The biggest contributing factor that leads to an effective and efficient financial statement audit is the proper identification, evaluation, and response to assessed risk of material misstatement. Engagement teams must ensure compliance with generally accepted audit standards, but also leverage knowledge of the entity and its operating environment to design a high-quality and profitable audit. This course will emphasize the key concepts that drive the foundation of an effective risk-based audit approach.

Major Topics:

- Understanding the various types of risk on an audit engagement – including inherent, control, fraud, and detection risk – and how they interrelate
- Describing the symptoms of fraud, and how to identify risk of material misstatement due to fraud
- Explaining engagement planning meeting best practices
- Evaluating and documenting audit risk, both at the overall and relevant assertion level
- Discovering effective and efficient workpaper documentation techniques
- Linking risk assessment to the detailed audit plan

Learning Objectives:

- Discuss practical application of audit risk concepts on a financial statement audit to ensure compliance with generally accepted auditing standards, while also ensuring more profitable engagements
- Describe how to properly identify, assess, and respond to fraud and error risk
- Explain how to determine the most appropriate nature, timing, and extent of audit procedures for maximum effectiveness and efficiency
- Be familiar with the results of the numerous case studies, exercises and illustrations that reinforce key learning points throughout the course

Designed For: New staff and above in public accounting who wish to learn how to perform an audit in compliance with the SASs

CPE Credits: 8, Auditing

Level of Knowledge: Basic

Prerequisite: Experience in the audit function

COS4

CRITICAL NEW COSO INTERNAL CONTROL FRAMEWORK CONCEPTS

All successful entities, regardless of nature, size, and complexity, must have a well-designed and effectively operating system of internal controls over reliable financial reporting, in addition to managing other risks. This course will provide practical guidance on exactly what a sound system of internal controls “looks like” and the resulting impact on the reliability of financial statements, particularly for smaller entities. In addition, we will explore COSO’s 2013 updates to the original 1992 Internal Control - Integrated Framework to better manage the unique and challenging risks of today’s entities.

Major Topics:

- Important differences between the 1992 version of the framework and the 2013 COSO guidance
- Key components of internal control per the COSO Internal Control - Integrated Framework, and the significant role each plays in the design and operating effectiveness of internal control over reliable financial reporting
- Evaluating design & implementation of an entity’s internal controls, & impact on risk of material misstatement in financial statements
- Testing controls for operating effectiveness, including determining sufficiency and appropriateness of the nature, timing, and extent of control testing procedures
- Special considerations related to the use of outside services
- Key concepts of the Enterprise Risk Management – Integrated Framework that expands on internal control, providing a more robust and extensive focus of broader risk management

Learning Objectives:

- Explain the evolution of internal control concepts since the origination of the 1992 version of COSO’s Internal Control-Integrated Framework, including important new concepts contained in the updated 2013 version
- Describe important internal control concepts related to evaluating the design, implementation and operating effectiveness of internal control over reliable financial reporting
- Be familiar with a more extensive enterprise-wide risk management approach guided by COSO’s Enterprise Risk Management – Integrated Framework
- Be familiar with practical implementation tips and examples

Designed For: Accountants both in public and private practice responsible for designing, evaluating, and/or monitoring internal controls over financial reporting

Level of Knowledge: Intermediate

CPE Credits: 4, Auditing

Prerequisite: Experience with designing, evaluating, or monitoring internal controls

Available in an 8-hour version. See COSF on page 21.



**NEW
COURSE**



**4-HR
COURSE**

SMBP

CURRENT ACCOUNTING & ATTESTATION UPDATES FOR PRACTITIONERS WITH SMALL-BUSINESS CLIENTS

Specifically tailored for practitioners who do not perform audits, but provide other attest and non-attest services to small and medium-sized businesses, this course is a comprehensive update covering recently issued accounting, compilation, and review standards, as well as other professional guidance impacting small and medium-sized business accountants. The course uses practical examples and illustrations to help you understand and apply the material in practice.

Major Topics:

- Private company standard setting activities
- Small and medium-sized business related ASUs
- Revenue recognition and leases update
- Special purpose frameworks – Cash, modified cash, tax, and FRF for SMEs™
- Common small and medium-sized business financial statement errors and deficiencies
- SSARS No. 21, Clarification and Recodification, including the new preparation of financial statements non-attest service
- Other types of small and medium-sized business attest engagements – agreed-upon procedures, specified elements, financial forecasts and projections, and pro forma financial information
- Comfort letters and other third-party verification
- COSO's updated Internal Control-Integrated Framework
- The AICPA's new Code of Professional Conduct

Learning Objectives:

- Keep abreast of current private company standard setting activities of the PCC
- Review recently issued accounting and non-audit attestation pronouncements
- Understand the new SSARS No. 21 relating to the preparation of financial statements and new guidance on compilations and reviews
- Be aware of other important guidance affecting small and medium-sized business practitioners

Designed For: Practitioners at all levels who provide non-audit and non-attest services to small and medium-sized businesses desiring to remain up-to-date on recent pronouncements and other standard setters activities and professional guidance

Level of Knowledge: Update

CPE Credits: 8 (Accounting (4), Auditing (4))

Prerequisite: Experience in accounting and auditing



AAU4

CURRENT ISSUES IN ACCOUNTING AND ATTESTATION: AN ANNUAL UPDATE

Designed for accounting and attestation practitioners at all levels in both public accounting and business and industry, this course provides an overview of recent accounting, compilation, preparation, review, and attestation matters including: recently issued Accounting Standards Updates (ASUs); the FASB's comprehensive new Revenue Recognition standard – ASU No. 2014-09; Lease Accounting; Financial Instruments; SSARS No. 21, Clarification and Recodification; current Attestation Matters that need to be on your radar; and other important A&A practice matters you should be aware of.

Major Topics:

- Recently issued FASB Accounting Standards Updates
- Revenue recognition
- Leases
- Financial instruments
- SSARS No. 21, Clarification and Recodification
- Current attestation matters on the radar
- Other important A&A practice matters

Learning Objectives:

- Review recently issued FASB Accounting Standards Updates
- Understand the FASB's comprehensive new revenue recognition standard
- Be familiar with where we stand regarding the FASB's ongoing lease accounting project
- Come up-to-date on the accounting for financial instruments
- Understand SSARS No. 21, Clarification and Recodification
- Be familiar with current attestation matters that need to be on your radar and other important A&A practice matters you should be aware of
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Designed For: Accounting and attestation practitioners at all levels desiring to remain up-to-date on recent pronouncements and other standard setters' activities

Level of Knowledge: Update

CPE Credits: 4 (Accounting (2), Auditing (2))

Prerequisite: Experience in accounting and attestation

Available in an 8-hour version. See ACAU on page 11.



ETH4

ETHICAL CONSIDERATIONS FOR CPAs

CPAs today face greater challenges than ever to maintain the high ethical standards of their profession. This course provides a framework within which to consider the ethical challenges facing CPAs and focuses on ethical requirements that CPAs must adhere to in their everyday practice, including practical examples of potential ethical dilemmas that practitioners may encounter.

Major Topics:

- The CPA's role in today's economy
- The similarities and differences between individual and business ethics
- The link between ethics, integrity and scruples
- The basic attributes of ethics and professional conduct
- The history of the CPA profession and the CPA's requirement to adhere to ethics policies and codes of conduct
- The AICPA's Code of Professional Conduct and a CPA's responsibility to the public, clients, and colleagues
- The common rules and statutes faced daily in the CPA profession. Case studies may also be utilized to present potential ethical dilemmas CPAs may face during their careers.

Learning Objectives:

- Understand the attributes of ethics and professional conduct
- Identify ethical issues that occur every day in the work environment
- Understand those deliberative, emotional, and social skills that enable a CPA to put their knowledge of the rules into practice in ways that are applicable to any situation

Designed For: All CPAs

Level of Knowledge: Intermediate

CPE Credits: 4, Behavioral Ethics

Prerequisite: Experience in financial reporting



FAUR

FASB UPDATE FOR SMALL AND MEDIUM-SIZED BUSINESSES: A PRACTICAL IMPLEMENTATION GUIDE

Designed for small and medium-sized business practitioners and their staff, whether in public accounting or business and industry, this course will provide you with a comprehensive review of recent FASB accounting and reporting matters most relevant to smaller companies including: Private Company Standard Setting activities; Accounting Standards Updates (ASUs) recently issued and the FASB's current technical agenda; Revenue Recognition; Lease Accounting; and other important practice matters that small and medium-sized businesses should be aware of. Examples and illustrations provide hands-on application to help you assess and implement the new standards and guidance applicable to your practice and clients.

Major Topics:

- Private company standard setting activities
- FASB Accounting Standards Updates (ASUs) relevant to smaller businesses
- Revenue recognition implementation guidance
- Leases most recent activity
- Other important practice matters to practitioners who serve small- and medium-size businesses

Learning Objectives:

- Be familiar with recent private company standard setting activities
- Review recently issued FASB Accounting Standards Updates as they relate to small and medium-sized businesses
- Understand the impact of implementing FASB's new revenue recognition standard
- Know where we stand on the FASB's initiative to update lease accounting
- Be aware of other important practice matters
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Designed For: Small and medium-sized practicing CPAs and their staffs, both in public accounting and business and industry, controllers, accountants, and other financial accounting personnel involved in financial statement preparation and review

Level of Knowledge: Intermediate

CPE Credits: 8, Accounting

Prerequisite: Experience in financial accounting and reporting

Available in a 4-hour version. See FUR4 on page 11.

FSBT

FASB'S "BIG 3" – REVENUE RECOGNITION, LEASES, AND FINANCIAL INSTRUMENTS

Sometimes we can avoid addressing the elephant in the room for a while. However, when there are three elephants in the room, it's time to address the issues. Designed for practitioners and their staff, whether in public accounting or business and industry, this course provides a comprehensive review and update of the FASB's Big 3 accounting and reporting areas: Revenue Recognition, Leases, and Financial Instruments. We will focus on providing you the most updated details of relevant FASB activity, covering these critical areas of your practice or organization. We will analyze the Big 3, which have a major effect on all industries, using examples and illustrations to provide a hands-on approach that will help you better assess and implement the new standards and guidance applicable to your clients or organization.

Major Topics:

- The FASB's comprehensive new revenue recognition standard, ASU No. 2014-09, Revenue from Contracts with Customers
- The new five-step principles-based revenue recognition model
- Revenue presentation, disclosures, and implementation guidance and illustrations
- Key differences between current U.S. GAAP and the new revenue recognition guidance
- The FASB's most current activity related to Leases (Topic 842)
- Overall lease accounting guidance
- Lessee vs. Lessor accounting
- Sale and leaseback transactions
- The FASB's most current activity relating to financial instruments
- Classification and measurement
- Impairment
- Hedging

Learning Objectives:

- Understand and apply the FASB's new revenue recognition standard, ASU No. 2014-09
- Review the FASB's most current lease accounting guidance
- Be familiar with the most recent results of FASB's financial instruments project covering classification and measurement, impairment, and hedging
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Designed For: Practicing CPAs and their staffs, both in public accounting and business and industry – controllers, accountants, and other financial accounting personnel involved in financial statement preparation and review

Level of Knowledge: Intermediate

CPE Credits: 8, Accounting

Prerequisite: Experience in financial accounting and reporting

GSM4

FINANCIAL STATEMENT DISCLOSURES: A GUIDE FOR SMALL AND MEDIUM-SIZED BUSINESSES

A clear and concise set of proper financial statement disclosures can make or break an entity's financial statements. Such disclosures are no longer simply additional information provided by a business; they can be complex in nature and difficult to both prepare and understand, even for small and medium-sized businesses. Oftentimes, financial statement users will first turn to the notes in the financial statements in order to get a feel for where the business and its numbers might be heading. This course will focus on key balance sheet and income statement disclosure as well as those relating to accounting policies, changes in accounting estimates and errors, subsequent events, going concern, and related party disclosures. The course will use illustrations and real-world examples from financial statements to provide you with a hands-on feel for the disclosure requirements across a number of accounting standards.

Major Topics:

- Financial statement disclosures for small and medium-sized businesses
- Balance sheet, income statement, and statement of cash flows presentation and disclosure issues
- Small and medium-sized business disclosure examples
- Developing disclosure issues

Learning Objectives:

- Understand and apply the professional requirements and guidance for preparing financial statement disclosures for small and medium-sized businesses
- Identify balance sheet, income statement, and statement of cash flows presentation issues
- Review small and medium-sized business disclosure examples
- Be familiar with developing disclosure issues
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Designed For: CPAs and other accounting professionals in public practice and business and industry involved in preparing financial statement disclosures for small and medium-sized businesses

Level of Knowledge: Basic

CPE Credits: 4, Accounting

Prerequisite: None



**NEW
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**4-HR
COURSE**

GAAS

GAAS FROM A TO Z

While generally accepted auditing standards (GAAS) were clarified, they were not condensed. In fact, in arriving at and providing an opinion on the financial statements, auditors follow approximately 1,000 pages of standards! It takes a great deal of effort and energy to keep up with the current requirements. Designed for everyone in the firm, this course will replenish your tank with an understanding of GAAS needed to fuel high-performance audits under today's standards. The course materials utilize a highly illustrative and innovative format. Over 30 focused exercises are included to provide an enhanced working knowledge of today's GAAS.

Major Topics:

- How today's GAAS is organized into seven facets of an audit (i.e., general principles and responsibilities; risk assessment and response to assessed risks; audit evidence; using the work of others; audit conclusions and reporting; special considerations; and special considerations in the United States)
- Important considerations, determinations and requirements that pertain to each of the seven facets of an audit
- Special considerations relevant to audits of smaller, less complex entities and audits of governmental entities
- Aspects of GAAS that have changed the most in recent years
- Answers to frequent questions that arise in the application of GAAS

Learning Objectives:

- Stay current on key aspects of maintaining professional skepticism and exercising professional judgment in the planning and performance of an audit
- Proficiently perform audits through an increased knowledge of how the various sections of GAAS interrelate to each other
- Skillfully apply the requirements used by auditors on a daily basis

Designed For: All auditors

Level of Knowledge: Intermediate

CPE Credits: 8, Auditing

Prerequisite: Basic audit knowledge

Available in a 4-hour version. See SVN4 on page 23.



**YELLOW
BOOK**

CRU4

GUIDE AND UPDATE TO COMPILATIONS, REVIEWS, AND NEW PREPARATIONS

Specifically designed for compilation, preparation, and review practitioners and their staff, this course will provide you with an overview, update, and hands-on application for performing compilation, preparation, and review engagements. You'll learn the ins and outs of SSARS No. 21, Clarification and Recodification, the most significant change to the compilation and review standards since their inception over thirty years ago. Not only will this course bring you up to date on SSARS requirements and guidance, but more importantly, it will provide you with practical examples and illustrations to help you effectively and efficiently perform compilation, preparation, and review engagements.

Major Topics:

- SSARS No. 21, Clarification and Recodification
- Engagement programs
- Designing and performing procedures
- Disclosure illustrations
- Reporting and other communication requirements
- Other current ARSC agenda items and projects

Learning Objectives:

- Understand and apply SSARS No. 21, Clarification and Recodification
- Be familiar with compilation and review program examples and disclosure illustrations
- Identify and apply compilation and review procedures
- Be aware of the most recent compilation and review reports and other communications
- Keep abreast of the ARSC agenda items and projects
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Designed For: Accounting practitioners and their staff performing and managing compilation, preparation, and review engagement services

Level of Knowledge: Update

CPE Credits: 4, Auditing

Prerequisite: Experience in performing and managing compilation, preparation, and review engagements

Available in an 8-hour version. See CRAU on page 12.



**4-HR
COURSE**

REV4

A GUIDE TO THE NEW REVENUE RECOGNITION MODEL FOR ALL CPAs

Designed for accounting and auditing practitioners at all levels in both public accounting and business and industry, this course provides a thorough review of the FASB's comprehensive new revenue recognition guidance found in ASU No. 2014-09, Revenue from Contracts with Customers. The course begins with a quick overview of the new guidance from 30,000 feet, before diving into the details of the FASB's new 5-step revenue recognition model. Additional guidance, presentation, and disclosures are then covered before the course wraps up with a brief look at changes already being proposed to the new guidance. Plenty of examples are used to illustrate the practical application of the ins and outs of the new guidance (including journal entries) to help you better understand and apply the complexities of this completely revamped area of accounting. It is important to note that while the FASB had decided to defer the original effective date of ASU No. 2014-09 by one year for both public and nonpublic entities, this does not mean that entities should delay investigating the impact of the new standard given their specific circumstances. Revenue recognition changes could impact wording in contracts, tax planning strategies, budgets, debt covenant compliance, incentive compensation plans, and more. In other words, this comprehensive change in revenue recognition is so much more than simply understanding the resulting debits and credits in the financial statements. As such, it is imperative that all accounting and auditing practitioners at all levels, in both public accounting and business and industry, begin their review and preparation for implementing ASU No. 2014-09 NOW.

Major Topics:

- ASU No. 2014-09, Revenue from Contracts with Customers
- The FASB's new 5-step revenue recognition model including hands-on examples and illustrations of the new guidance
- Presentation and disclosure requirements

Learning Objectives:

- Explain the FASB's new revenue recognition guidance found in ASU No. 2014-09
- Describe the FASB's new 5-step revenue recognition model
- Discuss the presentation and disclosure requirements in the new standard
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Designed For: Accounting and auditing practitioners at all levels desiring to understand the FASB's new revenue recognition guidance

Credits: 4, Accounting

Level of Knowledge: Intermediate

Prerequisite: Experience in accounting and auditing



**4-HR
COURSE**

EPRA

INTERACTIVE WORKSHOP: ENGAGEMENT PLANNING AND RISK ASSESSMENT ACTIVITIES

This fast-paced, highly interactive, and hands-on workshop is designed for auditors of small and medium-sized businesses. Every 15 minutes, a 10-minute case study, exercise, or discussion group will be used to create the most dynamic learning environment possible to allow you to put your learning into action.

Major Topics:

- Safeguarding independence when both preparing and auditing the client's financial statements
- Determining an appropriate planning materiality and performance materiality based on the needs of the financial statement users
- Important group financial statement audit requirements, including component auditor considerations
- Initial audit requirements and predecessor auditor considerations
- Understanding the entity & environment to better assess audit risk
- Performing a meaningful preliminary analytic review
- Properly assessing inherent risk of material misstatement
- Evaluating the design and implementation of internal control to better assess risk of material misstatement
- Relying on a Service Organization Control Report for audits
- Evaluating general and application controls in an automated financial reporting environment
- Deciding when to test the operating effectiveness of internal control for a control reliance strategy
- The four basic food groups needed to satisfy your appetite for assessed risk of material misstatement
- Maintaining required professional skepticism when evaluating the sufficiency and appropriateness of audit evidence
- Testing for management override of controls
- Responding to revenue recognition risk and to other fraud risks in smaller entity environments, including misappropriation of assets

Learning Objectives:

- Be familiar with key engagement acceptance/continuance decisions in special circumstances
- Describe how to properly apply the audit risk model for an effective and efficient detailed audit plan
- Discuss how to leverage what you know at the entity and operating environment, including internal control to help identify risk
- Explain identifying and responding to various specifically identified fraud risks of material misstatement

Designed For: Public accounting professionals who perform audits of small and mid-size businesses

Level of Knowledge: Intermediate

CPE Credits: 8, Auditing

Prerequisite: Basic familiarity with financial statement audits, as this will be a fast-paced look at only the most important audit aspects

Available in a 2-day version. See EECA on page 26.



**NEW
COURSE**

PSUB

INTERACTIVE WORKSHOP: PERFORMING SUBSTANTIVE TESTING AND GENERAL AUDIT PROCEDURES

This fast-paced, highly interactive, and hands-on workshop is designed for auditors of small and medium-sized businesses. Every 15 minutes, a 10-minute case study, exercise, or discussion group will be used to create the most dynamic learning environment possible to allow you to put your learning into action. This course is guaranteed to be practical, engaging, and interesting!

Major Topics:

- Properly designing, performing evaluating the results of substantive analytic procedures
- Commonly misapplied audit sampling concepts for tests of details
- Important external confirmation requirements
- Ensuring appropriate fair value measurement and disclosure for common investments held by private companies
- Evaluating the proper treatment of “plain vanilla” derivatives
- Meeting the minimum audit requirements of inventory observations
- Auditing estimates for reasonableness (e.g., reserves, allowances)
- Determining compliance with debt covenant requirements to ensure proper presentation and disclosure of debt
- Performing subsequent events review procedures
- Evaluating communications with external attorney’s and other contingency audit procedures
- Evaluating an entity’s ability to continue as a going concern
- Reviewing the sufficiency and appropriateness of audit documentation to support audit conclusions
- Getting audit report dates right, & other important dates in an audit
- When to modify the audit report, including emphasis-of matter paragraphs and special purpose framework audit reports
- Required communications of internal control matters on the audit
- Important communications with management and those charged with governance beyond internal control deficiencies

Learning Objectives:

- Describe properly designed and performed audit procedures for common areas of higher risk of material misstatement in small and mid-size businesses
- Discuss important considerations when performing general audit and engagement wrap-up procedures
- Explain key audit report and other required audit communication considerations

Designed For: Public accounting professionals who perform audits of small and mid-size businesses

Level of Knowledge: Intermediate

CPE Credits: 8, Auditing

Prerequisite: Basic familiarity with financial statement audits, as this is a fast-paced look at only the most important aspects of an audit

Available in a 2-day version. See EECA on page 26.



LFSA

LEVERAGING THE FINANCIAL STATEMENT AUDIT TO ADD VALUE TO THE CLIENT

Financial statement audit engagement teams must enhance engagement team audit risk brainstorming, client discussions, results of preliminary analytic procedures, and other audit evidence obtained in order to create a high-quality and profitable audit approach. In addition, in order to retain existing clients, lower fee pressures, and gain invaluable referral sources, financial statement auditors must also place a priority on being a value-added business advisor. This course provides proven tips and techniques for ensuring your firm has the capacity to grow and expand your “book of business” in a healthy way.

Major Topics:

- Tailoring the detailed audit plan based on risk assessments for a more effective and efficient audit
- How to build trust with the client to be a better business advisor
- Best practices for leveraging engagement team discussions to better understand the entity and its environment, identify risk of material misstatement, and provide value-added business advice
- Reviewing workpapers for engagement quality control and avoiding peer review risks
- Detecting earnings management and others risks through analytic procedures
- How to better connect with existing and prospective clients in order to build value perceptions and differentiate your firm from the competition
- Explaining how to communicate financial results and analysis to the client
- Tips for cross-selling services

Learning Objectives:

- Properly link the detailed audit plan to assessed risk of material misstatement
- Explain how to anticipate and prevent issues that could negatively impact the client’s operations and financial reporting
- Discuss the importance of making value-added business advice to clients a priority
- Describe how to leverage substantive analytic procedures as audit evidence, but also to help the client with financial analysis
- Be familiar with required quality control standards related to attest engagements
- Discuss what differentiates your firm and its services from the competition, in order to retain existing clients and successfully market to prospective clients
- Be familiar with the results of the numerous case studies, exercises and illustrations that reinforce key learning points throughout the course

Designed For: Supervisors and above in public accounting who wish to learn how to leverage the time spent on the financial statement audit to become a value-added business advisor

Level of Knowledge: Advanced

Credits: 8, Auditing

Prerequisite: Experience in the audit function

COSF

MINIMIZING INTERNAL CONTROL BLUNDERS UNDER THE NEW COSO FRAMEWORK

Technological advances, increased regulatory scrutiny, globalization, and other challenges have caused entities and auditors to struggle with proper consideration of the cost-benefit of internal controls, recognizing that a well-designed system does not have to prevent or detect all internal control deficiencies – just ones that matter most to the entity’s objectives related to financial reporting, compliance, operations and strategy. This course provides practical guidance on what a sound system of internal controls “looks like” and its impact on the reliability of financial statements, particularly for smaller entities.

Major Topics:

- Important differences between the original 1992 version of the COSO Internal Control – Integrated Framework and the 2013 guidance updated for today’s business environment
- Key components of internal control per the COSO Integrated Framework, and the significant role each plays in the design and operating effectiveness of internal control
- Key concepts of the Enterprise Risk Management – Integrated Framework that expands on internal control, providing a more robust and extensive focus of broader risk management
- The critical role of IT controls in reliable financial reporting
- Gaining an understanding of an entity’s design of internal controls
- Evaluating an entity’s design on internal controls, and the impact on risk of material misstatement in financial statements
- Testing controls for operating effectiveness
- Considerations related to the use of outside service organizations
- Differentiating an auditor’s responsibilities under various professional and regulatory standards
- The auditor’s responsibility for evaluating and communicating deficiencies in internal controls over reliable financial reporting

Learning Objectives:

- Explain internal control concepts since the origination of the 1992 version of COSO’s Internal Control-Integrated Framework
- Be familiar with a more extensive enterprise-wide risk management approach guided by COSO’s Enterprise Risk Management – Integrated Framework
- Describe important internal control concepts, including identifying “key controls” in a “top-down” approach to evaluating the design and implementation of internal control
- Be familiar with numerous examples and illustrations of designing, implementing, maintaining and monitoring a sound system of internal control over reliable financial reporting

Designed For: Accountants responsible for designing, evaluating, and/or monitoring internal controls over financial reporting

Level of Knowledge: Intermediate

CPE Credits: 8, Auditing

Prerequisite: Experience with designing, evaluating, or monitoring internal controls

Available in a 4-hour version. See COS4 on page 14.



AGAP

A PRACTICAL ALTERNATIVE TO GAAP: SIMPLIFY YOUR REPORTING BY CONVERTING TO FRF FOR SMEs™

The AICPA has developed and released its new Financial Reporting Framework for Small- and Medium-Sized Entities (FRF for SMEs™), noting ‘millions of private companies do not need to use or are not required to provide stakeholders financial statements prepared in accordance with U.S. GAAP but want an accounting system that has undergone public comment. The FRF for SMEs™ is a non-GAAP financial reporting solution that will be an option for millions of America’s private companies.’ For many small and medium-sized businesses, preparing financial statements using the special purpose framework, FRF for SMEs™, may provide an alternative to the complexity of U.S. GAAP. This course will provide you with a comprehensive review of FRF for SMEs™, including examples, illustrations, and hands-on application exercises to help you understand and apply the new framework. A disclosure outline (checklist) for use in preparing and reporting on FRF for SMEs™ financial statements is included as well.

Major Topics:

- An introduction to FRF for SMEs™
- Statement of financial position, statement of operations, and statement of cash flows guidance
- Disclosure outline (checklist) for use with FRF for SMEs™
- FRF for SMEs™ vs. U.S. GAAP Financial Statements
- All individual chapters in FRF for SMEs™

Learning Objectives:

- Understand why the AICPA developed and released FRF for SMEs™
- Be familiar with the overall objectives of FRF for SMEs™
- Review the Statement of financial position, statement of operations, and statement of cash flows guidance in FRF for SMEs™
- Be aware of disclosures applicable to FRF for SMEs™
- Compare and contrast FRF for SMEs™ and U.S. GAAP Financial Statements
- Be familiar with all of the individual chapters in FRF for SMEs™

Designed For: Small and medium-sized business owners, financial statement preparers, and accounting/auditing practitioners at all levels desiring a thorough understanding and application of FRF for SMEs™

Level of Knowledge: Basic

CPE Credits: 8, Accounting

Prerequisite: Basic understanding of financial reporting concepts

Available in a 4-hour version. See AGA4 on page 23.



CMT4

PREPARING SPECIAL PURPOSE FRAMEWORK FINANCIAL STATEMENTS: CASH, MODIFIED CASH, AND TAX BASIS

For many businesses, preparing financial statements using a special purpose framework may provide an alternative to the complexity of U.S. GAAP. This course will provide you with an overview and hands-on application for preparing financial statements using a special purpose framework. You will learn the unique measurement and disclosure requirements of various SPF options using example financial statements and illustrative disclosures. The course also includes common practice issues encountered when preparing SPF financial statements, as well as an introduction to the AICPA's new SPF for small and medium-sized entities, FRF for SMEs™.

Major Topics:

- An introduction to special purpose frameworks
- Authoritative and non-authoritative guidance used to prepare SPF financial statements
- Common issues in preparing SPF financial statements
- Cash basis and modified cash basis financial statements
- Income tax basis financial statements
- The AICPA's new special purpose framework – FRF for SMEs™

Learning Objectives:

- Review the limited authoritative and non-authoritative literature covering special purpose frameworks
- Learn how to prepare SPF financial statements using the cash, modified cash, and tax basis of accounting
- Be aware of SPF accounting and presentation issues
- Review the disclosure requirements for SPF financial statements
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Designed For: Practitioners and staff involved with the preparation of cash and tax basis financial statements

Level of Knowledge: Basic

CPE Credits: 4, Accounting

Prerequisite: None

Available in an 8-hour version. See CMCT on page 24.



GSGC

REAL ESTATE: THE MANY COMPLEXITIES OF GAAP, SSARS, AND GAAS COMPLIANCE

Accounting for real estate activities is always a complicated adventure. From how to account for development costs, to how to recognize impairment losses, to how to recognize gain or loss on its sale are all challenging issues for the accountant. And then to top things off, when it comes to the income tax side, we have a whole set of different rules. No other industry has such differences between GAAP and income tax reporting.

Major Topics:

- An overview of the real estate industry in today's economy
- GAAP compliance involving the purchase and development of real estate
- GAAP compliance involving the operation of real estate
- GAAP compliance involving various revenue recognition issues associated with real estate under today's Standards
- GAAP compliance involving various revenue recognition issues associated with real estate under the new Revenue Recognition Standards
- GAAP issues involving recognition of impairment losses
- Financial Statement preparation issues for real estate entities
- Key issues involving a review of a real estate entity under today's SSARS
- Key issues involving an audit of a real estate entity under today's GAAS
- Computation of tax basis
- Definition of Section 1231 property
- Understanding the difference and recognizing gain under Sections 1245 and 1250
- Understanding the passive activity rules

Learning Objectives:

- Understand the many complexities involving compliance with GAAP and financial statement preparation
- Understand the many difficulties involving compliance with the SSARS and GAAS when reviewing/auditing a real estate entity
- Understand select issues involving income tax preparation of a real estate entity and individuals who invest in real estate

Designed For: CPAs in both public accounting and industry who want to know more about GAAP, financial statement preparation SSARS, GAAS, and tax compliance involving real estate entities

Level of Knowledge: Basic

CPE Credits: 8 (Accounting (5), Auditing (1), Taxes (2))

Prerequisite: None



SVN4

THE SEVEN ASPECTS OF A GAAS AUDIT

Ancient mariners utilized the seven seas to arrive at their destination. Snow White used the assistance of seven dwarfs to venture through the forest. Auditors employ the seven aspects of an audit, as outlined in the AU-C sections, to journey through the audit process. Designed for everyone in the firm, this course examines how the seven aspects of an audit fit together to provide a complete audit. The course materials utilize a highly illustrative and innovative format to provide an enhanced working knowledge of today's GAAS.

Major Topics:

- How today's GAAS is organized into seven aspects of an audit (i.e., general principles and responsibilities; risk assessment and response to assessed risks; audit evidence; using the work of others; audit conclusions and reporting; special considerations; and special considerations in the United States)
- Key considerations, determinations, and requirements that pertain to each of the seven facets of an audit
- Answers to frequent questions that arise in the application of GAAS

Learning Objectives:

- Stay current on key aspects of maintaining professional skepticism and exercising professional judgment in the planning and performance of an audit
- Proficiently perform audits through an increased knowledge of how the various sections of GAAS interrelate to each other
- Skillfully apply the requirements used by auditors on a daily basis

Designed For: All auditors

Level of Knowledge: Intermediate

CPE Credits: 4, Auditing

Prerequisite: Basic audit knowledge

Available in an 8-hour version. See GAAS on page 18.



AGA4

SIMPLIFY YOUR REPORTING BY CONVERTING TO FRF FOR SMEs™

The AICPA has developed and released its new Financial Reporting Framework for Small- and Medium-Sized Entities (FRF for SMEs™), noting 'millions of private companies do not need to use or are not required to provide stakeholders financial statements prepared in accordance with U.S. GAAP but want an accounting system that has undergone public comment. The FRF for SMEs™ is a non-GAAP financial reporting solution that will be an option for millions of America's private companies.' For many small and medium-sized businesses, preparing financial statements using the special purpose framework, FRF for SMEs™, may provide an alternative to the complexity of U.S. GAAP. This course will provide you with an overview of FRF for SMEs™ including application examples and a disclosure outline (checklist) for use in preparing and reporting on FRF for SMEs™ financial statements.

Major Topics:

- An introduction to FRF for SMEs™
- FRF for SMEs™ financial statements
- Key chapters in FRF for SMEs™
- Disclosure outline (checklist) for use with FRF for SMEs™

Learning Objectives:

- Understand why the AICPA developed and released FRF for SMEs™
- Be familiar with the overall objectives of FRF for SMEs™
- Take a look at a basic set of FRF for SMEs™ financial statements
- Review the key chapters of FRF for SMEs™
- Be aware of disclosures applicable to FRF for SMEs™

Designed For: Small and medium-sized business owners, financial statement preparers, and accounting/auditing practitioners at all levels desiring a thorough understanding and application of FRF for SMEs™

Level of Knowledge: Basic

CPE Credits: 4, Accounting

Prerequisite: Basic understanding of financial reporting concepts

Available in an 8-hour version. See AGAP on page 21.



CMCT

SPECIAL PURPOSE FRAMEWORKS: PREPARING AND REPORTING ON CASH, MODIFIED CASH, AND TAX BASIS FINANCIAL STATEMENTS

For many businesses, preparing financial statements using a special purpose framework (SPF) may provide an alternative to the complexity of U.S. GAAP. This course will provide you with a comprehensive review and hands-on application for preparing and reporting on financial statements using a special purpose framework. You will learn the unique measurement and disclosure requirements of various SPF options, using example financial statements and illustrative disclosures. You will be introduced to the AICPA's new SPF for small and medium-sized entities: FRF for SMEs™. The course will also guide you through SPF engagements from acceptance and planning to reporting, highlighting common practice issues.

Major Topics:

- An introduction to special purpose frameworks
- Authoritative and non-authoritative guidance used to prepare SPF financial statements
- Common issues in preparing SPF financial statements
- Cash basis and modified cash basis financial statements
- Income tax basis financial statements
- The AICPA's new special purpose framework – FRF for SMEs™
- Accepting and planning SPF financial statement engagements
- Common SPF peer review deficiencies seen in practice

Learning Objectives:

- Review the limited authoritative and non-authoritative literature covering special purpose frameworks
- Learn how to prepare and report on SPF financial statements using the cash, modified cash, and tax basis of accounting
- Be aware of SPF accounting and presentation issues
- Review the disclosure requirements for SPF financial statements
- Understand SPF reporting requirements
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Designed For: Practitioners and staff involved with the preparation of cash and tax basis financial statements

Level of Knowledge: Basic

CPE Credits: 8, Accounting

Prerequisite: None

Available in a 4-hour version. See CMT4 on page 22.

FLO4

THE STATEMENT OF CASH FLOWS: PREPARATION GUIDANCE AND PRESENTATION ILLUSTRATIONS

From its humble beginnings way back in 1963 when the Accounting Principles Board 'encouraged' the presentation of a funds statement, the Statement of Cash Flows has made its way to a required, critical, and often considered the most important financial statement in an entity's financial reporting package. This course will provide you with an overall review of the authoritative literature used for preparing a statement of cash flows, FASB Accounting Standards Codification (ASC) 230, Statement of Cash Flows, as well as implementation guidance and real-world presentation examples from published financial statements. Hands-on exercises will be used to help you apply the requirements and guidance which can be challenging especially in those situations when non-operating changes in assets and liabilities are involved. Disclosure requirements will also be reviewed and illustrated across a number of accounting standards.

Major Topics:

- FASB ASC 230, Statement of Cash Flows
- The indirect and direct methods for preparing the operating section
- Operating activities, investing activities, and financing activities
- Disclosure requirements and issues

Learning Objectives:

- Understand and apply the professional requirements and guidance for preparing a statement of cash flows found in FASB ASC 230, Statement of Cash Flows
- Identify and properly classify transactions and events on the statement of cash flows
- Review presentation and disclosure issues relating to the statement of cash flows
- Prepare the statement of cash flows in accordance with U.S. GAAP
- Utilize hands-on examples and illustrations to increase your overall understanding and application of the material

Designed For: Accounting practitioners in public practice and business and industry involved in preparing the statement of cash flows; other financial professionals who review, analyze, and use the statement of cash flows including lenders, creditors, investors, and financial analysts

Level of Knowledge: Basic

CPE Credits: 4, Accounting

Prerequisite: None



QUPR

SURGENT'S AUDITING WORKSHOP: BEST PRACTICES FOR IMPROVING AUDIT QUALITY AND PROFITABILITY

Generally accepted auditing standards provide guidance regarding an auditor's proper application of the audit risk model, and the resulting design and performance of audit procedures whose nature, timing, and extent are responsive to the assessed risks. The proven tips and techniques taught in this course will help experienced auditors enhance audit quality and manage profitability on all engagements. When designing your audit plan, how and where you decide to spend your time is largely a matter of professional judgment. With an ever-increasing focus on minimizing the risk that auditors will fail to detect material misstatement due to either fraud or error in financial statements, it is more important than ever that accountants challenge what they are doing on audits and why. Critically rethinking how you plan and design your audit not only ensures that you are doing an effective audit, but often has the added benefit of discovering ways to improve efficiency as well! This course will cover topics relevant to for-profit business enterprises, nonprofits, and local governments.

Major Topics:

- Properly assessing inherent, control, and fraud risk on an engagement, and linking the results to an appropriately tailored detailed audit plan based on risk assessment and client service goals, regardless of entity type (for-profit, nonprofit, governmental)
- Leveraging strong substantive analytic procedures as audit evidence
- Efficiency considerations on audit engagements
- How to use the workpaper review process as a tool for producing a more effective and profitable engagement
- Using audit documentation as a means of enhancing audit quality
- How to use the client to your advantage in planning and performing the audit
- Learn how to get the engagement out the door – on time and on budget!

Learning Objectives:

- Describe how the nature, timing, and extent of planned audit procedures can (and should) vary commensurate with assessed risk of material misstatement
- Discuss how workpaper review is a critical tool for ensuring audit effectiveness and efficiency
- Describe tips for improving design, documentation, and evaluation of substantive analytic procedures to improve audit quality
- Explain the impact that strong client and engagement management can have on improving profitability
- Be familiar with the results of the numerous case studies, exercises and illustrations that reinforce key learning points throughout the course

Designed For: Experienced staff and above in public accounting who wish to learn how to perform a more effective and efficient audit

Level of Knowledge: Intermediate

Credits: 8, Auditing

Prerequisite: Experience in the audit function

SWLD

SWEEPING YOUR WORKPAPERS FOR LANDMINES: AVOIDING DEFICIENT AUDITS

Reviewing workpapers is a critical internal quality control safeguard that ensures issued audit reports are appropriate given the specific engagement's circumstances. There is a presumption that more experienced engagement team members should review work performed by less experienced staff. But, even sole practitioners must be concerned about complying with quality control standards and proper ethical conduct. This course will provide tips and techniques for effective and efficient review of audit workpapers, the success of which heavily depends on an auditor's proper application of critical financial statement audit concepts.

Major Topics:

- Understanding the quality control standards and guidance related to a CPA firm's responsibilities for its system of quality control over the audit practice
- The primary purpose of audit documentation, and minimum documentation requirements
- Tips for an efficient workpaper review process that complies with relevant standards
- How to audit financial statement areas that contain significant judgments or conclusions that require strong supporting audit documentation, including when consultations may be appropriate
- Discussing the financial statement audit risk concept, including how proper application better ensures a higher quality audit
- Considering ethics as a critical element of high-quality workpaper reviews
- The critical role of the engagement partner related to the overall quality of an engagement
- The responsibilities of the engagement quality control reviewer in evaluating the significant judgments the engagement team made and conclusions reached in formulating the report
- The importance of monitoring compliance with engagement quality control policies and procedures

Learning Objectives:

- Describe the most important financial statement audit documentation requirements
- Discuss areas of critical auditor judgments that impact the extent of audit documentation needed to support audit conclusions
- Explain the importance of establishing, applying, and monitoring quality control policies/procedures related to audit documentation
- Be familiar with the results of the numerous case studies, exercises, and illustrations that reinforce key learning points

Designed For: Public accounting professionals with audit supervision and review responsibilities

Credits: 8, Auditing

Level of Knowledge: Intermediate

Prerequisite: Involvement in supervision, review or other quality control functions



EECA

A TWO-DAY INTERACTIVE WORKSHOP: EFFECTIVELY AND EFFICIENTLY COMPLETING AUDITS OF SMALL AND MID-SIZE BUSINESSES

This two-part, fast-paced, highly interactive, and hands-on workshop is designed for auditors of small and medium-sized businesses. Every 15 minutes, a 10-minute case study, exercise, discussion group, or other form of interaction will be used to create the most dynamic learning environment possible to allow you to put your learning into action. Then, it will be time to move on to the next topic. Whether you do one audit or multiple audits – this course is guaranteed to be practical, engaging, and interesting!

DAY 1: ENGAGEMENT PLANNING AND RISK ASSESSMENT ACTIVITIES

Major Topics:

- Safeguarding independence when both preparing and auditing the client's financial statements
- Determining an appropriate planning materiality and performance materiality based on the needs of the financial statement users
- Important group financial statement audit requirements, including component auditor considerations
- Initial audit requirements, including predecessor auditor considerations
- Gaining an understanding of the entity and its environment to better assess audit risk
- Performing a meaningful preliminary analytic review
- Properly assessing inherent risk of material misstatement
- Evaluating the design and implementation of internal control to better assess risk of material misstatement
- Relying on a Service Organization Control Report for audit purposes
- Evaluating general and application controls in an automated financial reporting environment
- Deciding when to test the operating effectiveness of internal control for a control reliance strategy
- The four basic food groups needed to satisfy your appetite for assessed risk of material misstatement
- Maintaining required professional skepticism when evaluating the sufficiency and appropriateness of audit evidence
- Testing for management override of controls
- Responding to revenue recognition risk
- Identifying and responding to other significant fraud risks in smaller entity environments, including misappropriation of assets

Learning Objectives:

- Be familiar with key engagement acceptance/continuance decisions in special circumstances
- Describe how to properly apply the audit risk model for an effective and efficient detailed audit plan
- Discuss how to leverage what you know at the entity and operating environment, including internal control to help identify risk
- Explain identifying and responding to various specifically identified fraud risks of material misstatement

DAY 2: PERFORMING SUBSTANTIVE TESTING AND GENERAL AUDIT PROCEDURES

Major Topics:

- Properly designing, performing evaluating the results of substantive analytic procedures
- Commonly misapplied audit sampling concepts for tests of details
- Important external confirmation requirements
- Ensuring appropriate fair value measurement and disclosure for common investments held by private companies
- Evaluating the proper treatment of "plain vanilla" derivatives
- Meeting the minimum audit requirements of inventory observations
- Auditing estimates for reasonableness, such as reserves and allowances
- Determining compliance with debt covenant requirements to ensure proper presentation and disclosure of debt
- Performing subsequent events review procedures
- Evaluating communications with external attorney's and other contingency audit procedures
- Evaluating an entity's ability to continue as a going concern
- Reviewing the sufficiency and appropriateness of audit documentation to support audit conclusions
- Getting audit report dates right, & other important dates in an audit
- When to modify the audit report, including emphasis-of matter paragraphs and special purpose framework audit reports
- Required communications of internal control matters on the audit
- Important communications with management and those charged with governance beyond internal control deficiencies

Learning Objectives:

- Describe properly designed and performed audit procedures for common areas of higher risk of material misstatement in small and mid-size businesses
- Discuss important considerations when performing general audit and engagement wrap-up procedures
- Explain key audit report and other required audit communication considerations

Designed For: Public accounting professionals who perform audits of small and mid-size businesses

Level of Knowledge: Intermediate

CPE Credits: 16, Auditing

Prerequisite: Basic familiarity with financial statement audits, as this is a fast-paced look at only the most important aspects of an audit

Available in two 1-day versions. See EPRA on page 19 and PSUB on page 20.



**NEW
COURSE**



**2 HOUR
COURSE**

RERE

TACKLING THE NEW REVENUE RECOGNITION MODEL – A PRACTICAL COMPARISON OF OLD AND NEW RULES

The long-anticipated release of the new Revenue Recognition standard, Revenue from Contracts with Customers (ASC 606), was issued in May 2014. This new standard represents a fundamental change in a company's approach to revenue recognition. In addition, other than some limited-scope exceptions, it applies to all companies and industries. However, since the new standard will not go into effect for public companies until fiscal years beginning after December 15, 2017 (and for private companies a year after that), this program will include present accounting guidance but also include an increased coverage of the new standard. This program will provide participants with practical guidance about how to work with the current concepts and principles of revenue recognition under GAAP. In addition, we will do a deep dive into the concepts and frameworks that are the basis for Revenue from Contracts with Customers. This new standard will be the same around the world (with a few exceptions) and will supersede all present accounting guidance for U.S. GAAP.

Major Topics:

- Changes in revenue recognition guidance
- Economic approach to recognizing revenue for multiple element arrangements
- Detailed analysis of ASU 2009-13, Revenue Recognition with Multiple Deliverables
- Detailed analysis of ASC 606, Revenue from Contracts with Customers

Learning Objectives:

- Understand how the implementation of a more economic approach to revenue recognition changes accounting processes and reported results for companies (ASU 2009-13)
- Understand the new revenue recognition standard and its impact on financial statements
- Determine the impact of the new standard on revenue accounting processes and financial statements

Designed For:

- Staff accountants who need to “get up to speed” on the changes in revenue recognition
- Controllers responsible for a unit's financial statements
- Accounting managers responsible for preparing financial statements
- Finance staff who want a review of how financial statements will change under the existing and new guidance for revenue recognition

Level of Knowledge: Basic

CPE Credits: 8, Accounting

Prerequisite: Basic understanding of current revenue recognition guidance

**GOVERNMENT
AND NOT-FOR-PROFIT
CPE COURSES**

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ANFP

AUDITING NOT-FOR-PROFIT ENTITIES: SUPERIOR SKILLS FOR AN EFFECTIVE AND EFFICIENT AUDIT

It's been said that you cannot fit a square peg into a round hole. The same principle holds true for audits of not-for-profit entities. You cannot apply a standard commercial audit approach to the audit of a not-for-profit entity and expect a good fit. Skilled auditors will instead adjust and hone the audit approach to fit the not-for-profit entity. This course is designed to help you obtain the superior skills needed to excel in auditing not-for-profit entities. The course materials utilize a highly illustrative and innovative format. Over 20 focused exercises are included to provide an enhanced working knowledge of auditing not-for-profit entities.

Major Topics:

- Refining key planning and general auditing considerations to the not-for-profit environment
- Characteristics of not-for-profit financial statements that require special attention
- The auditor's consideration of fraud in auditing a not-for-profit entity
- Audit procedures to become comfortable with management's recording and reporting of contributions and promises to give
- Auditing how a not-for-profit entity gets from natural expenses to functional expenses
- Auditing considerations and techniques related to net assets, compliance with tax laws and regulations, collections and split-interest agreements
- Considerations related to Yellow Book and single audits

Learning Objectives:

- Identify what distinguishes not-for-profit auditing from commercial sector auditing
- Skillfully adjust the audit for the characteristics of a not-for-profit entity
- More effectively audit not-for-profit entities through superior knowledge of key issues

Designed For: Auditors of not-for-profit entities

Level of Knowledge: Intermediate

CPE Credits: 8, Auditing (Governmental)

Prerequisite: Basic auditing knowledge

Available in a 4-hour version. See ANF4 on page 36.



RFA4

THE AUDITOR'S RESPONSIBILITIES RELATED TO FRAUD AND ABUSE UNDER GAAS AND THE YELLOW BOOK

The clarified AU Section 240, Consideration of Fraud in a Financial Statement Audit, and the Yellow Book both contain auditor responsibilities related to fraud that are applicable to audits of not-for-profit entities and governments. The Yellow Book also contains auditor responsibilities related to abuse, which is a concept not found in GAAS. In this course, we will prepare you to meet the auditor's responsibilities related to fraud and abuse under GAAS and the Yellow Book in audits of not-for-profit entities and governments. The course materials utilize a highly illustrative and innovative format. Over a dozen focused exercises are included to provide an enhanced working knowledge of the auditor's responsibilities related to fraud and abuse under GAAS and the Yellow Book.

Major Topics:

- The current GAAS requirements related to fraud found in AU Section 240, Consideration of Fraud in a Financial Statement Audit
- The current Yellow Book requirements related to fraud and abuse
- Common conditions that indicate the financial statements may contain a material misstatement from fraud, and fraud risk factors frequently observed in not-for-profit entities and governments

Learning Objectives:

- Confidently apply today's requirements related to fraud and abuse to audits of not-for-profit entities and governments
- Efficiently comply with the GAAS and Yellow Book requirements related to fraud and abuse

Designed For: Auditors of not-for-profit entities and governments and industry professionals interested in fraud

Level of Knowledge: Intermediate

CPE Credits: 4, Auditing (Governmental)

Prerequisite: Basic knowledge of the not-for-profit and government environment

Available in an 8-hour version. See FANG on page 31.



YBYB

A COMPLETE GUIDE TO THE YELLOW BOOK

The Yellow Book is a comprehensive document containing general standards, performance standards, and reporting standards for audit and attestation engagements. The Yellow Book features a conceptual framework approach to independence, financial auditing standards, attestation standards, and more. The purpose of this course is to increase your confidence and proficiency in performing Yellow Book engagements through a thorough understanding of the standards. The course materials utilize a highly illustrative and innovative format. Over 20 focused exercises are included to provide an enhanced working knowledge of the Yellow Book.

Major Topics:

- The purpose and applicability of the Yellow Book (a.k.a., Government Auditing Standards, or GAGAS)
- Ethical principles in Yellow Book engagements
- Types of Yellow Book audit and attestation engagements
- The use of terminology to define the Yellow Book requirements
- The Yellow Book's general requirements, including the independence requirements, professional judgment, competence (including CPE), and quality control and assurance (including peer review)
- The Yellow Book performance standards for financial audits – including auditor communication; previous audits and attestation engagements; fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, and abuse; developing elements of a finding; and audit documentation
- The Yellow Book reporting standards for financial audits – including reporting auditor's compliance with GAGAS; reporting on internal control, compliance with provisions of laws, regulations, contracts, and grant agreements, and other matters; reporting views of responsible officials; reporting confidential or sensitive information; and distributing reports
- Additional considerations related to Yellow Book financial audits – materiality, early communication of deficiencies
- The Yellow Book requirements for attestation engagements (examinations, reviews, and agreed-upon procedures) and performance audits

Learning Objectives:

- Thoroughly understand the requirements of the Yellow Book and how they relate to the AICPA's requirements
- Excel in the Yellow Book auditing arena
- Save time on Yellow Book engagements via in-depth knowledge of the requirements

Designed For: Auditors performing Yellow Book engagements

Level of Knowledge: Basic

CPE Credits: 8, Auditing (Governmental)

Prerequisite: Basic audit knowledge

Available in a 4-hour version. See YBK4 on page 35.



UGID

THE ESSENTIAL COURSE FOR PERFORMING SINGLE AUDITS UNDER THE NEW UNIFORM GUIDANCE FOR FEDERAL AWARDS

The Uniform Guidance for Federal Awards is fully effective for all 2016 single audits! Make sure that you fully understand the new single audit requirements and how they will affect your 2016 single audits. This is an essential course for auditors performing single audits as it will equip you with the knowledge needed to perform audits under the new Uniform Guidance for Federal Awards. The course materials utilize a highly illustrative and innovative format. Over 30 focused exercises are included to provide an enhanced working knowledge of the new single audit requirements.

Major Topics:

- Core concepts involved in the single audit (e.g., understanding the relationship between the Single Audit Act and the Uniform Guidance for Federal Awards; important terminology used in single audits; key roles and responsibilities in the single audit process; and SAS No. 117)
- The current requirements relating to the schedule of expenditures of federal awards (i.e., the SEFA) and how the auditor provides an in relation to opinion on the SEFA
- The updated major program determination process and how the new process may have a significant effect on the time spent in performing single audits in 2016
- Performing the compliance audit of federal awards (i.e., the auditor's responsibilities related to internal control and compliance for major programs and how the auditor utilizes the Compliance Supplement)
- The auditor's reporting responsibilities in a single audit including the critical requirements related to the schedule of findings and questioned costs
- Other significant issues (e.g., key sampling considerations, pass-through entities, and program-specific audits)

Learning Objectives:

- Stay current in the complex and changing single audit environment
- Save time on single audit engagements via enhanced knowledge of the new single audit requirements contained in the Uniform Guidance for Federal Awards
- Excel in the single auditing arena

Designed For: Auditors performing single audits

Level of Knowledge: Intermediate

CPE Credits: 8, Auditing (Governmental)

Prerequisite: Basic single audit knowledge



**BEST
SELLER**



**YELLOW
BOOK**

FMIS

FOCUS ON THE MISSION: NOT-FOR-PROFIT ACCOUNTING AND REPORTING TODAY AND TOMORROW

All not-for-profits have a mission which defines their purpose and drives their operations. A not-for-profit's financial statements tell the financial statement user how successful the entity has been in meeting its mission in the past and also provides an indication of the not-for-profit's ability to achieve its mission in the future. This course will help you to master the key accounting and reporting rules that not-for-profits use to tell their story of mission achievement today. This course will also look at how some of those rules will change in the future with the FASB's Financial Statements of Not-for-Profit Entities project. The course materials utilize a highly illustrative and innovative format. Over 30 focused exercises are included to provide an enhanced working knowledge of not-for-profit accounting and reporting.

Major Topics:

- Distinguishing contributions from exchange transactions
- Distinguishing between conditional and unconditional promises to give – discerning conditions from restrictions
- Other issues related to contributions (e.g., valuation, reclassifications, disclosures)
- Contributed services, collection items and other unique items
- The accounting and reporting options related to special events
- Key issues related to the functional classification of expenses
- The reporting of fundraising activities
- The financial statements that not-for-profits prepare today (i.e., what's required, what's optional, and what are the best practices for communicating mission achievement)
- How a not-for-profit's financial statements will be different in the future due to the FASB's Financial Statements of Not-for-Profit Entities project
- Selected audit issues

Learning Objectives:

- Identify what distinguishes not-for-profit accounting and reporting from commercial sector accounting and reporting
- Skillfully apply today's unique not-for-profit financial reporting requirements while also preparing for tomorrow's requirements
- More effectively audit not-for-profit entities through superior knowledge of accounting and reporting requirements

Designed For: Not-for-profit industry professionals and auditors

Level of Knowledge: Intermediate

CPE Credits: 8, Accounting (Governmental)

Prerequisite: Some introductory background in not-for-profit accounting and reporting



FANG

FRAUD AND ABUSE IN NOT-FOR-PROFIT ENTITIES AND GOVERNMENTS: STEALING FROM EVERYONE

When not-for-profit entities and governments fall prey to fraud and abuse it breaks the hearts of donors and taxpayers. Fraud and abuse also causes donors and taxpayers to lose confidence in those not-for-profit entities and governments. In this course, we will focus on the common types of fraud and abuse that occur in not-for-profit entities and governments and also address the auditor's responsibilities related to fraud and abuse. The course materials utilize a highly illustrative and innovative format. Over 30 focused exercises are included to provide an enhanced knowledge of fraud and abuse in not-for-profit entities and governments.

Major Topics:

- The current GAAS requirements related to fraud found in AU Section 240, Consideration of Fraud in a Financial Statement Audit
- The current Yellow Book requirements related to fraud and abuse
- Common conditions that indicate the financial statements may contain a material misstatement from fraud and fraud risk factors frequently observed in not-for-profit entities and governments
- Recent frauds that occurred in not-for-profit entities involving: the theft of cash; falsified billings; improper use of credit cards; the redirection of cash and non-cash contributions; conversion of assets; the redirection of benefits; grant-related fraud; and travel and expense reporting fraud
- Recent frauds that occurred in governments involving: falsified applications for benefits; payroll fraud; vendor fraud; kickbacks; workers' compensation and risk management frauds; purchase card abuse; providing government services for personal benefit; misappropriation of utility payments; and theft of assets
- Tools for fraud prevention and detection

Learning Objectives:

- Confidently and efficiently comply with the GAAS and Yellow Book requirements related to fraud and abuse
- Improve your awareness of real-world frauds occurring in not-for-profit entities and governments
- Implement useful fraud prevention tools
- Perceive how real-world frauds were actually discovered

Designed For: Auditors of not-for-profit entities and governments and industry professionals interested in preventing fraud

Level of Knowledge: Intermediate

CPE Credits: 8, Auditing (Governmental)

Prerequisite: Basic knowledge of the not-for-profit and government environment

Available in two 4-hour versions. See RFA4 on page 29 and FNG4 on page 35.



GAAS

GAAS FROM A TO Z

While generally accepted auditing standards (GAAS) were clarified, they were not condensed. In fact, in arriving at and providing an opinion on the financial statements, auditors follow approximately 1,000 pages of standards! It takes a great deal of effort and energy to keep up with the current requirements. Designed for everyone in the firm, this course will replenish your tank with an understanding of GAAS needed to fuel high-performance audits under today's standards. The course materials utilize a highly illustrative and innovative format. Over 30 focused exercises are included to provide an enhanced working knowledge of today's GAAS.

Major Topics:

- How today's GAAS is organized into seven facets of an audit (i.e., general principles and responsibilities; risk assessment and response to assessed risks; audit evidence; using the work of others; audit conclusions and reporting; special considerations; and special considerations in the United States)
- Important considerations, determinations and requirements that pertain to each of the seven facets of an audit
- Special considerations relevant to audits of smaller, less complex entities and audits of governmental entities
- Aspects of GAAS that have changed the most in recent years
- Answers to frequent questions that arise in the application of GAAS

Learning Objectives:

- Stay current on key aspects of maintaining professional skepticism and exercising professional judgment in the planning and performance of an audit
- Proficiently perform audits through an increased knowledge of how the various sections of GAAS interrelate to each other
- Skillfully apply the requirements used by auditors on a daily basis

Designed For: All auditors

Level of Knowledge: Intermediate

CPE Credits: 8, Auditing

Prerequisite: Basic audit knowledge

Available in a 4-hour version. See SVN4 on page 36.



**YELLOW
BOOK**

GNA4

LATEST DEVELOPMENTS IN GOVERNMENT AND NONPROFIT ACCOUNTING 2016

With two active standard setters (i.e., the GASB and FASB), there are always important developments occurring in government and nonprofit accounting. Time is valuable and it's hard to stay current in today's rapidly changing environment. Let us save you time and effort in staying current through this informative update course. The purpose of this course is to enable you to excel in the constantly changing government and nonprofit environment. The course materials utilize a highly illustrative and innovative format. Over a dozen focused exercises are included to provide an enhanced working knowledge of the latest developments in government and nonprofit accounting.

Major Topics:

- The FASB's Financial Statements of Not-for-Profit Entities project (which will result in the most significant changes in nonprofit reporting in over twenty years!)
- Recent GASB activities directed towards state and local governments with an emphasis on the new OPEB standards (i.e., GASB Nos. 74 and 75) and continuing issues related to the pension standards (i.e., GASB Nos. 67 and 68)

Learning Objectives:

- Keep up to date with the latest developments related to governments and nonprofits at the FASB and GASB
- Ensure that your accounting skills stay up-to-date with current requirements
- Be prepared for major changes on the horizon

Designed For: Auditors and industry professionals working in the government and nonprofit environment

Level of Knowledge: Update

CPE Credits: 4, Accounting (Governmental)

Prerequisite: Knowledge of government and nonprofit accounting

Available in an 8-hour version. See GNAA on page 33.



**YELLOW
BOOK**



**4-HR
COURSE**

GNA4

LATEST DEVELOPMENTS IN GOVERNMENT AND NONPROFIT ACCOUNTING AND AUDITING 2016

2016 is yet another year of significant change in the world of government and nonprofit accounting and auditing. Time is valuable, and it's hard to stay current in today's rapidly changing environment. Let us save you time and effort in staying current through this informative update course. The course materials utilize a highly illustrative and innovative format. Over 30 focused exercises are included to provide an enhanced working knowledge of the latest developments in government and nonprofit accounting and auditing.

Major Topics:

- Performing single audits under the OMB's new Uniform Guidance for Federal Awards
- Developing issues and challenges involving the Yellow Book
- Key AICPA developments affecting audits of governments and nonprofits
- Recent GASB activities directed towards state and local governments with an emphasis on the new OPEB standards (i.e., GASB Nos. 74 and 75) and continuing issues related to the pension standards (i.e., GASB Nos. 67 and 68)
- Recent FASB activities directed towards nonprofits including the FASB's Financial Statements of Not-for-Profit Entities project (which will result in the most significant changes in nonprofit reporting in over twenty years!)

Learning Objectives:

- Keep up with the latest developments at the GAO, OMB, AICPA, GASB, and FASB
- Ensure that your accounting and auditing skills stay up-to-date with current requirements
- Be prepared for major changes on the horizon

Designed For: Auditors and industry professionals working in the government and nonprofit environment

Level of Knowledge: Update

CPE Credits: 8, (Auditing (Governmental) (4), Accounting (Governmental) (4))

Prerequisite: Knowledge of government and nonprofit accounting and auditing

Available in two 4-hour versions. See GNA4 on page 32 and GAU4 on the right.



GAU4

LATEST DEVELOPMENTS IN GOVERNMENT AND NONPROFIT AUDITING 2016

2016 is yet another year of significant change in the world of government and nonprofit auditing. Time is valuable, and it's hard to stay current in today's rapidly changing environment. Let us save you time and effort in staying current through this informative update course. The course materials utilize a highly illustrative and innovative format. Over a dozen focused exercises are included to provide an enhanced working knowledge of the latest developments in government and nonprofit auditing.

Major Topics:

- Performing single audits under the OMB's new Uniform Guidance for Federal Awards
- Developing issues and challenges involving the Yellow Book
- Key AICPA developments affecting audits of governments and nonprofits

Learning Objectives:

- Keep up with the latest developments at the GAO, OMB, and AICPA
- Ensure that your auditing skills stay up-to-date with current requirements
- Be prepared for major changes on the horizon

Designed For: Auditors and industry professionals working in the government and nonprofit environment

Level of Knowledge: Update

CPE Credits: 4, Auditing (Governmental)

Prerequisite: Knowledge of government and nonprofit auditing

Available in an 8-hour version. See GNA4 on the left.



GVA

LATEST DEVELOPMENTS IN GOVERNMENTAL ACCOUNTING AND AUDITING 2016

2016 is yet another year of significant change in the world of governmental accounting and auditing. Time is valuable, and it's hard to stay current in today's rapidly changing environment. Let us save you time and effort in staying current through this informative update course. The course materials utilize a highly illustrative and innovative format. Over 30 focused exercises are included to provide an enhanced working knowledge of the latest developments in governmental accounting and auditing.

Major Topics:

- Performing single audits under the OMB's new Uniform Guidance for Federal Awards
- Developing issues and challenges involving the Yellow Book
- Key AICPA developments affecting audits of governmental entities
- Recent GASB activities directed towards state and local governments with an emphasis on the new OPEB standards (i.e., GASB Nos. 74 and 75) and continuing issues related to the pension standards (i.e., GASB Nos. 67 and 68)

Learning Objectives:

- Keep up with the latest developments at the GAO, OMB, AICPA, and GASB
- Ensure that your accounting and auditing skills stay up-to-date with current requirements
- Be prepared for major changes on the horizon

Designed For: Auditors and industry professionals working in the governmental environment

Level of Knowledge: Update

CPE Credits: 8 (Auditing (Governmental) (4), Accounting (Governmental) (4))

Prerequisite: Knowledge of government accounting and auditing



NPAA

LATEST DEVELOPMENTS IN NONPROFIT ACCOUNTING AND AUDITING 2016

2016 is yet another year of significant change in the world of nonprofit accounting and auditing. Time is valuable, and it's hard to stay current in today's rapidly changing environment. Let us save you time and effort in staying current through this informative update course. The course materials utilize a highly illustrative and innovative format. Over 30 focused exercises are included to provide an enhanced working knowledge of the latest developments in nonprofit accounting and auditing.

Major Topics:

- Performing single audits under the OMB's new Uniform Guidance for Federal Awards
- Developing issues and challenges involving the Yellow Book
- Key AICPA developments affecting audits of nonprofit entities
- Recent FASB activities directed towards nonprofits including the FASB's Financial Statements of Not-for-Profit Entities project (which will result in the most significant changes in nonprofit reporting in over twenty years!)

Learning Objectives:

- Keep up with the latest developments at the GAO, OMB, AICPA, and FASB
- Ensure that your accounting and auditing skills stay up-to-date with current requirements
- Be prepared for major changes on the horizon

Designed For: Auditors and industry professionals working in the nonprofit environment

Level of Knowledge: Update

CPE Credits: 8 (Auditing (Governmental) (4), Accounting (Governmental) (4))

Prerequisite: Knowledge of nonprofit accounting and auditing



YBK4

PERFORMING FINANCIAL AUDITS UNDER THE YELLOW BOOK

The Yellow Book contains general standards, performance standards, and reporting standards for financial audits. The purpose of this course is to increase your confidence and proficiency in performing Yellow Book financial audits through a thorough understanding of the standards. The course materials utilize a highly illustrative and innovative format. Over a dozen focused exercises are included to provide an enhanced working knowledge of the Yellow Book.

Major Topics:

- The purpose and applicability of the Yellow Book (a.k.a. Government Auditing Standards or GAGAS)
- Ethical principles in Yellow Book engagements
- The use of terminology to define the Yellow Book requirements
- The Yellow Book's general requirements – including independence requirements, professional judgment, competence (including CPE), and quality control and assurance (including peer review)
- The Yellow Book performance standards for financial audits – including auditor communication; previous audits and attestation engagements; fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, and abuse; developing elements of a finding; and audit documentation
- The Yellow Book reporting standards for financial audits – including reporting auditor's compliance with GAGAS; reporting on internal control, compliance with provisions of laws, regulations, contracts, and grant agreements, and other matters; reporting views of responsible officials; reporting confidential or sensitive information; and distributing reports
- Additional considerations related to Yellow Book financial audits – materiality, early communication of deficiencies

Learning Objectives:

- Thoroughly understand the financial auditing requirements of the Yellow Book
- Excel in the Yellow Book auditing arena
- Save time on Yellow Book engagements via in-depth knowledge of the requirements

Designed For: Auditors performing Yellow Book financial audits

Level of Knowledge: Basic

CPE Credits: 4, Auditing (Governmental)

Prerequisite: Basic audit knowledge

Available in an 8-hour version. See YBYB on page 30.



FNG4

RECENT FRAUDS OCCURRING IN NOT-FOR-PROFIT ENTITIES & GOVERNMENTS

When stories of fraud make the news, they can look so obvious after the fact. Regardless of whether the fraud was material, the media and the public frequently ask how the auditor and those within the entity could not have detected the fraud. Fraud can be very difficult to detect, particularly without the luxury of hindsight. In this course, we will look at over 20 frauds that recently occurred and with the luxury of hindsight study how they happened and perhaps how they could have been prevented or detected. The course materials utilize a highly illustrative and innovative format. Over a dozen focused exercises are included to provide an enhanced knowledge of fraud occurring in not-for-profit entities and governments.

Major Topics:

- Recent frauds that occurred in not-for-profit entities involving: the theft of cash; falsified billings; improper use of credit cards; the redirection of cash and non-cash contributions; conversion of assets; the redirection of benefits; grant related fraud; and travel and expense reporting fraud
- Recent frauds that occurred in governments involving: falsified applications for benefits; payroll fraud; vendor fraud; kickbacks; workers compensation and risk management frauds; purchase card abuse; providing government services for personal benefit; misappropriation of utility payments; and theft of assets
- Tools for fraud prevention and detection

Learning Objectives:

- Improve your awareness of real-world frauds occurring in not-for-profit entities and governments
- Implement useful fraud prevention tools
- Perceive how real-world frauds were actually discovered

Designed For: Auditors of not-for-profit entities and governments and industry professionals interested in preventing and detecting fraud

Level of Knowledge: Intermediate

CPE Credits: 4, Auditing (Governmental)

Prerequisite: Basic knowledge of the not-for-profit and government environment

Available in an 8-hour version. See FANG on page 31.



SVN4

THE SEVEN ASPECTS OF A GAAS AUDIT

Ancient mariners utilized the seven seas to arrive at their destination. Snow White used the assistance of seven dwarfs to venture through the forest. Auditors employ the seven aspects of an audit, as outlined in the AU-C sections, to journey through the audit process. Designed for everyone in the firm, this course examines how the seven aspects of an audit fit together to provide a complete audit. The course materials utilize a highly illustrative and innovative format to provide an enhanced working knowledge of today's GAAS.

Major Topics:

- How today's GAAS is organized into seven aspects of an audit (i.e., general principles and responsibilities; risk assessment and response to assessed risks; audit evidence; using the work of others; audit conclusions and reporting; special considerations; and special considerations in the United States)
- Key considerations, determinations, and requirements that pertain to each of the seven facets of an audit
- Answers to frequent questions that arise in the application of GAAS

Learning Objectives:

- Stay current on key aspects of maintaining professional skepticism and exercising professional judgment in the planning and performance of an audit
- Proficiently perform audits through an increased knowledge of how the various sections of GAAS interrelate to each other
- Skillfully apply the requirements used by auditors on a daily basis

Designed For: All auditors

Level of Knowledge: Intermediate

CPE Credits: 4, Auditing

Prerequisite: Basic audit knowledge

Available in an 8-hour version. See GAAS on page 32.



ANF4

TAILORING THE AUDIT TO SUIT A NOT-FOR-PROFIT ENTITY

Not-for-profit entities typically possess the following traits which distinguish them from a business entity: (1) contributions of significant amounts of resources from resource providers who do not expect commensurate or proportionate pecuniary return; (2) operating purposes other than to provide goods or services at a profit; and (3) the absence of ownership interests like those of business entities. This course will assist you in proficiently addressing these traits in your audits of not-for-profit entities. The course materials utilize a highly illustrative and innovative format. Over a dozen focused exercises are included to provide an enhanced working knowledge of auditing not-for-profit entities.

Major Topics:

- Key aspects of how the auditor refines the audit approach to fit the not-for-profit entity
- Audit procedures to become comfortable with management's recording and reporting of contributions and promises to give
- Auditing how a not-for-profit entity gets from natural expenses to functional expenses
- Audit procedures related to net assets, compliance with tax laws and regulations, collections and split-interest agreements

Learning Objectives:

- Perceive the key issues involved in auditing contributions and promises to give and audit procedures to address them
- Understand important aspects of auditing expenses for program services and supporting activities
- Identify how net assets and other unique characteristics of not-for-profit financial statements require special attention from the auditor

Designed For: Auditors of not-for-profit entities

Level of Knowledge: Intermediate

CPE Credits: 4, Auditing (Governmental)

Prerequisite: Basic auditing knowledge

Available in an 8-hour version. See ANFP on page 29.





Introducing Tax Training Courses Ideal for Every Experience Level

The Surgent Tax Staff Level Training Program provides a series of courses targeted across three levels of experience. This customizable curriculum will help you effectively develop all members of your team with programs geared to just the right experience level. Below are three suggested groupings of courses by level, and all courses are available individually as well.

1ST1

STAFF TRAINING IN TAXATION – LEVEL 1

This course allows participants to easily make the transition from the classroom to the real world. This is a 3-day course totaling 24 hours – 8 hours per day. It is designed for new staff or paraprofessionals entering – or rusty preparers returning to – the work force. The course is a comprehensive study of individual taxation, with an introduction to C corporation and S corporation preparation issues. This course's great reference manual is written in a very practical format and contains many examples and cases to illustrate the most important points new preparers need to be aware of for current tax returns.

As an alternative to three full days of Level 1, you may offer your new staff any of these programs:

- PITS – Preparing Individual Tax Returns for New Staff and Para-Professionals
- PCTR – Preparing C Corporation Tax Returns for New Staff and Para-Professionals
- TFBC – Tax Forms Boot Camp: LLCs, Partnerships, and S Corps

1ST2

STAFF TRAINING IN TAXATION – LEVEL 2

This course is designed to help participants make a smooth transition from individual return preparation to business return preparation. This is a 3 day course totaling 24 hours – 8 hours per day. It provides staff training for tax areas affecting all business entities. Such business tax topics include the sale of assets used in any trade or business (Form 4797), depreciation (Form 4562), compensation issues, fringe benefits, and deductible trade or business deductions vs. nondeductible items (Schedule M1). It begins with a comprehensive study of C corporation business tax issues, and allows the participant to carry issues toward S corporation and partnership returns. This course also contains examples and cases to illustrate what preparers need to be aware of for 2015 business income tax returns.

As an alternative to three full days of Level 2, you may offer your new staff any of these programs:

- ICIL – Intermediate Core Tax Issues in Partnerships and LLCs
- ICIS – Intermediate Core Tax Issues in S Corps
- TDAP – Surgent's Comprehensive Guide to Tax Depreciation, Amortization, and Property Transactions from Acquisition to Exchange or Disposition

1ST3

STAFF TRAINING IN TAXATION – LEVEL 3

This course is designed for staff ready for supervision and engagement management. This is a 3 day course totaling 24 hours – 8 hours per day. Coverage includes advanced S corporation detailed case studies and issues, comprehensive coverage and detailed case studies of advanced partnership and LLC tax issues, and an overview of multistate taxation.

As an alternative to three full days of Level 3, you may offer your new staff any of these programs:

- 1041 – Fiduciary Income Tax Returns – Form 1041 Workshop with Filled-In Forms
- GIFT – Federal Estate and Gift Tax Returns – Forms 706 and 709 Workshop with Filled-In Forms

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AP41

ADVANCED FORM 1041 PRACTICE WORKSHOP

The use of trusts must be re-evaluated in a post-tax reform world, with higher income tax rates for both the trust and its beneficiaries. Practitioners who understand the basics of Subchapter J and Form 1041 compliance soon encounter complex problems requiring sophisticated applications. This course builds upon our intermediate-level course to concentrate on the most difficult issues in practice. This is an essential offering for the practitioner with high-powered clients.

Major Topics:

- Case studies with completely filled-in forms tracking the flow of tax items and worksheets
- Taking advantage of separate shares and the merged estate
- Merging estates and trusts for income tax purposes
- Special problems of estates and trusts relating to the new 3.8-percent tax on investment income
- Alternative minimum tax for trusts and estates (Schedule G)
- Grantor trusts: identification and compliance issues
- Income in respect of a decedent, deductions in respect of a decedent, and the §691(c) deduction: calculation and allocation
- Funding pecuniary marital trusts
- Charitable deductions (Schedule A)
- Charitable remainder trusts (Form 5227) and the ordering rules
- Depreciation problems & special issues of holding rental real estate
- Special problems for a trust or estate holding a partnership interest or S corporation stock (ESBTs and QSSTs)

Learning Objectives:

- Identify items of income in respect of a decedent (IRD) and calculate the §691(c) deduction
- Understand how depreciation and alternative minimum tax applies to estates and trusts
- Prepare Form 1041 and Form 5227 for charitable trusts
- Distinguish grantor and non-grantor trusts

Designed For: CPAs who are heavily involved in Form 1041 preparation

Level of Knowledge: Advanced

CPE Credits: 8, Taxes

Prerequisite: Previous coursework in Form 1041 preparation or equivalent knowledge and experience



APLW

ADVANCED PARTNERSHIP/LLC WORKSHOP: HOW TO DO OPTIONAL STEP-UP IN BASIS UNDER §754 AND RELATED PROVISIONS

This course explores the practical issues in the many instances in which a step-up in basis can create tax advantages for partners and members. This course includes case studies to illustrate the critical points.

Major Topics:

- Identify when an election to adjust basis will be available
- Determining when the basis adjustment must be made or may be made without an election
- Learn how to make the calculations to determine a step-up and allocate that step-up among partnership assets
- Examine practical examples dealing with a sale of a partnership interest and the effects of §734(b)
- Explore the alternatives to electing a basis adjustment
- Understand a distribution of property and when an inside basis adjustment can be considered
- Study examples dealing with sale of assets vs. sale of partnership interests and issues with hot assets
- Find out how to keep track of the “books” for tax preparers when the inside basis adjustment is made, and how to flow through adjustments through a tax return and K-1.
- ... and much more!

Learning Objectives:

- Distinguish the tax consequences of a partnership interest sale and of a partnership asset distribution with and without a §754 election
- Identify circumstances where a §754 election may be beneficial
- Calculate the basis adjustments to individual partnership properties when a §754 election is made

Designed For: CPAs in public accounting who work extensively with LLC and partnership tax issues

Level of Knowledge: Advanced

CPE Credits: 8, Taxes

Prerequisite: Experience in dealing with partnership and LLCs; one or more intermediate courses on partnerships and LLCs

ITEB

ADVANCED SELECTED ISSUES FOR TRUSTS, ESTATES, AND THEIR BENEFICIARIES

Changes in the tax rates have made knowledge of trusts and estates all the more important. This course examines more advanced tax issues that CPAs grapple with and explores how the new tax environment impacts planning for estates, trusts, and their beneficiaries. It also presents a discussion of the generation-skipping transfer tax implications of trusts and estates.

Major Topics:

- Depreciation and depletion deductions for estates and trusts, and state law nuances, fully explained and illustrated
- The significant tax attributes of charitable remainder annuity trusts and charitable remainder unitrusts
- The alternative minimum tax as it applies to estates and trusts
- The significant tax attributes of charitable remainder annuity trusts and charitable remainder unitrusts
- An analysis of the 3.8% net investment income tax on estates & trusts
- The significant tax attributes that flow out to beneficiaries on termination of an estate and trust
- The five-step approach to complete a fiduciary tax return for a complex trust and/or estate using flowcharts and examples
- Generation-skipping transfers: the hidden tax on trust distributions
- Special needs trust
- The use of the charitable lead trust
- Inclusion of current tax changes

Learning Objectives:

- Complete Form 1041 for trusts or estates with depreciation, alternative minimum tax, capital gains, and the special problems associated with the NII tax
- Understand the special tax issues regarding charitable trusts
- Be aware of the tax consequences and planning attending a termination
- Identify the use and requirements for special needs trusts

Designed For: All tax practitioners who need to understand the advanced-level issues of Form 1041 preparation

Level of Knowledge: Advanced

CPE Credits: 8, Taxes

Prerequisite: A basic course in Form 1041 preparation; experience in preparing Form 1041



ATFI

ADVANCED TECHNICAL TAX FORMS TRAINING – FORM 1040 ISSUES

Experienced staff can get bogged down in busy season with difficult tax returns that have multiple K-1s, AMT, at-risk basis, and passive activity loss issues. These are the topics that experienced staff, managers, and partners should understand in depth. This course will assist experienced staff in avoiding costly mistakes when facing complicated 1040 issues. The manual includes several advanced cases with “filled-in forms” provided within the complete answers.

Major Topics:

- Form 8960 Net Investment Income Tax – How the tax is calculated and methods to attempt to mitigate
- Form 6198 – At-risk basis: Detailed case study and discussion of how this form is to be used and when it needs to be filed; learn how basis and at-risk basis are different, and why this is significant
- Passive activities – 25 years later, let’s look deeper to avoid NII
- Selected practice and reporting issues – How does the disciplinary process work? Protecting the tax preparer from identity theft: avoidance of preparer and accuracy related penalties; Form 2848 power of attorney issues; Practitioner Priority Service
- Form 982 – Reduction of tax attributes due to discharge of indebtedness (and §1082 basis adjustment); in light of the recession, real estate spiral and mortgage crisis of recent years, this form is essential to understand
- Form 6252 Installment sale income: A common tax area; however, a case study and discussion of this topic includes advanced issues such as gain on reacquisition of installment sale property, including worksheets on calculating gain & tax basis of reacquired property
- Form 5329 Additional Taxes on Qualified Plans: Advanced study of how to avoid penalties associated with distributions from retirement plans
- Form 6251 – Detailed case study and discussion on the adjustments and preferences associated with Alternative Minimum Tax, including discussion of proper treatment of Incentive Stock Options
- K-1 issues – Discuss problems of reporting issues for complex K-1s (e.g., hedge funds & when hidden taxable income can arise)

Learning Objectives:

- Recognize and understand how to handle advanced technical issues which arise in preparing individual tax returns
- Complete the tax forms for selected issues

Designed For: CPAs in public accounting who prepare or review complex 1040 returns

Level of Knowledge: Advanced

CPE Credits: 8, Taxes

Prerequisite: Basic- to intermediate-level experience in preparing Form 1040



ATFB

ADVANCED TECHNICAL TAX FORMS TRAINING – LLCs, S CORPORATIONS, AND PARTNERSHIPS

It is critical that staff be trained on the increasingly complex forms-related issues that challenge them each busy season. This course will help experienced staff avoid costly mistakes by addressing advanced preparation issues when dealing with flow-through entities such as S corporations, LLCs, and partnerships.

Major Topics:

- Advanced technical practice issues
- How the Affordable Care Act affects tax returns this year
- Unreasonable uses of the traditional & curative allocation methods
- Multiple layers of §704(c) allocations
- Return of component depreciation of real estate
- Gain (loss) on disposition of a portion (component) of a building, and determining basis of the disposed item
- Converting a general partnership into an LLC
- Capital account adjustments with admission of new member/partner
- Special allocation issues of §704, including economic effect, the “dumb-but-lucky” rule, and substantiality
- Determining substantiality and “some help, no hurt” allocations
- Determining self-employment taxable income; new regulations?
- Partners’ capital accounts and method of maintaining them
- Review of final regulations on S corporation “open debt”
- Basis neither increased by phantom income, nor reduced by non-deducted pass-through losses
- How IRS calculates a CPA’s reasonable compensation
- Built-in gains and excess passive investment income tax
- Taxable distribution in excess of basis and reporting issues to shareholders
- Proper handling of accrued expenses payable to a shareholder
- How §179 limitations affect partnership, LLC, and S corporation basis
- Battling employee vs. independent contractor questions and the Voluntary Classification Settlement Program (VCSP)
- Advanced depreciation issues and taxpayer friendly elections
- Final regulations for allocating depreciation recapture to partners and members of LLCs

Learning Objectives:

- Properly complete several tax forms related to certain advanced technical issues which arise in preparing Forms 1065 and 1120S
- Understand advanced technical practice issues facing practitioners today.

Designed For: CPAs who are involved in planning, preparing, or reviewing complex returns

Level of Knowledge: Advanced

CPE Credits: 8, Taxes

Prerequisite: Basic- to intermediate-level experience in preparing Forms 1120S and 1065



BFTU

THE BEST FEDERAL TAX UPDATE COURSE BY SURGENT

What does 2016 hold? Congress has talked about comprehensive tax reform for close to three years and 2016 is likely to see some movement, if not enactment, of substantial tax changes. Both businesses and individual clients will be affected by all the tax changes that need extensive tax planning by the tax advisor. Not only will you be updated on the most important tax issues that require your attention, but this course will also review the major trends and changes in the case and regulatory law. Included is full coverage of all tax changes with a view toward planning.

Major Topics:

- New proposals on tax law changes, has the era of omnibus extender legislation come to an end?
- Review of IRS Priority projects to help you plan for the future tax landscape
- Developments in the tax on net investment income: planning to avoid the pitfalls
- Advanced practitioner issues
- Health care reform: how employers report and where individuals stand in 2016
- Review of pertinent cases and rulings regarding exclusions, character issues, retirement plans, travel and other items affecting your individual taxpayers
- Practice aids, including all the numbers applicable for 2016 – inflation-adjusted amounts, mileage rates, retirement contributions, and more
- Recent developments with business entities, including C corporations, S corporations, partnerships, and limited liability companies
- The latest issues related to passive activities, substantiation and other late-breaking tax law changes

Learning Objectives:

- Understand strategies and techniques for individuals to use in light of tax changes
- Understand how the net investment income tax applies, and strategies and techniques that can mitigate it
- Understand current cases and rulings affecting individuals and businesses

Designed For: CPAs who need to know the latest tax law changes in all areas of practice

Level of Knowledge: Update

CPE Credits: 8, Taxes

Prerequisite: Experience with individual and business clients

Available in a 4-hour version. See BFT4 on page 51.



IEFP

THE BEST INCOME TAX, ESTATE TAX, AND FINANCIAL-PLANNING IDEAS OF 2016

With higher tax rates for individuals and trusts, tax planning takes on more importance. Plus, with Social Security going bust and interest rates at an all-time low, new ideas for financial planning for retirement must be considered. The purpose of this course is to explore practical tax-planning ideas that practitioners can use to assist clients with their needs. This course is crucial for CPAs who are looking for good ideas that can save clients money!

Major Topics:

- Planning opportunities and pitfalls with the new 3.8-percent tax on net investment income
- The best new income tax and estate-planning ideas in light of tax reform
- Major 2016 tax ideas
- The changing Social Security landscape: what it means for planning
- Creative charitable giving strategies
- Financial planning strategies
- Maximizing retirement plan benefits
- Using intentionally defective grantor trusts, and SCINs
- Miscellaneous tax-planning techniques that can add up to significant tax savings
- How to use the whole family for tax savings
- Up-to-the-minute ideas reflecting new tax law changes in cases, regulations, and rulings

Learning Objectives:

- Be aware of what individuals need to do before year-end
- Identify strategies that are effective following estate and gift tax reform
- Understand options available to baby boomers as they reach retirement in light of Social Security

Designed For: All practitioners, especially those who want to provide the best up-to-the-minute tax advice

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Basic course in individual income tax, Social Security, and estate planning



**QUALIFIES FOR
CFP CREDIT**



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BITU

THE BEST INDIVIDUAL INCOME TAX UPDATE COURSE BY SURGENT

This year's significant changes to the tax environment require sound planning in 2016 for individual clients to respond effectively. This highly informative course responds to the latest in tax law developments, including discussions of the planning opportunities available to your individual tax clients. This up-to-date knowledge will enable you to further discuss new developments and tax-saving ideas applicable to your clients and their growing needs in light of post-election developments.

Major Topics:

- Complete coverage of all the latest IRS rulings and procedures affecting individuals in general, along with an up-to-date summary of the most important tax court decisions and tax law changes in this area
- Impact of tax changes on individuals under tax reform
- Retirement plans: what's new?
- Social Security: will there be reform? Planning strategies for benefits: when is the best time to start?
- Tax on net investment income: planning to avoid the pitfalls
- Health care reform: what to do in 2016
- The latest ideas dealing with the tax aspects of investments; dealing with all the issues of the passive activity rules
- Identity theft: the latest issues and updates
- Retirement planning strategies: qualified plans and IRAs, traditional and Roth; resolving issues of improper early or late distributions and rollovers
- Practice aids, including 2016 inflation-adjusted amounts, mileage rates, and more
- Year-end tax planning ideas
- Other late-breaking tax law changes

Learning Objectives:

- Understand strategies and tactics to use in light of tax rates
- Understand the most current guidance on retirement planning and Social Security
- Understand how to nail down valuable deductions and other reductions to the tax base

Designed For: All tax practitioners, both those working in public accounting as well as those in private industry, who need the latest information on tax changes affecting their individual clients

Level of Knowledge: Update

CPE Credits: 8, Taxes

Prerequisite: Experience in individual tax planning

Available in a 4-hour version. See BIT4 on page 55.



**QUALIFIES FOR
CFP CREDIT**



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BCPE

THE BEST S CORPORATION, LIMITED LIABILITY, AND PARTNERSHIP UPDATE COURSE BY SURGENT

Practitioners need to keep abreast of all tax changes affecting pass-through entities used by their business clients and employers, and this enlightening course delivers that information. You will learn invaluable knowledge, strategies, techniques, innovative tax-planning concepts, income-generating ideas, and other planning opportunities available to S corporations, partnerships, LLCs, and LLPs.

Major Topics:

- Selected Practice and Reporting Issues: What's new?
- A review of the key cases, rulings, and tax law changes affecting S corporations, partnerships, limited liability companies, and limited liability partnerships
- Choice of entity issues: is the C corporation a viable choice?
- Basis issues: at-risk, passive activities for partnerships and LLCs
- Self-employment taxes: are there major changes affecting S corporation shareholders on the horizon?
- Debts between entity and the investors: open-account and written debt; defining bona fide debt for back-to-back loans
- Impact of the net investment income tax on the owners of pass-through entities
- Impact of health care changes on pass-through entities
- Any late-breaking tax legislation, including how the Affordable Care Act affects tax returns
- Review of the year's most important business tax cases, revenue rulings, PLRs, etc.

Learning Objectives:

- Understand the major issues on which taxpayers and the IRS are in conflict
- Understand how tax reform affects planning for pass-throughs
- Understand what pass-throughs can do in light of health care changes

Designed For: All tax practitioners, both those working in public accounting as well as those in private industry, who need the latest information on tax changes affecting their business clients or employers

Level of Knowledge: Update

CPE Credits: 8, Taxes

Prerequisite: Experience with pass-through entity clients

Available in a 4-hour version. See BCP4 on page 65.



SELL

BUYING AND SELLING A BUSINESS: CRITICAL TAX AND STRUCTURING ISSUES

One of the major transactions CPA clients enter into is a purchase or disposition of a business. To help tax professionals in advising those clients, this course offers a comprehensive analysis of the business and tax aspects of buying and selling a business. It is a practical guide to help practitioners and industry CPAs understand structuring techniques. All CPAs, including controllers and executives in industry, should understand how difficult the process of buying and selling a business has become.

Major Topics:

- Spreadsheet analysis to develop an offer price using the discounted cash flow and alternate valuation methods
- Understanding confidentiality agreements, memorandums of understanding, and asset purchase agreements
- Recognizing the need for due diligence in acquisitions – checklists of important points
- Deemed asset sales – Is §338 or §338(h)(10) appropriate?
- The impact of the §197 amortizable intangibles regulations on the acquisition and disposition of a business
- How to allocate purchase price for tax advantage
- Liquidations as alternatives to sales of a business
- Planning to avoid double taxation under repeal of the General Utilities doctrine
- Special problems and opportunities when an S corporation is the buyer or seller
- Installment sale and interest issues
- Avoiding tax pitfalls and recognition of tax planning opportunities
- Bootstrap acquisitions
- State tax issues
- Unique issues in buying and selling of LLC/partnership interests
- Individually owned goodwill

Learning Objectives:

- Understand what factors must be considered in due diligence and in developing a valuation
- Identify the different tax consequences for various forms of acquired business
- Appreciate §338 and §338(h)(10) elections and the benefits of installment sales

Designed For: All practitioners who will be involved in the sale of a business

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: A basic course in partnerships/LLCs; experience with C corporations



CWRS

CASE STUDIES IN IMPROVING WRITING AND RESEARCH SKILLS FOR TAX PROFESSIONALS

This course will help focus tax professionals in setting the scope of a research project, determining authority for any position, and learning how to write a clear and precise report. The day will be split roughly between instruction and case studies. This course will help to create real value for public accounting firms who wish to improve the writing skill of their staff.

Major Topics:

- Setting the scope of the project:
 - Identifying relevant facts and framing the issue or issues
 - How to write a statement of facts and questions presented
- The Research:
 - Understanding what is authority
 - Knowing how to focus your search on the facts and issues that are relevant
 - Analyzing all relevant authority within the scope of the project
 - Drawing conclusions and assessing the probability of success
 - Determining when disclosure is required in return preparation issues
- The Writing:
 - Focusing on how to write clear tax communications
 - Writing internal vs. external memos
 - Stylistic issues in writing
 - Reducing wordiness in your technical writing, improving punctuation, and reducing the use of passive voice
 - Learning to write a clear and precise conclusion
- Case Studies:
 - The course will cover three independent, hour-long case studies in which the student will be expected to write a preliminary report that will be critiqued and compared to a model report.

Learning Objectives:

- Set the scope of a tax research project
- Understand the steps involved in researching a tax issue
- Write a clear and effective tax memo

Designed For: CPAs in public accounting who could benefit from improved writing skills and research methodology

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: General tax knowledge

CASU

THE CASUAL TAX PREPARER: 1040 FORMS UPDATE FOR 2016

Many individuals casually prepare a few income tax returns for family members, friends or acquaintances. Many of such preparers are professionals in their field; however, that field is not full-time tax preparation. The manual is designed to provide a preparation update to the casual preparer. The manual involves not only new tax rules for the current year, but also understanding how the new and old rules apply to 2016 tax forms. The up-to-date review of important tax form changes will be invaluable to attendees who prepare tax returns for individuals.

Major Topics:

- Do I need a PTIN?
- Am I required to register as an “Authorized e-file Provider?”
- A tour of the most recent changes starting from gross income and ending with alternative minimum tax (AMT) and selected credits including the latest IRS guidance on significant recent tax legislation
- Preparation of various Form 1040 individual tax returns and schedules; provided answers include “filled-in” forms
- Tax filing status: rules for filing status and planning opportunities and pitfalls
- Self-employed person issues
- Sale and exchange of property: understanding Form 4797 and depreciation recapture; capital gains
- Schedule C deductions
- A working understanding of passive losses: how to handle rental property and how the passive loss rules flow to the tax forms
- Itemized deductions: a thorough understanding of what’s deductible and what’s not
- Interest deductions: limitations and timing problems
- How the Affordable Care Act affects tax returns
- Review of new laws and changes in old forms to provide a familiarity for the upcoming tax season

Learning Objectives:

- Be familiar with 2016 income tax forms and schedules for individual clients
- Understand which income tax returns and schedules have changed
- Understand individual income tax preparation for 2016

Designed For: Any person preparing individual income tax returns for the current tax year

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Basic familiarity with tax rules relating to individual taxation



**NEW
COURSE**



**IRS-
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CBES

CHOOSING THE BEST ENTITY STRUCTURE UNDER THE TAX LAW IN 2016

Tax rates are always a critically important factor in choosing the form of business organization, and the individual and corporate rates in 2016 and beyond demand a reconsideration of current businesses and a different analysis for new ventures. By comparing and contrasting the tax aspects of C corporations, S corporations, partnerships, sole proprietorships, and limited liability companies, this course focuses on distinctions that can make big differences. This in-depth course will cover planning opportunities and potential pitfalls in developing a business structure. This course is a must for all practitioners.

Major Topics:

- Tax considerations in the organization of an enterprise and the pitfalls to avoid
- Non-tax considerations
- How income tax rates affect choice of entity
- Formation of a sole proprietorship, partnership, LLC, single-member LLC, S corporation, and C corporation
- Practical guidelines on which entity structure to use under various circumstances, and relevant changes in the law
- Comparing and contrasting the tax aspects of partnerships with sole proprietorships, S corporations with partnerships, C corporations with S corporations, and partnerships with C corporations, and limited liability companies with all other entities
- Choice of entity in structuring real estate investments or a professional business
- Fringe benefits and retirement plans: which entities have special advantages
- Liquidations, dissolutions, and dispositions of a business

Learning Objectives:

- Identify the various business organizations available and their nontax criteria
- Distinguish the tax characteristics of a sole proprietorship, LLC/partnership, S corporation, and C corporation
- Understand the formation and exit strategy tax issues
- Be familiar with the results of the case studies that reinforce key learning points

Designed For: CPAs who are considering starting a new business or who advise clients on the form of business organization that is best

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: A basic course in partnerships/LLCs and in S corporations



CGLB

THE COMPLETE GUIDE TO LIQUIDATION OF BUSINESS ENTITIES

Liquidations may be used as an alternative to the sale of a business or as an adjunct to the sale of business assets. The objective of this course is to fully explore the technical tax and business issues in liquidating C corporations, S corporations, partnerships, and limited liability companies. This unique course is essential for anyone planning to sell a business.

Major Topics:

- The unique planning opportunities and tax traps involved in the liquidation of a business entity
- Understanding installment sales and the big hurdles to favorable tax treatment in liquidation
- Filing Form 966: it's more important than you think
- An analysis of when liquidation is advisable – now or later?
- Strategies to pursue in light of the tax rates on dividends and capital gains
- The special problems of liquidating Subchapter S corporations
- Key planning issues and benefits in liquidating partnerships and limited liability companies

Learning Objectives:

- Describe the tax consequences to a corporation and its shareholders on a complete liquidation and the alternatives to a liquidation
- Understand the particular issues in the liquidation of an S corporation
- Consider the options available on the complete liquidation of a partnership or LLC
- Be familiar with the results of the case studies that reinforce key learning points

Designed For: CPAs in public accounting and industry involved in business entity liquidations

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: A basic course in partnerships/LLCs, S corporations, and C corporations



CGPT

THE COMPLETE GUIDE TO PAYROLL TAXES AND 1099 ISSUES

Employment taxes are often overlooked as an area where more planning may be effective. Payroll taxes have become an increasing burden for the average business, and IRS penalties for noncompliance have risen dramatically in recent years. They have also been subject to employer incentives. The Service has announced that uncovering noncompliance by employers ranks high on its audit list. This course presents a comprehensive overview of federal payroll taxes, Form 1099, and related compliance issues.

Major Topics:

- Payroll tax requirements for wages, including wages subject to the .9-percent tax, employee benefits and reimbursements, nonqualified deferred compensation, stock options, and tips
- Fringe benefits issues, such as health insurance, life insurance, cafeteria plan benefits, accountable and non-accountable plans, standard mileage rates, and per diem rates
- Special issues – using a common paymaster, how to file W-2s after a takeover, merger, or acquisition, and state and local tax withholding
- Statutory employees, independent contractors, classification programs, and possible changes to §530 relief
- Penalties – Who is a responsible person?
- Moving expenses and gross-up calculations
- Form 941 issues and problems, such as disability benefits, tip income, and deceased employees
- Pension issues and payroll taxes including SIMPLE plans, and 401(k) and pension distributions
- The Electronic Federal Tax Payment System (EFTPS)
- Forms I-9, W-9, W-2, 1099, SS-8, and Form 940

Learning Objectives:

- Distinguish an employee from an independent contractor and understand the relief available to employees who misclassify
- Understand how to complete Forms W-2, 1099-MISC, 1099-R, and SS-8
- Comply with the quarterly and annual reporting for employment tax deposits

Designed For: CPAs in public accounting and industry with responsibility for payroll tax compliance

Level of Knowledge: Basic

CPE Credits: 8, Taxes

Prerequisite: None



TCTW

THE COMPLETE TRUST WORKSHOP

The use of trusts in 2016 will continue to undergo changes. Clients need to be informed why planning is essential in these changing times. The purpose of this course is to explore the many beneficial issues of trusts, an essential element in estate planning. This course gives insights and practical pointers concerning trusts of every shape and size after tax reform.

Major Topics:

- Guide to legislative changes and their impact on trust planning
- Introduction to trusts with emphasis on typical provisions
- Revocable living trusts
- Common testamentary trust arrangements – Bypass trusts, QTIP trusts, and other marital trusts
- Asset protection trusts
- Sophisticated trusts for estate planning and asset transfer – GRATs, GRUTs, QPRTs, and IDGTs
- Charitable trusts – Charitable remainder trusts, charitable lead trusts, and pooled income funds
- Irrevocable life insurance trusts
- Medicaid trusts: special needs and Miller
- Trusts for minors – Sections 2503(b) and 2503(c), and other trusts
- Dynasty trusts
- Trusts to hold S corporation stock
- Impact of historically low APRs on various trust arrangements
- Special problems of estates and trusts relating to the new 3.8-percent tax on investment income and specific solutions

Learning Objectives:

- Identify the areas of trust in connection with disability, charity, life insurance, leveraging gifts, principal residences, and minors
- Understand the role played by a marital deduction trust and a credit shelter bypass trust
- Explain how trusts may protect assets and perpetuate family wealth over multiple generations

Designed For: CPAs who wish to have a complete understanding of the various uses of trusts

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: A basic course in estate and gift tax and a basic course on estate and trust income taxation (Form 1041)



FACT

COMPREHENSIVE ACCOUNTING ISSUES OF ESTATES AND TRUSTS: FIDUCIARY ACCOUNTING AND TAX ISSUES

Fiduciary income tax is a complex blend of state accounting rates and the tax law of Subchapter J. Only by understanding this interaction can the practitioner acquire the skills and knowledge to provide income tax planning for an estate or trust and its beneficiaries, sure to be an important skill in practice in the new income tax environment.

Major Topics:

- Review of major legal and tax concepts
- Concepts of fiduciary accounting: Principal and income
- The Uniform Principal and Income Act: how specific state laws on principal and income applied to common expenditures and receipts
- How fiduciary accounting determines the timing and amount of distributions
- The crucial differences between fiduciary accounting and tax accounting
- Distinguishing fiduciary accounting income from distributable net income
- Splitting income between the fiduciary and the beneficiaries: distributable net income
- How to set up an accounting system for an estate or trust, prepare a judicial accounting, and record-keep for fiduciary accounting
- How practitioners can handle audits of estates and trusts
- Various exercises and problems

Learning Objectives:

- Distinguish fiduciary accounting income from taxable income and distributable net income
- Account for distributions for accounting and tax purposes
- Identify how the fiduciary income tax return differs from individual income tax
- Understand state law on principal and income

Designed For: All practitioners who wish to learn about the complex and unique accounting issues for estates and trusts

Level of Knowledge: Basic

CPE Credits: 8, Accounting

Prerequisite: None

CTA4

CORPORATE TAXATION: ADVANCED ISSUES

This course will explore more advanced tax issues affecting C corporations, and will explain the different methods that can be used to combine them.

Major Topics:

- Allocations of personal goodwill, covenants not to compete, consulting agreements, and intangible property
- Tax-free acquisitions and reorganizations
- NOLs and other corporate attributes considered in an acquisition

Learning Objectives:

- Identify corporate attributes, including those for credits and capital losses that carry over in an acquisition
- Discuss the role cost recovery plays in an asset acquisition and the methodologies available to a buyer to allocate cost to assets acquired, including how miscellaneous intangibles that arise in and facilitate an acquisition transaction are allocated purchase price when §197 assets are acquired
- Recognize tax acquisitions of stock treated as asset acquisitions
- Know how a corporate reorganization is taxed and the requirements for A, B, and C reorganizations
- Appreciate the deemed sale of assets by a target when a §338 election is made
- Appreciate the deemed sale of assets by a target when a §338(h)(10) election is made and how §338(h)(10) is used
- Be familiar with the results of the case studies that reinforce key learning points

Designed For: CPAs whose practice includes C corporations and their shareholders

Level of Knowledge: Advanced

CPE Credits: 4, Taxes

Prerequisite: None



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CTIP

CRITICAL TAX ISSUES AND PLANNING FOR ACCOUNTING PERIODS, METHODS, RELATED PARTY TRANSACTIONS, AND FORM 3115

This course explores in-depth problems and solutions relating to accounting periods and methods under the internal revenue code. This course will also cover the special rules that apply to transactions between related parties.

Major Topics:

- Accounting periods: when you get a choice, and when you don't, for business entities
- Cash, accrual and installment methods: how they work, when they can be used, when they can't be used, and special exceptions
- General principles: constructive receipt, economic benefit, and economic performance
- Advanced payments and receipt issues, including gift cards, prepayments, warranties, and recent regulations
- Special methods of accounting: capitalization and depreciation
- Changing methods of accounting and accounting periods: annualization, Form 3115, and §481(a) adjustments
- Recognizing loss and deductions that are limited in various related party transactions

Learning Objectives:

- Understand the tax considerations relating to the selection of an annual accounting period; when an accounting period must be changed; and when such choice is limited and alternatives that may be available
- Explain the differing tax effects of the tax effects of cash, accrual and installment accounting methods, with an emphasis how the timing of income and deductions are determined as well as items that require a specific accounting method
- Determine when an accounting method must be or may be changed, how to obtain the permission of the commissioner to do so, the adjustments that must be made, and how the change is reported

Designed For: CPAs who need to recognize the many issues and problems involving taxable years, various elections, and accounting method options. This course is a must for CPAs working in the tax arena

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Basic familiarity with tax rules relating to individual taxation



DRMM

DETERMINING HOW MUCH MONEY YOU NEED TO RETIRE, AND TAX IDEAS AND MONEY MANAGEMENT IN RETIREMENT

This course gives CPAs the knowledge and tools to help their clients implement tax-effective investment and portfolio strategies for successfully accumulating wealth and maintaining their real after-tax retirement income.

Major Topics:

- Asset allocation, portfolio management, portfolio rebalancing, and investment selection concepts, before and after retirement, tax-saving investment transactions, and the optimal asset mix between retirement plans and taxable savings
- Historical guidelines for nominal and real after-tax returns
- NEW expanded section on understanding expenditure patterns in retirement and the level and risk associated with out-of-pocket medical expenses in retirement
- Worksheets/formulas for determining how much money one needs to assure a financially secure retirement
- Distribution/asset liquidation planning including the pros and cons of various annuity options, guidelines/strategies using the minimum required distribution rules for qualified plans and IRAs, beneficiary elections, and the use of trusts
- Sustainable portfolio withdrawal rates during retirement for differing stock/bond/cash asset allocations, inflation rates, and tax rates both from tax deferred accounts and taxable accounts
- Analysis of the regular IRA to Roth IRA conversion election
- Variable annuities vs. mutual funds; Roth IRAs vs. regular IRAs; and the use of life insurance in a pension maximization strategy
- Analyzing the impact of recent tax law, regulations, and rulings

Learning Objectives:

- Identify the success factors in building a retirement nest egg
- Explain relationship between risk & return & investment horizon
- Describe the tax effect of inflation, its interaction with the income tax, and the effects of taxation on investment performance
- Explain survival possibilities & how first-to-die & last-to-die survival probabilities are used in retirement planning for married couples
- Discuss the pros and cons of annuities as investment and payout vehicles for retirement
- Describe the complex tax, legal, and financial elements of life insurance and summarize the wide range of uses for life insurance in retirement planning
- Explain the various ways clients can convert the equity in a home to retirement income

Designed For: CPAs who wish to serve the needs of the growing segment of the public for whom effective retirement planning is critical as they reach their peak earning years and/or are approaching retirement

Level of Knowledge: Intermediate

CPE Credits: 8 (Administrative Practice (4), Taxes (4))

Prerequisite: Basic knowledge in retirement planning



ERTW

EFFECTIVE AND EFFICIENT SENIOR-LEVEL REVIEW OF INDIVIDUAL TAX RETURNS

Most review techniques developed by professionals are self-taught and fine-tuned via experience. Yet how does one start? The purpose of this course is to give new reviewers an understanding of the procedures utilized to review a tax return. Reviewers with some experience also may find that the multitude of checklists allow a more thorough review or supplement to their review technique. The emphasis of the manual is not planning; rather, it is to help develop a strategy to properly review a return effectively and thoroughly.

Major Topics:

- Review an error-prone “staff-prepared” Form 1040 from client-provided information
- What are common errors preparers make and what are the areas generating malpractice claims
- The importance of engagement letters, questionnaires, and §7216 permission statement
- Initial administrative groundwork
- Identifying organizing issues in the tax return to be reviewed
- Avoiding “willful blindness”
- Efficient review of certain advanced issues for income, adjustments, deductions, and credits
- Effective procedures for delinquent clients, filing past-due tax returns
- First-time client issues requiring extra scrutiny
- Multiple checklists of efficient procedures to identify potential issues on a 1040 return
- Listing of schedules for staff to prepare to make a review easier, including basis issues for 1040 clients

Learning Objectives:

- Expand the process involved in reviewing applicable tax returns
- Identify the most common areas that result in errors
- Document a review, including consideration of risk management

Designed For: Senior-level staff new to the review process or experienced staff members looking to update and/or expand their review procedures

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Experience in preparing Form 1040, reviewing diagnostics, and preparing workpapers



PMIC

ESTATE AND LIFE PLANNING ISSUES FOR THE MIDDLE-INCOME CLIENT

Clients think that estate planning only applies to the very rich. In truth, there are many issues of critical concern for which the middle-income client needs to plan. This course is a must-attend for all CPAs who work with middle-income clients and are looking for ways to provide additional quality services.

Major Topics:

- More than 20 documents that should be reviewed that are neither a will nor trust
- Identifying inheritance and death tax states, applicable rates, and tactics that may be used to minimize them
- Reducing the impact of ancillary administration
- Provisions you need in a will
- When a trust is needed for children
- Durable powers of attorney, for financial matters and for health care
- Asset protection strategies: upsides and downsides
- Management of insurance: umbrella liability, disability, and life
- Sample documents that can facilitate loans to children
- Dealing with marriage and divorce
- Titling assets effectively
- Avoiding the loss of capital and passive losses at death
- Elder care planning

Learning Objectives:

- Understand estate-planning issues unrelated to federal tax planning
- Inventory the documents relevant to estate preservation
- Understand methods of providing for children and the spouse

Designed For: CPAs who advise clients on tax planning

Level of Knowledge: Basic

CPE Credits: 8, Taxes

Prerequisite: None

Available in a 4-hour version. See PMI4 on page 66.



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GIFT

FEDERAL ESTATE AND GIFT TAX RETURNS – FORMS 706 AND 709 WORKSHOP WITH FILLED-IN FORMS

The estate tax and generation-skipping transfer tax have returned, and the gift tax is again unified with the estate tax. Changes in the transfer tax under new law are mirrored in the compliance requirements. The purpose of this course is to learn how to prepare Forms 706 and 709 in these circumstances. This practical manual guides the CPA through the complex issues in completing these forms.

Major Topics:

- Transfer tax reform: how enacted legislation affects estates of decedents dying in 2016 and gifts made in 2016
- Gift tax return basics – Form 709
- Special gift circumstances – annual exclusion, gift-splitting, gifts to minors, and gifts for educational and medical benefits
- Overview of estate tax concepts
- Estate tax audit issues – What triggers an audit and how to handle it
- Trusts, wills, state laws, and how they affect Form 706
- Form 706 preparation issues – Determining includable property; determining deductions from the gross estate; credits against federal estate tax; calculating the federal estate tax
- Elections you need to know: alternate valuation, special-use valuation, deferred payments
- State death taxes: how they now affect the federal estate tax return
- Filing Form 706: where and when to file, how much to pay, and how to claim a refund
- Comprehensive case study with filled-in forms
- Portability – understanding and applying the new permanent feature
- DSUEA – why Form 706 should be filed in smaller estates

Learning Objectives:

- Complete an estate tax return (Form 706) and accompanying schedules
- Identify elections on the estate tax as they relate to valuation and timing of payments
- Complete a gift tax return (Form 709) and identify how the annual exclusion, gift-splitting, and certain transfers are properly scheduled

Designed For: CPAs whose practice involves preparation of estate and gift tax returns. This is an excellent course to learn the nuts and bolts of this specialized area of practice

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: A basic course in estate planning



BFT4

FEDERAL TAX UPDATE

Both businesses and individual clients will be affected by a new tax environment that requires the tax advisor to consider extensive tax planning. The critical tactics in 2016 will depend not only on the major trends and changes in the case and regulatory law but also on proposals that are likely to be executed.

Major Topics:

- New proposals on tax law changes
- How the Code affects tax planning for individuals and businesses
- Tax on net investment income: planning to avoid the pitfalls
- Techniques for taking maximum advantage of the 2016 tax rules, including the net investment income tax
- Practice aids, including the 2016 inflation-adjusted amounts, mileage rates, and more
- Other late-breaking tax law changes

Learning Objectives:

- Understand strategies and techniques to use in light of tax changes
- Understand what pass-throughs can do in light of health care and tax changes
- Understand current cases and rulings affecting businesses

Designed For: CPAs who need to know the latest tax law changes in all areas of practice

Level of Knowledge: Update

CPE Credits: 4, Taxes

Prerequisite: Experience with individual and business clients

Available in an 8-hour version. See BFTU on page 42.



1041

FIDUCIARY INCOME TAX RETURNS – FORM 1041 WORKSHOP WITH FILLED-IN FORMS

This course is designed for participants to understand the core concepts of trust and estate return income tax preparation. The course explains the common terminology and complicated income tax rules of estates and trusts, fiduciary accounting, and an introduction to or refresher on preparing Form 1041. This practical, over 300-page manual is an excellent reference source for your practice, which begins with quite simple cases. Building upon that base throughout the manual, the course ends with two complicated preparation cases, one trust and one estate.

Major Topics:

- Classifying receipts between “Income” and “Corpus” under the Uniform Principle and Income Act
- Forgetful fiduciaries of Simple Trusts
- Fluctuating trusts – Simple one year, complex the next
- Calculation of DNI utilizing a “Forms” method (Schedule B), “Code” method, and “Shortcut” method utilizing a worksheet
- Dividing income in the year of death
- Overview of Subchapter J
- Form preparation issues – Filing requirements and line-by-line explanations of Form 1041
- Taxable income of estates and trusts and expense allocation issues
- Specific deductions and miscellaneous itemized deductions
- Income in respect of a decedent
- The income distribution deduction calculation
- Relation of principal and income law to DNI
- Understanding how to handle capital gains and losses
- Tax-planning concerns and special issues
- Allocating tax items to beneficiaries: another K-1
- Reporting in light of the net investment income tax
- Comprehensive DNI calculation case study
- Comprehensive trust case study
- Overview of estate case study, filled-in forms

Learning Objectives:

- Be aware of fiduciary accounting principles
- Calculate Distributable Net Income and the income distribution deduction
- Prepare Form 1041 and Schedule K-1

Designed For: CPAs whose practice includes the preparation of fiduciary income tax returns

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Experience with the preparation of income tax returns



PAIT

GETTING MORE ACTIVE WITH THE PASSIVE ACTIVITY RULES AND THE NET INVESTMENT INCOME TAX

Now more than ever, every business owner and real estate investor must determine if they materially participate in any and all trades or businesses, even if they make a profit or a loss, because of the net investment income tax. These extremely complicated rules require an in-depth understanding of election and planning issues that CPAs need to know. The IRS has been very aggressive in audits under the passive loss rules and will now expand their investigation to include the NII tax.

Major Topics:

- A survey of the 300 pages of regulations under the passive activity loss rules
- Understanding and substantiating material participation
- An in-depth discussion of when you may or may not make an aggregate election for activities
- What does it mean to qualify as a real estate professional?
- Understanding the implications of the net investment income tax
- Pass-through entity issues and answers
- Investment income, passive income, and capital gain income: separate categories create unique problems
- What expenses are allowed against NII, and how do you calculate them?
- Carryovers, NOLs, AMT, and other issues
- Tax planning for AGI and minimization of this tax
- Unique tax issues of sales of S corporation stock or partnership interests

Learning Objectives:

- Understand the passive activity rules on a much deeper level
- Understand the net investment income tax
- Discuss tax planning issues on these topics with clients

Designed For: CPAs in public accounting who deal with complex individual tax returns

CPE Credits: 8, Taxes

Level of Knowledge: Intermediate

Prerequisite: Five or more years in public accounting working on complex individual tax returns

Available in two 4-hour versions. See NIT4 and PAR4 on page 72.



NFFI

GETTING READY FOR BUSY SEASON: A GUIDE TO NEW FORMS, FILING ISSUES, AND OTHER CRITICAL DEVELOPMENTS

Getting ready for busy season involves not only knowing the new tax rules for the current year, but also understanding how the new rules apply to current-year returns. This course provides an up-to-date review of important tax form changes, new tax forms, key developments as they are reflected in the IRS forms, and IRS filing issues and deadlines that will be invaluable to attendees who prepare tax returns for individuals, partnerships, and LLCs.

Major Topics:

- A tour of the most recent changes starting from gross income and ending with alternative minimum tax (AMT) and selected credits including the latest IRS guidance on significant recent tax legislation
- Hot, hidden, or miscellaneous developments affecting the upcoming tax season
- How the Affordable Care Act affects tax returns
- Form 8960 Net Investment Income Tax – Methods to attempt to mitigate
- The latest guidance on child credits, education credits, education incentives, and net capital gain and qualified dividend income rate reductions
- Examination of troublesome areas and new stumbling blocks in preparing Form 1040, including a new look at passive activities in combination with NII
- Review of new laws and changes in old forms to provide a familiarity for the upcoming tax season
- Key new tax and practice developments and how they impact the current-year tax forms for individuals

Learning Objectives:

- Identify new income tax returns and schedules for individual and pass-through entity clients
- Understand which income tax returns and schedules have changed for individual and pass-through entities
- Identify the legislative, administrative, and judicial developments that affect the income tax returns and schedules of individuals and pass-through entities

Designed For: Any tax practitioner preparing or reviewing individual and pass-through entity income tax returns for the current tax year

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Basic familiarity with tax rules relating to individual and pass-through entity taxation for the current tax year



EXIB

HOT IRS TAX EXAMINATION ISSUES FOR INDIVIDUALS AND BUSINESSES

Recently, the IRS has dramatically ramped-up its examination of individuals and small business taxpayers. Now, more than ever, CPAs need clients to understand the need for documentation and procedures to substantiate what IRS auditors are pursuing. Learn the high audit risk areas and ways to help clients survive an IRS audit with little or no change. It is critical for CPAs in public accounting to understand the risk to clients and to themselves in tax return preparation and planning.

Major Topics:

- Prepare now and protect yourself from new audit examinations from the Net Investment Income Tax
- Schedule C and cash basis audit issues – the IRS has gotten very tough
- Vehicles, meals, and entertainment, and fringe benefit documentation
- Passive losses and passive income: in-depth understanding of hot IRS audit examination areas
- What the IRS is looking at in businesses with loss histories
- Selected industry-specific issues, including construction, retail, food, bars, etc.
- Business consultants
- Post-audit: the 30-day letter and the 90-day letter – what they mean to the taxpayer.

Learning Objectives:

- Understand what the IRS is focusing on in auditing individuals and selected businesses
- Help clients reduce their exposure to additional tax assessments
- Determine strategies for dealing with IRS examiners and presenting your clients' tax positions in the best light possible

Designed For: CPAs in public practice who prepare tax returns and represent their clients on IRS examinations

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Experience in preparing individual and business tax returns



SEAZ

HOW TO SETTLE AN ESTATE FOR A CLIENT FROM A TO Z

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 executor or trustee or as an advisor to them. After taking this course, practitioners will feel more confident to serve in a fiduciary capacity.

Major Topics:

- Issues involved when settling an estate – Marshaling of assets, payment of creditors, & distribution and accounting to beneficiaries
- Explaining the needs and limitations of durable powers of attorney, health care directives, and living wills
- Why a will is probated, and on what grounds it may be challenged
- Comprehensive checklists on how to read a will, duties of an executor and trustee, and much more
- Identification and report of estate assets
- What to do and what not to do as a fiduciary, executor, or trustee – Duty of care, investment, informing, payment of debts and taxes, defending a will contest
- How executors and trustees interact with beneficiaries
- Elective shares, and when a spouse might make that choice
- What a trustee needs to know about incompetents and minors
- Rights of creditors, third parties, and beneficiaries
- Key issues in transferring property to a trust and from a trust or estate to a beneficiary
- Identifying income, estate, and inheritance taxes
- Fiduciary accounting – Principal and income concepts
- An introduction to drafting an account, and why it is required
- Administration of revocable trusts
- Taking care of an estate before death: powers of attorney, health care directives, living wills, and administration of revocable trusts
- What tax systems apply in the states

Learning Objectives:

- Understand how creditors' claims impact a beneficiary's claims
- Understand the key provisions in a will or trust
- Understand the duties of an executor or trustee in relation to beneficiaries and other third parties
- Identify trusts, wills, or other documents encountered, & their uses
- Understand the stages of an estate administration including costs, collections, payment of debts/taxes, & distribution to beneficiaries
- Be aware of the duties a fiduciary and members of the estate planning team owe to creditors, beneficiaries, and courts

Designed For: CPAs who wish to assist in settlement of an estate, regardless of size

Level of Knowledge: Basic

CPE Credits: 8, Taxes

Prerequisite: None



INB4

INDIVIDUAL INCOME TAX RETURN MISTAKES AND HOW TO FIX THEM

The best laid plans of mice and men often go astray; the same is true for taxpayers. Every practitioner has been confronted with a client who had a different twist on a tax idea. This course focuses on the law in order to break down 25 situations in which a taxpayer has attempted to push one of these ideas. The study of the law underlying the tax mistakes made will assist practitioners in satisfying their professional standards of practice and will help you in preparing Form 1040.

Major Topics:

- Applicable coverage of recent tax acts and any new legislation enacted before presentation
- Individual income tax cases regarding income, adjustments, passive activities, and itemized deductions
- Problems with a \$10 million tip – It could happen to you
- No deduction for donating a house to fire department
- The last known address rule
- Failing to coordinate Pell grants and other scholarships
- I want to protect my identity, but I also need to protect my PTIN
- Failing alimony's written instrument requirement
- Failing to understand the limits on 401(k) loans
- Bankruptcy trustees going after IRAs
- Failure to report income witnessed by 20 million people
- Passive income and the self-charged rent rules
- Form 8938 for reporting foreign financial assets and updated rules. How much trouble results in not filing a FinCEN Form 114?
- Financial planning – Ignoring the future of Social Security; miscues in rollovers & retirement plan distributions; the bad, the good, and the ugly of early retirement

Learning Objectives:

- Achieve significant insight into the major mistakes that can be made in individual tax and financial planning
- Develop strategies that will assist in not only avoiding mistakes but also in providing the best advice to your clients

Designed For: CPAs who wish to get a deeper insight into underlying tax law for some common client transactions that many offices have seen, plus some not so common client transactions

Level of Knowledge: Intermediate

CPE Credits: 4, Taxes

Prerequisite: Basic knowledge of individual income taxation

Available in an 8-hour version. See INBB on page 78.



BIT4

INDIVIDUAL INCOME TAX UPDATE

This highly informative course responds to the latest in tax law developments, including discussions of the planning opportunities available to your individual tax clients. This up-to-date knowledge will enable you to further discuss new developments and tax-saving ideas applicable to your clients and their growing needs in light of pre-election laws and post-election developments.

Major Topics:

- Complete coverage of all the latest IRS rulings and procedures affecting individuals in general, along with an up-to-date summary of the most important tax court decisions and tax law changes in this area
- Tax strategies to combat the net investment income tax
- A focus on tax planning opportunities, including year-end strategies
- Practice aids, including 2016 inflation-adjusted amounts, mileage rates, and more
- Other late-breaking tax law changes

Learning Objectives:

- Understand strategies and tactics to use in light of tax reform
- Understand the most current guidance on retirement planning and Social Security
- Understand how to nail down valuable deductions and other reductions to the tax base

Designed For: All tax practitioners, both those working in public accounting as well as those in private industry, who need the latest information on tax changes affecting their individual clients

Level of Knowledge: Update

CPE Credits: 4, Taxes

Prerequisite: Experience in individual tax planning

Available in an 8-hour version. See BITU on page 43.



ITP4

INDIVIDUAL TAX PLANNING IDEAS FOR 2016

In the fluid economic environment, clients must protect their income from taxes. This course presents the most important income tax planning ideas wealthy clients and closely-held business owners need to consider in 2016 to take advantage of the present and plan for the future. It highlights areas in the income tax return that suggest future opportunities for the individual client.

Major Topics:

- Review current tax proposals
- Reading a tax return for developing client-specific tax strategies
- Compensation and fringe benefit issues
- Is the client in the right mix of investment vehicles?
- Identify clients with investment income tax problems and the potential ways to reduce or eliminate them
- All in the family: Tax tactics for spouses, children, and parents
- What is new in health care that CPAs need to know

Learning Objectives:

- Identify areas where individual taxpayers are not taking full advantage of the Code
- Know the directions in which taxes are changing or are likely to change and how that affects planning

Designed For: All practitioners involved in tax planning for individuals who need to go beyond basic tax and financial planning techniques

Level of Knowledge: Intermediate

CPE Credits: 4, Taxes

Prerequisite: Experience in individual income tax planning and income tax return preparation

Available in an 8-hour version. See IFCP on p. 73.



ICIL

INTERMEDIATE CORE TAX ISSUES IN PARTNERSHIPS AND LLCs

As they gain more experience, staff are expected to take on more complex assignments with minimal supervision. The course is designed to be a step above a mere preparation seminar, including a deeper study into critical areas of formation, special allocations of income and deductions, basis calculations and implications of recourse and nonrecourse debt, basis step-up under §754 on transfer of an ownership interest, distributions, self-employment tax issues, and termination/liquidation of the LLC.

Major Topics:

- Applicable coverage of recent tax acts and any new legislation enacted before presentation
- Detailed rules of §704 for preventing the shifting of tax consequences among partners or members
- Unreasonable uses of the traditional and curative allocation methods
- Multiple layers of §704(c) allocations
- Business situations that qualify as partnerships, and others that do not
- Treatment of recourse versus nonrecourse debt basis
- How to calculate basis limitations and its implication on each partner's own tax return
- How §179 limitations affect partnership/LLC basis
- Regulations for handling basis step-ups under §754 elections, and mandatory adjustments under §743 and §734 for partnerships who have NOT made the §754 election
- Subsequent contributions of property with §754 adjusted basis to another partnership or corporation
- Capital account adjustments in connection with admission of new member
- To make special allocations, the regulations require substantial economic effect, what are the requirements?
- LLCs and self-employment tax to the members
- Distributions – current or liquidating, cash or property including the substituted basis rule
- Termination/liquidation of an LLC
- Is there a “flexible standard of law” regarding closely held entities?

Learning Objectives:

- Prepare more complicated partnership returns
- Understand certain advanced concepts of partnership taxation

Designed For: Experienced CPAs desiring a comprehensive case approach to understand reasonably complex limited liability company issues and problems; also, CPAs who want a comprehensive, intermediate-level limited liability company practice manual

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Experience in business taxation

Advanced Preparation: None



ICIS

INTERMEDIATE CORE TAX ISSUES IN S CORPORATIONS

As they gain more experience, staff are expected to take on more complex assignments with minimal supervision. The course is designed to assist experienced staff to take the next step by taking a deeper analysis into critical issues affecting present S corporation clients. Discussions utilizing real life examples allow for group analysis, discussion, and problem solving.

Major Topics:

- Applicable coverage of recent tax acts and any new legislation enacted before presentation
- Current private letter rulings reveal the failure in one or more S corporation eligibility requirement that is causing inadvertent terminations
- How to avoid those terminating errors
- The \$100/day penalty and transitional relief
- Affordable Care Act reporting issues and Shared Responsibility
- S corporations and self-employment tax – how long do we have?
- Detailed review of basis calculation rules, deducting losses, stock vs. loan and “at-risk” basis
- Final regulations regarding open debt and the handling and repayment of shareholder loans
- Basis neither increased by phantom income, nor reduced by non-deducted pass-through losses
- How IRS calculates CPA's reasonable compensation
- Taxable distribution in excess of basis and reporting issues to shareholders
- Proper handling of accrued expenses payable to a shareholder
- How §179 limitations affect S corp. basis
- Liquidation of the S corporation
- Current procedures to correct a late S corporation election
- Is there a “flexible standard of law” in regard to closely held entities?

Learning Objectives:

- Prepare more complicated S corporation returns
- Understand certain advanced concepts of S corporation taxation
- Protect S corporation clients from falling out of S corporation eligibility

Designed For: Experienced CPAs who desire a comprehensive S corporation course that will enable them to understand reasonably complex S corporation problems and issues; also, CPAs who want a comprehensive, intermediate-level S corporation practice manual

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Basic knowledge of S corporation taxation



MERG

INTRODUCTION TO MERGERS AND REORGANIZATIONS

This course will enable you to understand the technical tax issues and planning in various types of business acquisitions for C corporations and S corporations.

Major Topics:

- Sale of corporate assets and allocation of purchase price, including a case study
- More on allocations of personal goodwill, covenants not to compete, consulting agreements and intangible property
- The issues in the purchase of C corporation stock
- Tax free acquisitions and reorganizations with helpful charts and cases
- Special issues of S corporation transactions
- A whole chapter devoted to the complexities of 338 elections and 338(h)(10)
- Limits on using NOLs

Learning Objectives:

- Identify corporate attributes, including those for credits and capital losses that carry over in an acquisition
- Discuss the role cost recovery plays in an asset acquisition and the methodologies available to a buyer to allocate cost to assets acquired, and how miscellaneous intangibles that arise in and facilitate an acquisition transaction are allocated to purchase price when §197 assets are acquired
- Know how a corporate reorganization is taxed and the requirements for A, B, and C reorganizations
- Appreciate the deemed sale of assets by a target when a §338 election is made and how §338(h)(10) is used and its impact on S corporation shareholders
- Understand the requirements to qualify a subsidiary liquidation under §332 and §337, the tax consequences to a parent corporation and to the liquidating subsidiary, and the carryover or adjustment of tax attributes in a complete liquidation of a subsidiary into a parent corporation

Designed For: Experienced practitioners who wish to learn about this specialized area of the law

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: A course in, or hands-on experience with, business acquisitions; experience in dealing with S corporations and C corporations

IRAB

IRA BOOT CAMP

Most individuals will accumulate a significant amount of wealth through contributions or rollovers from qualified plans into IRAs. Although the rules in this area provide tremendous planning opportunities, they are very complex. The purpose of this course is to provide insight and practical planning suggestions into this important area of practice.

Major Topics:

- The best ways to pass an IRA on to a beneficiary and avoid the pitfalls
- How to take IRA distributions early and avoid penalties
- Everything planners and their clients should know about rollovers – tips and traps
- Regular, non-deductible, and Roth IRAs – limits, benefits, and rules
- SIMPLEs and SEPs: the other kinds of IRAs
- How to take advantage of the final minimum distribution regulations
- Splitting an IRA into multiple IRAs for beneficiary planning and significant tax benefits
- Comparative modeling for substantially equal payment options
- The significant estate planning issues associated with IRAs, and the strategies and tactics for dealing with these issues, including making charitable contributions
- Late-breaking tax legislation, regulations, and rulings

Learning Objectives:

- Distinguish between various types of IRAs
- Explain how Roth IRAs fit into a taxpayer's retirement and estate planning
- Describe the basics of regular, employer-sponsored SEPs and salary-reduction SEPs
- Discuss the basics of SIMPLE IRAs
- Apply the general rules applicable to all rollover transactions
- Define the vocabulary associated with the minimum distribution rules
- Summarize the basic features and planning concepts of annuities
- Describe the estate planning ramifications of qualified benefits

Designed For: CPAs who want to learn about this key area of practice and all of the planning options available

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Basic knowledge in estate and retirement planning



**NEW
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K1L4

K-1 BOOT CAMP FOR LLCs

Schedule K-1 has evolved into the universal correspondent of tax information to business owners. This course is designed to take a deeper look into the vastness of the valuable schedule. The course will be advantageous to those who prepare complicated federal individual income tax returns, and for those who prepare the underlying Schedules K-1 for partnership or LLC pass-through entities.

Major Topics:

- Review of common and not-so-common line items on Forms 1065 Schedule K-1
- Special allocation issues of §704, including economic effect, the “dumb-but-lucky” rule, and substantiality
- Determining substantiality and “some help, no hurt” allocations
- Determining self-employment taxable income; new regulations?
- Proper allocation of liabilities
- Partners’ capital accounts and method of maintaining them
- When sales of depreciable property are not reported on Form 4797 and separately added to Schedule K-1
- Finding hidden gains in partnership/LLC Schedule K-1
- Finding “at-risk” hidden gains in Schedule K-1

Learning Objectives:

- Understand complicated issues of partnership and LLC Schedule K-1 reporting issues
- Complete a comprehensive problem related to “at-risk” recapture
- Be familiar with passive activity reporting

Designed For: Experienced CPAs seeking an in-depth study of this ubiquitous tax schedule

Level of Knowledge: Intermediate

CPE Credits: 4, Taxes

Prerequisite: Basic knowledge of federal taxation

Available in an 8-hour version. See K1SL on the right.



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**4-HR
COURSE**



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K1SL

K-1 BOOT CAMP FOR S CORPORATIONS AND LLCs

Schedule K-1 has evolved into the universal correspondent of tax information to business owners. This course is designed to take a deeper look into the vastness of the valuable schedule. The course will be advantageous to those who prepare complicated federal individual income tax returns, and for those who prepare the underlying Schedules K-1 for pass-through entities.

Major Topics:

- Review of common and not-so-common line items on Forms 1065 and 1120S Schedules K-1
- Special allocation issues of §704, including economic effect, the “dumb-but-lucky” rule, and substantiality
- Determining substantiality and “some help, no hurt” allocations
- Determining self-employment taxable income; new regulations
- Partners’ capital accounts and method of maintaining them
- When sales of depreciable property are not reported on Form 4797 and separately added to Schedule K-1
- Proper allocation of liabilities
- Finding hidden gains in partnership/LLC Schedule K-1
- Finding hidden gains in S corporation Schedule K-1
- Finding “at-risk” hidden gains in Schedule K-1

Learning Objectives:

- Understand complicated issues of S corporation and LLC Schedule K-1 reporting issues
- Complete a comprehensive problem related to “at-risk” recapture
- Be familiar with passive activity reporting

Designed For: Experienced CPAs seeking an in-depth study of these ubiquitous tax schedules

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Basic knowledge of federal taxation

Available in a 4-hour version. See K1L4 on the left.



**NEW
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BTS4

KEY PARTNERSHIP AND S CORPORATION TAX PLANNING STRATEGIES

Most of our clients are pass-through entities for which many of the general business strategies are subject to additional limitations. To provide the tax planning strategies for closely-held business clients that will bring more revenue, this course focuses on the special concerns and techniques the practitioner needs to thrive in this market.

Major Topics:

- Basis planning: at-risk and passive considerations
- Fringe benefit inventory: a checklist for clients; when does the \$75 rule apply?
- Related party transactions: making them work
- Income splitting and shifting with family can create great benefits
- Capital investment – what to do in 2016 and beyond

Learning Objectives:

- Understand how the strategies and techniques in business-related tax planning are modified for pass-throughs
- Understand the special problems when transactions involve the business, its investors, and related businesses and individuals

Designed For: All tax practitioners, both those working in public accounting as well as those in private industry, who are responsible for tax planning for their clients and/or companies

Level of Knowledge: Intermediate

CPE Credits: 4, Taxes

Prerequisite: Experience with business clients

Available in an 8-hour version. See TCBU on page 66.



ACL4

LIMITED LIABILITY COMPANIES: LOSSES, LIQUIDATIONS, TERMINATIONS, CONTINUATIONS, AND SALES

The purpose of this course is to provide an in-depth discussion of selected advanced-level issues affecting LLCs and LLPs.

Major Topics:

- Partnership losses: when are they deductible?
- Death or retirement of a member or partner – Understanding the alternatives
- Continuation and termination in the context of a merger or acquisition
- Sales of an LLC interest – holding period and hot asset issues

Learning Objectives:

- Identify the limitations on an investor's ability to deduct LLC losses
- Discuss the tax consequences of a liquidation of a partner's interest
- Describe the options when a partnership terminates or continues following an acquisition or merger
- Explain the tax consequences of a sale of an interest and distinguish such consequences from the tax consequences when a partnership or LLC is acquired or merges into another LLC or partnership
- Be familiar with the results of the case studies that reinforce key learning points

Designed For: CPAs with clients using the LLC or LLP structure who need to understand advanced issues, problems, and planning strategies

Level of Knowledge: Advanced

CPE Credits: 4, Taxes

Prerequisite: A beginning course in LLCs/partnerships; experience with LLC/partnership clients

Available in an 8-hour version. See ACTL on page 69.



HMB4

MASTERING BASIS ISSUES FOR S CORPORATIONS, PARTNERSHIPS, AND LLCs

The most difficult concepts to master when dealing with flow-through business entities are the basis and distribution concepts. Major error and malpractice issues occur if the CPA does not fully understand the impact of these rules. This course is designed to focus on the practical applications of these rules.

Major Topics:

- Applicable coverage of recent tax acts and any new legislation enacted before the presentation
- How §179 limitations affect basis and how the “tax-benefit” rule is applied
- S Corporations:
 - Beware of recent final IRS Regulations regarding “open debt” of S corporations
 - Understand the effect of stock basis and debt basis and IRS’s recent focus on “at-risk basis” for shareholders
 - Recognize how AAA applies or does not apply to certain S corporations
 - Learn to apply the complex ordering rules and special elections that can have a big tax result
 - Become aware of when you can have a taxable dividend in an S corporation
 - Understand distributions of cash and property and post-termination transition rules
- LLCs and Partnerships:
 - Learn the detailed rules of §704 for preventing the shifting of tax consequences among partners or members
 - Determine how to calculate basis under both §704 and for “at-risk” under §465
 - Recognize how recourse, nonrecourse, and qualified nonrecourse debt can create significantly different tax results
 - Review §754 step-up in basis rules

Learning Objectives:

- Determine initial basis and organizing tax-free under §351 and §721
- Discuss what affects basis and how to treat distributions
- Pass the four loss limitation hurdles to deduct pass-through losses

Designed For: CPAs who prepare both individual and flow-through business entity tax returns and need a thorough grasp of these significant issues

Level of Knowledge: Intermediate

CPE Credits: 4, Taxes

Prerequisite: Experience in business taxation

Available in an 8-hour version. See HMBI on page 73.



MFEP

MASTERING THE FUNDAMENTALS OF ESTATE AND GIFT TAX PLANNING

While the estate and gift tax have been greatly relaxed, many clients will still require estate planning services in 2016. This course examines the fundamentals of estate planning including critical concepts in marital deduction planning, credit shelter trusts, selection and powers of trustees, and titling and funding issues. The comprehensive manual provides an in-depth analysis of will provisions, checklists, flow charts, and real-life examples.

Major Topics:

- Up-to-the-minute analysis of legislative changes, and planning in light of the changes
- Complete Code section analysis of the federal estate and gift tax
- Marital deduction planning – Second spouse, QTIP trusts, QDOT trusts, power of appointment trusts, and more
- Credit shelter trusts and the applicable credit amount
- Uses and techniques of life insurance
- Tools and techniques in gifting to minors, spouses, and other family members, including uniform transfers (or gifts) to minors’ accounts, education trusts, §§2503(b) and (c) trusts, and more
- Reducing taxes by charitable giving, special credits, and estate freezing techniques
- Use of irrevocable and revocable trusts and other will substitutes
- Impact of increase in applicable exclusion amount
- Use of deceased spouse unused exclusion amount (“DSUEA”)

Learning Objectives:

- Identify what property is included in a decedent’s gross estate
- Understand the use of trusts in an individual’s gross estate
- Calculate gift tax and estate tax liabilities
- Be aware of various tools and techniques of transferring property with the least tax liability

Designed For: CPAs who advise clients on establishing an estate plan

Level of Knowledge: Basic

CPE Credits: 8, Taxes

Prerequisite: None



SSR4

MAXIMIZING YOUR SOCIAL SECURITY BENEFITS

The leading edge of the baby boomer generation has already reached retirement age. Financial and tax planners can expect increased demand for strategies that dovetail Social Security with other retirement- and estate-planning objectives. This course provides tax and financial planning professionals with both the background information on the Social Security system and the strategies clients will need in dealing with Social Security, and the myriad of all the other related retirement planning issues.

Major Topics:

- Retirement benefits: What the amount of benefits is in various circumstances
- Spousal benefits: Should a spouse return to work? What benefits does a spouse have and when and how do they relate to benefits decisions by the client?
- Claiming on Social Security: advantages and disadvantages at ages 62, 66, and 70
- Planning: What clients approaching retirement age should consider now with respect to benefits for them, their spouses, and their children
- Coordinating benefits: Should you take Social Security first and higher-balance IRA distributions later, or take IRA balance first and enhanced Social Security benefits later?

Learning Objectives:

- Identify who is entitled to retirement benefits and in what amounts
- Summarize the factors one must consider in determining when to take benefits
- Discuss the taxation of Social Security benefits and how this impacts other income tax planning
- Identify and describe the potential effects of retirement and estate planning strategies and tactics that can enhance overall retirement and estate benefits by changing the “who” and “when” of the receipt of Social Security benefit payments

Designed For: Practitioners who have baby boomer clients with significant wages or earned income

Level of Knowledge: Basic

CPE Credits: 4, Taxes

Prerequisite: None

Available in an 8-hour version. See SSRB on page 67.



MGEN

MULTIGENERATIONAL FINANCIAL AND TAX PLANNING FOR CLIENTS

Many clients overlook planning that takes into account not only their own issues but also the needs of other generations – above and below – of the extended family unit. Advisors can help achieve tax and financial planning objectives for multiple ties within the family. This course will explore various techniques for different net worth/income levels of generations.

Major Topics:

- Using the trans-generational IRA to benefit lower-income parents
- How to take advantage of the Roth IRA
- Income-splitting and the creation of earned income for lower and higher generations
- Qualifying higher-generation members as dependents
- Medical expense: how younger generations can help higher-generation members
- Elder care planning: reverse mortgages, Medicaid eligibility
- Checklist of documents each generation needs
- Loans and gifts that may reduce or eliminate the net investment income tax
- Role of trusts in multi-generational planning
- Ownership of real estate: does the QPRT make sense?
- Succession planning: transferring a business interest; use of voting and nonvoting stock; planning for redemptions; special problems of LPs, LLCs, and partnerships; buy-sell and other restriction agreements
- Minors: using trusts, kiddie tax issues, avoiding net investment income tax; funding education and retirement through CESAs and 529 plans
- Life insurance: who needs it, and how much; use of annuities and private annuities

Learning Objectives:

- Identify transactions that may benefit multiple generations in a family
- Understand how the net investment income tax impacts various tax and financial planning strategies.
- Understand structuring of a business and the transfer of interests in a family-owned business.

Designed For: CPAs who provide tax and financial advice to clients within multiple-generation family structures

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Prior experience in advising clients on individual and financial planning issues



BTP4

PARTNERSHIPS AND LLCs: AVOIDING COMMON PITFALLS FACING PRACTITIONERS

If only we could see ourselves as others see us. This course is designed to review some common pitfalls and real-world issues. Learn the traps taxpayers fall into – before you make the mistake. The material includes a study of the law underlying the tax or practice issue, which will assist practitioners in satisfying their professional standards of practice and will help in preparing business returns. Avoid these missteps, plan for a better tax result, and benefit from a wealth of knowledge that can be applied to practice.

Major Topics:

- Is there a “flexible standard of law” in regard to closely held entities?
- Good tax debt vs. bad tax debt
- Can I amend prior returns to correct an impermissible accounting method?
- Ignoring the operating agreement if special allocations do not meet the substantial economic effect test
- Failure to recognize taxation on service partners
- For LLCs operating as an S corporation, just what is causing inadvertent terminations today; it happens more than you think
- Oversight in not taking into account §179 limitations at the entity level
- Pension issues
- Business issues and the significant tax problems in related party transactions
- Recognizing a related party transaction
- Who signs the Power of Attorney for an LLC?
- Documentation required by the sponsor (not the third party administrator) for plan loans

Learning Objectives:

- Define a recourse indebtedness and a nonrecourse indebtedness and describe how such liabilities are allocated among the partners
- Discuss which tax items are determined at the entity level
- Describe the character of partner/member distributions and earnings on pensions
- Identify the employment tax regime applicable to partners and members
- State why guarantees are useful to an LLC member

Designed For: All tax practitioners, both those working in public accounting as well as those in private industry, who are responsible for tax planning for their clients and/or companies

Level of Knowledge: Intermediate

CPE Credits: 4, Taxes

Prerequisite: Experience with business clients

Available in an 8-hour version. See BTBB on page 77.



OBCR

A PRACTICAL GUIDE TO SMALL BUSINESS HEALTH INSURANCE & FRINGE BENEFITS: 2016 & BEYOND

The Affordable Care Act (ACA) is of immense importance to millions of individuals and millions of businesses and their owners. Both otherwise uninsured individuals and employers with 50 or more full-time or full-time equivalent employees must be on top of the complicated ACA rules as they apply in 2016 and beyond. Many businesses not compliant with the ACA may ultimately be forced to pay very large penalties due to their noncompliance. Of equal importance is the impact of IRS Notice 2015-17 on employer reimbursements of employees for premiums they pay for health insurance. The Notice includes special rules for S corporation reimbursements of greater than 2% shareholders. This course will focus on the key issues and planning strategies that tax practitioners need to know in order to advise their clients regarding this far-reaching legislation.

Major Topics:

- When can an individual claim a subsidy to purchase health insurance on the health exchange?
- When an individual is subject to a penalty for failure to purchase health insurance
- IRS Notice 2015-17 and its impact on employer reimbursements and S corporation reimbursements of greater than 2% shareholders
- Shared responsibility excise tax penalty for large employers (i.e., 100/50 or more employees)
- Calculating and defining the 100/50-employee count
- Options for individuals who do not have health insurance coverage through an employer
- Small business health insurance credit: when can an employer claim it?

Learning Objectives:

- Understand how the Affordable Care Act affects businesses, employees, and individuals not covered by an employer's health plan
- Recognize when and how penalties apply to individuals and businesses under the ACA

Designed For: Tax practitioners who need to understand the changes and implications of the Affordable Care Act

CPE Credits: 8, Taxes

Level of Knowledge: Update

Prerequisite: A working knowledge of tax law as it relates to health insurance

Available in a 4-hour version. See OBC4 on page 75.



PCTR

PREPARING C CORPORATION TAX RETURNS FOR NEW STAFF AND PARA-PROFESSIONALS

This course is a great foundation to introduce new preparers to tax rules related to business returns. The course provides new staff coverage of tax areas affecting all business entities, providing staff training which they may carry to other business entity returns. Such business tax topics include the sale of assets used in any trade or business (Form 4797), depreciation (Form 4562), deductible vs. non-deductible items, and the basics of uniform capitalization. The objective of this course is to train new staff accountants, data processing employees, para-professionals, and bookkeepers to prepare a complicated federal corporate income tax return. It is a hands-on, practical course in filling out most tax forms, with extra emphasis on form changes due to new tax law.

Major Topics:

- Preparation by hand of a reasonably complicated Form 1120 U.S. corporate income tax return from trial balance to completed return
- The importance of Schedule M-1, including many adjustments in reconciling book income to tax income, and items preparation staff may look for on all business returns
- New tax-planning strategies for depreciation deductions, including changes to §179 and depreciation as a result of new tax legislation
- Methods of accounting – Application and choices
- In-depth analysis of Form 4797 dealing with depreciation recapture
- Deductible expenses – including rules on meals and entertainment
- Computation of tax liability, including alternative minimum tax
- Overview of many common business deductions; which are deductible and which are M-1 items?
- How to practically handle uniform capitalization and inventory accounting for a small manufacturing concern
- How the Affordable Care Act affects tax returns
- And much more

Learning Objectives:

- Develop an understanding of basic preparation principles which affect all business entities
- Learn in detail about the preparation of a Form 1120, and Schedule M-1
- Understand the proper treatment of trial balance entries into Form 1120

Designed For: New staff and para-professionals involved in return preparation

Level of Knowledge: Basic

CPE Credits: 8, Taxes

Prerequisite: None



PITR

PREPARING INDIVIDUAL TAX RETURNS FOR NEW STAFF AND PARA-PROFESSIONALS

The objective of this course is to train new staff accountants, data processing employees, para-professionals, and bookkeepers to prepare a complicated federal individual income tax return. Over the years, thousands of new staff have received practical, hands-on experience to become familiar with tax forms. This course covers the latest tax law changes, making it essential for your new staff.

Major Topics:

- Preparation of various Form 1040 individual tax returns and schedules; provided answers include “filled-in” forms
- Tax filing status – Rules for filing status and planning opportunities and pitfalls
- Dividends and interest – Ordinary, return of capital, and capital gain distribution dividends; tax-exempt interest, original issue discount, etc.
- Security transactions – From Form 1099-B to Form 8949 to Schedule D, plus mutual fund sales and related basis issues
- How the Affordable Care Act affects tax returns
- Self-employed person issues
- Sale and exchange of property – Understanding Form 4797 and depreciation recapture; capital gains
- Schedule C deductions
- A working understanding of passive losses – How to handle rental property and how the passive loss rules flow to the tax forms
- Itemized deductions – A thorough understanding of what’s deductible and what’s not
- Interest deductions – Limitations and timing problems
- Retirement contributions and education credits and deductions
- Tax computation – The Kiddie tax, AMT, regular tax, tax credits
- Individual problems illustrating form preparation for various items
- Impact of recent legislation and forms changes on the 1040

Learning Objectives:

- Learn complicated issues of filing status & dependency exemptions
- Learn about taxable/tax-exempt interest issues, dividend income
- Understand issues with reporting capital gains transactions
- Complete a comprehensive problem related to Schedule C of the Form 1040 and also one related to Form 4797
- Overview of passive activity rules
- Complete a comprehensive problem related to Schedule A
- Learn about IRA contributions, self-employed retirement plans, child-care credits, and the adoption tax credit
- Complete a comprehensive problem related to computation of an individual’s federal income-tax liability

Designed For: New staff and para-professionals who prepare individual returns

Level of Knowledge: Basic

CPE Credits: 8, Taxes

Prerequisite: None



GSGC

REAL ESTATE: THE MANY COMPLEXITIES OF GAAP, SSARS, AND GAAS COMPLIANCE

Accounting for real estate activities is always a complicated adventure. From how to account for development costs, to how to recognize impairment losses, to how to recognize gain or loss on its sale are all challenging issues for the accountant. And then to top things off, when it comes to the income tax side, we have a whole set of different rules. No other industry has such differences between GAAP and income tax reporting.

Major Topics:

- An overview of the real estate industry in today's economy
- GAAP compliance involving the purchase and development of real estate
- GAAP compliance involving the operation of real estate
- GAAP compliance involving various revenue recognition issues associated with real estate under today's Standards
- GAAP compliance involving various revenue recognition issues associated with real estate under the new Revenue Recognition Standards
- GAAP issues involving recognition of impairment losses
- Financial Statement preparation issues for real estate entities
- Key issues involving a review of a real estate entity under today's SSARS
- Key issues involving an audit of a real estate entity under today's GAAS
- Computation of tax basis
- Definition of Section 1231 property
- Understanding the difference and recognizing gain under Sections 1245 and 1250
- Understanding the passive activity rules

Learning Objectives:

- Understand the many complexities involving compliance with GAAP and financial statement preparation
- Understand the many difficulties involving compliance with the SSARS and GAAS when reviewing/auditing a real estate entity
- Understand select issues involving income tax preparation of a real estate entity and individuals who invest in real estate

Designed For: CPAs in both public accounting and industry who want to know more about GAAP, financial statement preparation SSARS, GAAS, and tax compliance involving real estate entities

Level of Knowledge: Basic

CPE Credits: 8 (Accounting (5), Auditing (1), Taxes (2))

Prerequisite: None



SCA4

S CORPORATION TAXATION: ADVANCED ISSUES

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

Major Topics:

- Detailed rules governing basis in the shareholder's debt and stock
- AAA
- Built-in gains incurred from the sale of assets
- Redemptions and liquidations
- Compensation planning for shareholders

Learning Objectives:

- Discuss the conversion of a C corporation to an S corporation
- Examine operational issues, keeping track of AAA, and how to calculate basis, apply distribution rules, and avoid loss limitations
- Describe the rules governing the liquidation of an S corporation
- Examine the issues in compensation planning in S corporations, including limitations in a family-controlled business; self-employment tax issues
- Be familiar with the results of the case studies that reinforce key learning points

Designed For: CPAs whose practices include S corporations and their shareholders

CPE Credits: 4, Taxes

Level of Knowledge: Advanced

Prerequisite: None

Available in an 8-hour version. See ACTS on page 70.



**4-HR
COURSE**



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BCP4

S CORPORATION, PARTNERSHIP, AND LLC TAX UPDATE

If you are a practitioner who wants the latest information on tax changes affecting your business clients or employers, then you should take this enlightening course. You will learn invaluable knowledge, strategies, techniques, innovative tax-planning concepts, income-generating ideas, and other planning opportunities available to S corporations, partnerships, LLCs, and LLPs.

Major Topics:

- Selected Practice and Reporting Issues
- Coverage of all of the business tax changes
- A review of the key cases, rulings, and tax law changes affecting S corporations, partnerships, limited liability companies, and limited liability partnerships
- Any late-breaking tax legislation

Learning Objectives:

- Understand the major current planning issues for businesses
- Understand how tax reform affects planning for pass-throughs
- Understand what pass-throughs can do in light of tax law changes and proposed reform

Designed For: All tax practitioners, both those working in public accounting as well as those in private industry, who need the latest information on tax changes affecting their business clients or employers

Level of Knowledge: Update

CPE Credits: 4, Taxes

Prerequisite: Experience with pass-through entity clients

Available in an 8-hour version. See BCPE on page 44.



**4-HR
COURSE**



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ACS4

S CORPORATIONS: COMPENSATION AND REDEMPTIONS

This course goes beyond the basics and addresses important practical issues that an experienced practitioner must understand. Even if you have attended other S corporation courses, you will learn something new in this course.

Major Topics:

- Compensation planning in S corporations, including limitations in a family-controlled business
- Use of redemptions
- Estate planning for S corporation shareholders, including buy-sell agreements, QSubs, ESBTs, and uses of life insurance

Learning Objectives:

- Appreciate how corporation planning can be used in an S corporation to change the effects of the one-class-of-stock rule
- Describe the tax consequences of a redemption of stock in an S corporation
- Discuss the major tax considerations in estate planning for S corporation shareholders
- Be familiar with the results of the case studies that reinforce key learning points

Designed For: All practitioners and controllers who have attended a basic S corporation course and want to understand more complex issues and their practical implications

Level of Knowledge: Advanced

CPE Credits: 4, Taxes

Prerequisite: A basic course in S corporations; some experience in advising S corporations and their shareholders

Available in an 8-hour version. See ACTS on page 70.



**4-HR
COURSE**



**IRS-
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PMI4

SELECT ESTATE AND LIFE PLANNING ISSUES FOR THE MIDDLE-INCOME CLIENT

Clients think that estate planning only applies to the very rich. In truth, there are many issues of critical concern for which the middle-income client needs to plan. This course is a must-attend for all CPAs who work with middle-income clients and are looking for ways to provide additional quality services.

Major Topics:

- More than 20 documents that clients should have that are neither a will nor a trust
- Provisions you need in a will
- Trusts and other arrangements for children
- Durable powers of attorney for health care and for financial matters
- Asset protection strategies

Learning Objectives:

- Understand various documents used in estate planning
- Identify use of trusts and other financial arrangements
- Know what issues clients confront, and potential solutions

Designed For: CPAs who advise clients on estate planning

Level of Knowledge: Basic

CPE Credits: 4, Taxes

Prerequisite: None

Available in an 8-hour version. See PMIC on page 50.



**4-HR
COURSE**



**QUALIFIES FOR
CFP CREDIT**



**IRS-
APPROVED**

TCBU

SHORTCUTS TO TAX CUTS: BUSINESS TAX PLANNING STRATEGIES FOR S CORPORATIONS AND LLCs

Business clients seek practical solutions to their tax issues, and this course provides advisors with effective tax planning strategies for the closely-held business. Providing sound advice will be a money maker both for clients and your firm.

Major Topics:

- Hiring family members: income splitting and shifting
- Maximizing depreciation deductions and applying the new capitalization and repair regulations
- Taking full advantage of fringe benefits: what is available
- Fringe benefit plans – how they play a larger role in getting to a lower taxable income; what choices should you consider?
- Medical benefits: long-term care, HSAs, cafeteria plans, COBRA compliance, disability
- Health care reform: what it means to employers
- Maximizing retirement benefits
- Pension plans – are they now more valuable, and what are the best options? Are 401(k) plans not as good, and could defined benefit plans make a comeback?
- Deferred compensation
- C corporations: are they qualified personal service corporations?
- Compensation planning – with potential increases of our client's Social Security taxes, what can we do to lessen the burden?
- Basis planning: at-risk and passive considerations
- Structuring the buy-sell agreement
- Why businesses need life insurance
- Related party transactions: making them work
- Travel and entertainment
- End-of-year W-2 adjustment worksheets: HI, auto, group-term life
- Methods of accounting: when do you use accrual instead of cash? When can you use cash?

Learning Objectives:

- Understand what strategies and techniques are most appropriate for businesses in dealing with employee-related issues
- Understand how to structure buy-sell agreements
- Understand how to incorporate family members into a business & avoid problems in dealing with related parties

Designed For: All tax practitioners, both those working in public accounting as well as those in private industry, who are responsible for tax planning for their clients and/or companies

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Experience with business clients

Available in a 4-hour version. See BTS4 on page 59.



**IRS-
APPROVED**

SSRB

SOCIAL SECURITY, MEDICARE, AND PRESCRIPTION DRUG RETIREMENT BENEFITS: WHAT EVERY BABY BOOMER NEEDS TO KNOW NOW

Social Security seems poised for changes in benefits and eligibility age. The leading edge of the baby boomer generation has already reached retirement age. Financial and tax planners can expect increased demand for strategies that dovetail Social Security with other retirement- and estate-planning objectives. This course provides tax and financial planning professionals with both the background information on the Social Security system and the strategies clients will need in dealing with Social Security, and the myriad of all the other related retirement planning issues.

Major Topics:

- Legislative developments
- A full chapter devoted to determining the best new planning options for maximizing joint Social Security benefits
- Retirement benefits: Amount of benefits in various circumstances; how the amounts are distributed within the family unit
- Qualification: Has the client retired? How business entities may be used for Social Security advantage
- Income taxation of Social Security: avoidance tactics
- Spousal benefits: Should a spouse return to work? What benefits does a spouse have and when and how do they relate to benefits decisions by the client?
- Hiring the spouse: When is it effective?
- Disability benefits
- Going on Social Security: advantages and disadvantages at ages 62, 66, and 70
- Coordinating benefits: should you take Social Security first and higher-balance IRA distributions later, or take IRA balance first and enhanced Social Security benefits later?
- Pensions: Distribution strategies; how to use the minimum distribution rules in concert with Social Security benefits
- IRAs: Is it time to convert to a Roth?
- Medicare, Part D prescription drugs: what retirees need to know

Learning Objectives:

- Identify who is entitled to retirement benefits and in what amounts
- Identify factors to consider in determining when to take benefits
- Discuss taxation of Social Security benefits & how this impacts other income tax planning
- Identify and describe the potential effects of retirement and estate planning strategies and tactics that can enhance overall retirement and estate benefits by changing the “who” and “when” of the receipt of Social Security benefit payments
- Explain Medicare & the prescription drug provision; describe the basic supplementary insurance plans that are available to fill in the gaps in basic Medicare coverage

Designed For: Practitioners who have baby boomer clients with significant wages or earned income

Level of Knowledge: Basic

CPE Credits: 8, Taxes

Prerequisite: None

Available in a 4-hour version. See SSR4 on page 61.



1ST1

STAFF TRAINING IN TAXATION – LEVEL 1

This is a 3-day course totaling 24 hours, 8 hours per day. It is designed for new staff or paraprofessionals entering, or rusty” preparers returning to the work force. It is a comprehensive study of individual taxation, with an introduction to C and S corporation preparation issues. This great reference manual contains many examples and cases to illustrate the most important points new preparers need to be aware of for current tax returns.

Major Topics:

- Complete coverage of any new legislation targeting individual taxation issues
- Gross income, exclusions from income, parental election for certain taxpayers
- Interest/ dividend income, exclusions for Education Savings Bonds
- Trade or business activities and their problems, employee vs. independent contractor overview, and home office deduction rules
- Property transactions applicable to all taxpayers including proper depreciation calculation and recapture rules under §§1231, 1245, and 1250
- Capital asset transactions
- MACRS depreciation, §179 & additional 1st-year depreciation rules
- Can I write off that new SUV?
- Distributions and rollovers from qualified retirement plans, Traditional and Roth IRAs, and Education Savings
- Passive activity losses – understanding what they are and how they work
- Who qualifies as a real-estate professional
- Standard deduction, selected itemized deductions, personal and dependent exemption rules
- Tax calculations, regular tax, SE tax, penalty taxes on retirement distributions, & an overview of the alternative minimum tax system
- Selected tax credits relating to individual taxpayers including American Opportunity, Lifetime learning, Adoption and Child Credit
- Introduction to S corp. taxation including S corp. recent regulations
- Introduction to C corporation issues including book/tax differences
- The latest cases and rulings involving depreciation and amortization issues and how they impact clients, along with the most useful planning opportunities, and much more

Learning Objectives:

- Understand complete detailed problems associated with the preparation of Form 1040
- Understand income issues and Schedules A - E of the Form 1040
- Complete a comprehensive problem related to Form 4797
- Understand depreciation, including §179, additional first-year and MACRS depreciation
- Understand IRA contributions, childcare credits, and rules for the adoption tax credit
- Complete a comprehensive problem related to computation of an individual's federal income tax liability

Designed For: New entry-level staff accountants (less than one year of experience) desiring an “in-depth” study of taxation

Level of Knowledge: Basic

CPE Credits: 24, Taxes

Prerequisite: None

1ST2

STAFF TRAINING IN TAXATION – LEVEL 2

This course is designed for participants to easily make the transition from individual return preparation to business return preparation; this is a 3-day course totaling 24 hours, 8 hours per day. It provides staff training for tax areas affecting all business entities. Such business tax topics include the sale of assets used in any trade or business (Form 4797), depreciation (Form 4562), compensation issues, fringe benefits, and deductible trade or business deductions vs. nondeductible items (Schedule M1). It begins with a comprehensive study of C corporation business tax issues, and allows the participant to carry issues toward S corporation and partnership returns. This course also contains examples and cases to illustrate what preparers need to be aware of for 2016 business income tax returns.

Major Topics:

- Complete coverage of any new legislation targeting corporations and partnerships and their respective owners
- Entity choice? Overview and comparison of pros and cons for various forms of operating a business – Sole proprietor, C corporation, S corporation, partnerships, and LLC
- Compensation issues, taxable employee benefits, below-market rate loans and company owned autos
- Introduction to employee fringe benefits, pension and profit-sharing plans (SEPs, SIMPLEs, 401(k), MSAs, HSAs, and cafeteria plans)
- The birth of a business, tax-free incorporation procedures under §351, 1st year elections, accounting periods, & methods available
- The benefits of §1202 and §1244 stock sales and losses
- Income and expense items receiving special treatment for tax purposes for all business entities
- The importance of Schedule M1
- AMT overview including depreciation adjustments
- Personal service corporations – special rules
- Multiple corporations – how to identify brother-sister corporations and apply the special rules
- Accumulated earnings & personal holding company penalty taxes
- Dividends, redemptions and liquidations
- S corporations – in depth analysis from eligibility through operating rules and distributions
- Intro to partnerships – formation through operation to liquidation
- Current developments are emphasized throughout this course

Learning Objectives:

- Master in detail the preparation of Form 1120 and other potential issues such as alternative minimum tax, personal holding company, and accumulated earnings
- Understand major issues in preparing partnership Form 1065 and S corporation Form 1120S
- Understand compensation issues, fringe benefits, and tax credits

Designed For: Experienced staff accountants (one to three years of experience) desiring an “in-depth study of taxation

Level of Knowledge: Intermediate

CPE Credits: 24, Taxes

Prerequisite: None



1ST3

STAFF TRAINING IN TAXATION – LEVEL 3

The course is designed for staff ready for supervision and engagement management; this is a 3-day course totaling 24 hours, 8 hours per day. Coverage includes advanced S corporation detailed case studies and issues, comprehensive coverage and detailed case studies of advanced partnership and LLC tax issues, and an overview of multistate taxation.

Major Topics:

- Complete coverage of any new legislation targeting corporations and partnerships and their respective owners
- Self-employment tax issues for shareholders, partners, & members
- Beware of recent final IRS Regs. on ‘open debt’ of S corporations
- BIG tax – chopping it down to size
- Recurring and emerging return preparation issues
- Unreasonably low compensation – proposed regulations
- Understand complex issues on calculating shareholder basis/AAA
- Discuss loss limitation rules in depth
- Distributions – when unequal is really equal
- Liquidating an S – when do you have problems
- Partnership and LLC formation issues
- Capital account adjustments with admission of new member
- Inconsistent treatment of Schedule K1 items
- Detailed rules of §704 for preventing shifting of tax consequences
- How to properly calculate basis
- Treatment of recourse versus nonrecourse debt basis
- Substantial economic effect, including special allocations, the ‘dumb-but-lucky’ rule and ‘some help, no hurt allocations’
- IRS guidance on self-employment tax for partners in a partnership and members of LLCs and LLPs
- How to handle partnership and LLC passive activity loss situations
- New regulations for handling basis step ups under §754 elections
- Mandatory basis adjustments when §754 election were not made
- Partnership distributions – current or liquidating, cash or property
- Comparison with LLCs, LLPs, and S corporations
- Multistate tax issues including summary of payroll, property, and sales factor allocation methods; factors for determining nexus
- Understand ‘apportioned income’ & ‘allocated income’ differences
- The Credit for Small Employers Health Insurance Premiums
- Current developments are emphasized throughout this course

Learning Objectives:

- Understand certain advanced concepts of S corporation taxation and prepare more complicated S corporation returns
- Protect S corporation clients from missing the election and other methods of falling out of S corporation eligibility
- Understand certain advanced concepts of partnership taxation and prepare more complicated partnership returns
- Understand S corp. and partnership basis issues and at-risk basis

Designed For: Preparers with more than three years of experience, or ‘in-charge’ preparers desiring an ‘in-depth’ study of taxation

Level of Knowledge: Advanced

CPE Credits: 24, Taxes

Prerequisite: None



TPGS

SURGENT'S 2016 ANNUAL TAX-PLANNING GUIDE FOR S CORPORATIONS, PARTNERSHIPS, AND LLCs

As long as LLCs, partnerships, and S corporations form the backbone of many CPAs' practices, in-depth knowledge of all tax aspects of these entities will be essential. The purpose of this practical course is to focus on planning issues in creating, operating, and liquidating S corporations, partnerships, and LLCs. This course is essential for CPAs in public accounting and industry who advise these entities or their investors.

Major Topics:

- Update on latest cases, rulings, and regulations
- How to handle liabilities of LLCs
- Planning opportunities and pitfalls in determining basis – recourse and nonrecourse debt issues for LLCs, and much more
- Partnership planning – Structuring partnership distributions and transfers of interests
- The growing use of targeted allocations
- Optional basis adjustments – §§754 and 732(d)
- Basis and distribution issues in the S corporation
- Redemptions and liquidations of S corporations
- Compensation in S corporations
- Sale of a partnership – the best planning concepts
- What you need to know about family pass-throughs – Estate planning, family income splitting, and compensation planning
- Partnership and LLC allocations
- Late-breaking tax legislation, with emphasis on its impact on pass-throughs and their owners

Learning Objectives:

- Identify current issues that practitioners are most often called on to address
- Be familiar with planning techniques employed in dealing with the life cycle of pass-through entities
- Distinguish the roles S corporations and partnerships/LLCs play in the changing tax environment
- Be familiar with the results of the case studies that reinforce key learning points

Designed For: CPAs in public accounting and industry who want to learn planning strategies relevant to S corporations, partnerships, and LLCs

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: A basic course in partnership theory and S corporation theory



ACTL

SURGENT'S ADVANCED CRITICAL TAX ISSUES FOR LIMITED LIABILITY COMPANIES & PARTNERSHIPS

The purpose of this course is to provide an in-depth discussion of selected advanced-level issues affecting LLCs and LLPs.

Major Topics:

- Single-member limited liability companies as an alternative to subsidiaries
- Cancellation of indebtedness: rules and regulations
- How the IRS views members or partners for Social Security purposes
- Special problems when forming an LLC
- Debt issues and problems in structuring LLCs and LLPs, including loan guarantee issues, recourse and nonrecourse debt, and the at-risk basis rules
- Distributions: is it just a disguised sale?
- Death or retirement of a member or partner – Understanding the alternatives
- Step-up in basis issues – How to make the computations and elections
- Property transactions between the LLC/LLP and its members or partners – Inbound and outbound transactions: what to do with built-in gain or loss property
- Partnership losses: when are they deductible?
- Material participation rules for LLC members and limited partners: how they affect passive loss issues
- Continuation and termination of an LLC/partnership in the context of a merger or acquisition
- Sales of an LLC Interest – holding period, and hot asset issues
- Impact of the tax on investment income on the sale of an interest in a partnership or LLC

Learning Objectives:

- Identify the tax and non-tax advantages and disadvantages of LLCs and partnerships
- Describe how inside and outside basis is affected by liabilities, recourse and nonrecourse
- Discuss the impact of cash and property distributions
- Explain the tax consequences of a sale of an interest & distinguish such consequences from tax consequences when a partnership or LLC is acquired or merges into another LLC or partnership
- Be familiar with the results of the case studies that reinforce key learning points

Designed For: CPAs with clients using the LLC or LLP structure who need to understand advanced issues, problems, and planning strategies

Level of Knowledge: Advanced

CPE Credits: 8, Taxes

Prerequisite: A basic course in LLCs/partnerships or equivalent knowledge and experience

Available in a 4-hour version. See ACL4 on page 59.



ACTS

SURGENT'S ADVANCED CRITICAL TAX ISSUES FOR S CORPORATIONS

This course goes beyond the basics and addresses important practical issues that an experienced practitioner must know. Even if you have attended other S corporation courses, you will learn something new in this course.

Major Topics:

- Cases, rulings, and tax law changes affecting S corporations
- Compensation planning in S corporations, including limitations in a family-controlled business; self-employment tax issues
- Use of redemptions: still some advantages
- Planning for the liquidation of an S corporation
- Tax issues for family ownership of S corporation stock
- Impact of the tax on net investment income on sales of S corporation stock
- Stock basis: Loss limitations, AAA, and distribution issues in depth
- Debt basis: what the regulations on back-to-back loans mean to investors
- Estate planning for S corporation shareholders, including buy-sell agreements, QSubs, ESBTs, and uses of life insurance
- S corporation structuring: one class of stock
- Methods of accounting

Learning Objectives:

- Understand how stock basis, AAA, and other limitations are determined
- Appreciate how corporation planning can be used in an S corp. to change the effects of the one-class-of-stock rule
- Understand what S corporation issues are being debated with the Service, settled in courts, and guided by administrative decisions
- Be familiar with the results of the case studies that reinforce key learning points

Designed For: All practitioners and controllers who have attended a basic S corporation course and want to understand more complex issues and their practical implications

Level of Knowledge: Advanced

CPE Credits: 8, Taxes

Prerequisite: A basic course in S corporations; some experience in advising S corporations and their shareholders

Available in two 4-hour versions. See SCA4 on page 64 and ACS4 on page 65.



**QUALIFIES FOR
CFP CREDIT**



**IRS-
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STRI

SURGENT'S ADVANCED INDIVIDUAL INCOME TAX RETURN ISSUES

Most CPAs have been preparing individual income tax returns for years, and while many of the returns are easy, there are always a number of issues that come up in busy season of which experienced practitioners wish they had more knowledge. This course is designed to explore the tough tax issues for experienced practitioners and help them provide better planning strategies and results for their higher income clients.

Major Topics:

- New issues for the current year tax return
- Items added by the Affordable Care Act
- Installment sales – understanding the complicated issues
- Form 8582: Passive losses with carryovers – Complicated case with filled-in forms
- Puts, calls, straddling, and unusual investments – Understanding the tax laws and reporting them correctly on the tax return
- Capital gain and loss issues – The problem with proper reporting of installment sales issues; capital gains and losses; when is a stock worthless; and much more...
- At-risk rules: What a return preparer really needs to know
- Passive loss issues – You can't just trust your software. What to watch out for, and the questions you need your clients to answer in order to do it right!
- Incentive and nonqualified stock options – Reporting; key strategies for planning; dealing with the alternative minimum tax
- Alternative minimum tax – Understanding it; planning strategies to avoid it; using the minimum tax credit; explaining it to a client
- Form 6251: Detailed calculation example

Learning Objectives:

- Understand how to properly report advanced transactions in financial instruments and investments
- Understand the special problems and new issues for the current return
- Identify the causes of alternative minimum tax liability and what can be done to reduce or eliminate it

Designed For: Experienced CPAs who want and need an in-depth knowledge of the most difficult individual-income-tax-return issues

Level of Knowledge: Advanced

CPE Credits: 8, Taxes

Prerequisite: Extensive experience in preparation of individual income tax returns



**IRS-
APPROVED**

TDAP

SURGENT'S COMPREHENSIVE GUIDE TO TAX DEPRECIATION, AMORTIZATION, AND PROPERTY TRANSACTIONS FROM ACQUISITION TO EXCHANGE OR DISPOSITION

The purpose of this course is to provide an updated in-depth analysis of the complex maze of rules dealing with depreciation, amortization, and sale of property, with an emphasis on identifying special planning opportunities and pitfalls. This reference manual contains many examples and cases to illustrate the most important points CPAs need to be aware of.

Major Topics:

- Complete coverage of recent tax acts and any new legislation enacted before presentation
- What are the components for real estate depreciation?
- Permanency in §179 depreciation rules? How to maximize its use; when to use it; what property qualifies?
- Sale of property and the depreciation recapture rules (§§1245, 1250, unrecaptured §1250 gain for real estate, §291 for corporations)
- Segregating a loss on a building component replacement
- How to depreciate like-kind exchange property, including luxury vehicles traded in
- Reacquired installment sale property – calculating potential gain and new basis
- New regulations on capitalization of tangible assets and procedures for automatic changes in accounting method associated with the new depreciation rules
- Understanding §197 amortization issues; how to handle intangible asset costs
- AMT depreciation adjustments and how to avoid them
- Depreciation issues, tax-deferred exchanges, personal property converted to business property, & overview of home sale exclusion
- Guide for compliance and planning issues from Pre-ACRS, ACRS, and MACRS depreciation and amortization rules
- Cases & rulings of depreciation and amortization issues and how they impact clients, along with the useful planning opportunities

Learning Objectives:

- Understand which assets are subject to depreciation
- Answer advanced §179 and automobile depreciation questions
- Fully understand depreciation and MACRS cost recovery
- Understand installment sales and reacquisitions
- Complete cases related to nontaxable transactions

Designed For: CPAs in industry and public accounting who need a thorough grasp of this important area of tax law and who want to maximize the possible tax savings for their clients

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Basic knowledge of tax issues for property transactions

Available in a 4-hour version. See TDP4 on the right.



TDP4

SURGENT'S ESSENTIAL DEPRECIATION UPDATE FOR PRACTITIONERS

Individuals, corporations, partnerships, LLCs, trusts, estates, and nonprofits all utilize two of the most often prepared tax forms – Form 4562 – Depreciation and Amortization, and Form 4797 – Sales of Business Property. This course provides a quick dissection of both of these complicated forms. From new staff to experienced, tax preparers may utilize this manual for all tax returns/entities they prepare. This reference manual contains many examples and cases to illustrate the most important points CPAs need to be aware of.

Major Topics:

- Complete coverage of recent tax acts and any new legislation enacted before presentation
- Will §179 depreciation rules become permanent?
- Detailed coverage of §179 expense election and how to maximize its use, when to use it, and what property qualifies?
- Sale of property and the depreciation recapture rules (§§1245, 1250, unrecaptured §1250 gain for real estate, §291 for corporations)
- MACRS Depreciation – finding the proper method, convention, and recovery period
- What is “Listed Property” and what are the current limitations?
- Amortization of start-up, organization, and other expenditures
- New regulations on capitalization of tangible assets and procedures for automatic changes in accounting method associated with the new depreciation rules
- AMT depreciation adjustments and how to avoid them
- Examples, cases, and rulings of depreciation and amortization issues and how they impact clients, along with the useful planning opportunities

Learning Objectives:

- Fully understand two of the most commonly prepared tax forms
- Understand assets from acquisition to disposition

Designed For: CPAs in industry and public accounting who need a thorough grasp of this important area of tax law and who want to maximize the possible tax savings for their clients

Level of Knowledge: Basic/Intermediate

CPE Credits: 4, Taxes

Prerequisite: Basic knowledge of tax issues for property transactions

Available in an 8-hour version. See TDAP on the left.



NIT4

SURGENT'S GUIDE TO UNDERSTANDING THE NET INVESTMENT INCOME TAX IN 2016

The net investment income tax is now an overriding concern to many taxpayers, particularly business owners and real estate investors. The NII tax base is related by complex rules to the passive activity regulations that require an in-depth understanding of election and planning issues that CPAs need to know. The IRS has been very aggressive in audits under the passive loss rules and will now expand their investigation to include the NII tax.

Major Topics:

- Understanding the implications of the net investment income tax
- Pass-through entity issues and answers
- Investment income, passive income, and capital gain income: separate categories create unique problems
- What expenses are allowed against NII, and how do you calculate them?
- Carryovers, NOLs, AMT, and other issues
- Tax planning for AGI and minimization of this tax
- Unique tax issues of sales of S corporation stock or partnership interests

Learning Objectives:

- Understand the net investment income tax
- Discuss tax planning issues on these topics with clients

Designed For: CPAs in public accounting who deal with complex individual tax returns

CPE Credits: 4, Taxes

Level of Knowledge: Intermediate

Prerequisite: Five or more years in public accounting working on complex individual tax returns

Available in an 8-hour version. See PAIT on page 52.



PAR4

SURGENT'S GUIDE TO UNDERSTANDING THE PASSIVE ACTIVITY RULES IN 2016

Now more than ever, every business owner and real estate investor must determine if they materially participate in any and all trades or businesses, because there are potential implications for the net investment income tax. These extremely complicated rules require an in-depth understanding of election and planning issues that CPAs need to know. The IRS has been very aggressive in audits under the passive loss rules.

Major Topics:

- A survey of the 300 pages of regulations under the passive activity loss rules
- Understanding and substantiating material participation
- An in-depth discussion of when you may or may not make an aggregate election for activities
- What does it mean to qualify as a real estate professional?

Learning Objectives:

- Understand the passive activity rules on a much deeper level
- Discuss tax planning issues on these topics with clients

Designed For: CPAs in public accounting who deal with complex individual tax returns

CPE Credits: 4, Taxes

Level of Knowledge: Intermediate

Prerequisite: Five or more years in public accounting working on complex individual tax returns

Available in an 8-hour version. See PAIT on page 52.



HMBI

SURGENT'S HANDBOOK FOR MASTERING BASIS, DISTRIBUTIONS, AND LOSS LIMITATION ISSUES FOR S CORPORATIONS, LLCs, AND PARTNERSHIPS

The most difficult concepts to master when dealing with flow-through business entities are the basis and distribution concepts. Major error and malpractice issues occur if the CPA does not fully understand the impact of these rules. This course is designed to focus on the practical applications of these rules.

Major Topics:

- Applicable coverage of recent tax acts and any new legislation
- How §179 limitations affect basis & how tax-benefit rule is applied
- Basis implications of personal assets converted to business use
- S Corporations:
 - Beware of recent final IRS Regulations regarding “Open Debt”
 - Determine how to calculate basis; worksheets are included
 - Understand the effect of stock basis and debt basis and IRS’s recent focus on ‘at-risk basis’ for shareholders
 - Recognize how AAA applies or doesn’t apply to S corporations
 - Learn to apply the complex basis ordering rules and special elections that can have a big tax result
 - Discuss loss limitation rules in depth
 - When you can have a taxable dividend in an S corporation
 - Understand distributions of cash and property
 - Understand the post-termination transition rules, which will be important if (when) tax changes bring the return of C corps.
- LLCs and Partnerships:
 - Learn the detailed rules of §704 for preventing the shifting of tax consequences among partners or members
 - Learn to calculate basis under §704 & for “at-risk” under §465
 - Recognize how recourse, nonrecourse, and qualified nonrecourse debt can create significantly different tax results
 - Learn the difference between basis and “at-risk basis”
 - Review §754 step-up in basis rules
 - The economic effect equivalence test or “dumb-but-lucky” rule
 - Learn to apply the complex rules of distribution of cash vs. property and the planning strategies

Learning Objectives:

- Determine initial basis and organizing tax-free under §351 & §721
- Understand what affects basis and how to treat distributions
- Pass the four loss limitation hurdles to deduct pass-through losses

Designed For: CPAs who prepare both individual and flow-through business entity tax returns and need a thorough grasp of these significant issues. This course is a must for practitioners to help reduce and avoid this exposure to malpractice.

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Experience in business taxation

Available in a 4-hour version. See HMB4 on page 60.



IFCP

SURGENT'S INDIVIDUAL AND FINANCIAL-PLANNING TAX CAMP

Each year brings its own set of tax planning challenges, and 2016 is no exception. This course aims to inform tax planners with the most important planning ideas wealthy clients, middle-income clients, and closely held business owners need to consider in 2016 to take advantage of the present and plan for the future. Learn strategies that can really have an impact on client lives, while also bringing value to you and your firm.

Major Topics:

- Understanding the environment: what’s new, what’s expired or expiring, and what’s likely to change
- Review of legislative proposals
- Reading a tax return for developing client-specific tax strategies.
- Will there be more changes in the individual tax laws?
- An in-depth discussion of the 3.8-percent surcharge tax, including how it is computed and what planning steps must be taken
- Family income-splitting strategies that need to be considered
- Income tax issues: impact on timing of other income, selection of investments
- Why maximizing pension plans takes on new importance
- Using Roth IRAs and Roth contribution programs to best advantage
- Conversions: do they still make sense?
- Taking distributions: matching timing to client requirements
- Qualified plan contributions to reduce current income and Social Security tax: implications for business owners and self-employed
- Prioritizing allocations among investment, retirement, and college funding vehicles
- What to do about itemized deductions: will they still be available?
- Trans-generational planning: conversions, income and gain-splitting
- Identifying tax opportunities: reviewing the prior-year return to develop a plan for the future
- Planning for middle-income taxpayers: financial planning for the young, the working, and those approaching or in retirement

Learning Objectives:

- Mine a tax return for tax planning with a client
- Understand the planning implications of the current environment
- Determine the best tax strategies for retirement
- Understand tax planning for the middle-income client

Designed For: Those involved in tax planning for individuals who need to go beyond basic tax and financial planning techniques

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Experience in individual income tax planning and income tax return preparation

Available in a 4-hour version. See ITP4 on page 55.



MSTU

SURGENT'S MULTISTATE TAX UPDATE

Multistate taxation is more complex 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 focuses on issues of small & middle-market companies & offer guidance for minimizing tax liability and negotiating the treacherous waters of compliance.

Major Topics:

- The domicile dilemma
 - Issues for individuals with homes in multiple states
 - Traveling employees
 - Where to withhold?
- Emerging sales tax topics
 - Internet sellers and the Amazon rule
 - Attributional nexus
 - Taxation in the “cloud”
- Unclaimed property – What is it, and should I be worried about it?
- Navigating nexus
 - Economic nexus (taxation without physical presence)
 - Attributional and agency nexus
 - Presence of intangible property
 - Is P.L. 86-272 still valid?
- Income tax issues
 - Moving away from the federal income tax base
 - Combined filing: opportunities or problems?
 - Apportionment: (i) The prevalence of the single sales factor; (ii) Determining the type of property being sold; (iii) Sourcing of income from intangible property and services; (iv) Market-based sourcing (cost of benefit) vs. cost of performance sourcing
- Pass-through problems
 - Nexus issues for interest owners
 - Withholding issues
 - Sourcing of income
 - Taxation at the entity level
- Practical considerations in dealing with multistate taxation
 - Dealing with state nexus questionnaires
 - Responsibility of officers, members, partners, and shareholders
 - Planning ideas and opportunities
 - Updates on impending federal legislation relative to state tax

Learning Objectives:

- Understand changes in state statutes, regulations and case law
- Identify areas that may require additional attention for state tax planning purposes
- Identify areas that may be costly for employers or clients
- Understand the “who, what, when, and where” of nexus for income and sales tax

Designed For: Accountants who want an update on current multi-state tax issues to minimize clients' potential state & local tax liability

Level of Knowledge: Update

CPE Credits: 8, Taxes

Prerequisite: Experience in corporate taxation



LP10

SURGENT'S TOP 10 TAX ISSUES IN DEALING WITH LLCs AND PARTNERSHIPS

Partnerships and LLCs involve unique problems that require careful attention. This course covers selected critical tax issues that practitioners need to know when working with partnerships and limited liability companies, with a focus on planning opportunities and pitfalls.

Major Topics:

- Self-employment tax issues: what you can and cannot do
- Capital accounts: book vs. tax issues
- Determining basis: key issues and technical analysis in calculating basis
- Dealing with debt: recourse, nonrecourse, and why it matters
- Guaranteed payments, distributive shares, and draws: understanding the difference
- Special allocations: flexibility and complexity
- Distributions: cash and property, built-in gain or loss
- Retirement plan issues: planning options
- Basis step-ups: the basic issues
- Hot assets: beware of this complicated tax issue

Learning Objectives:

- Identify and distinguish guaranteed payments, distributive shares, and draws and liquidating distributions of cash or property
- Understand the relationship between capital account maintenance and outside basis adjustment
- Define various kinds of partnership liabilities and explain the tax consequences of each
- Be familiar with the results of the case studies that reinforce key learning points

Designed For: CPAs who wish to gain a more in-depth understanding of LLC and partnership tax law

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: A basic course in partnership theory or experience in tax compliance or planning for partnerships and LLCs



OBC4

TAKING YOUR MEDICINE: HEALTH CARE IN 2016

Both otherwise uninsured individuals and employers with 100 or more full-time or full-time equivalent employees must be on top of the complicated Affordable Care Act (ACA) rules as they apply in 2016 and beyond. All employers, whether large employers or not, should be alert to the IRS's release of regulations under §105(h) which, when released, will apply anti-discrimination rules to all employers regardless of size. Of equal importance is the impact of Notice 2015-17 and how it impacts employer reimbursements of employees for premiums they pay for health insurance, including S corporation reimbursements of greater than 2% shareholders. This course will focus on the key issues and planning strategies that tax practitioners need to know in order to advise their clients regarding this far-reaching legislation.

Major Topics:

- Penalties on individuals for failure to be covered with adequate health insurance
- When a business is eligible for the small business health insurance credit
- When the shared responsibility excise tax penalty applies to businesses in 2016
- Calculating and defining an employer's employees; how to calculate full-time and full-time equivalent employees
- The availability of the premium credit for individuals who do not have health insurance coverage through an employer
- Penalties for failure to purchase health insurance coverage
- Form W-2 information on health insurance costs required to be disclosed
- IRS Notice 2015-17 and employer reimbursements

Learning Objectives:

- Understand how the Affordable Care Act affects businesses and individuals
- Recognize how and when Affordable Care Act-related penalties apply to individuals and businesses
- Understand how Notice 2015-17 applies to employer reimbursements of employees who purchase health insurance

Designed For: Tax practitioners who need to understand the changes and implications of the new health care law

CPE Credits: 4, Taxes

Level of Knowledge: Update

Prerequisite: A working knowledge of tax law as it relates to health insurance

Available in an 8-hour version. See OBCR on page 62.



TBCL

TAX FORMS BOOT CAMP: LLCs & PARTNERSHIPS

Future tax specialists must have a strong base in the preparation of partnerships and limited liability company's returns. This boot camp provides an in-depth foundational center of the forms, along with other common to advanced issues of partnerships and limited liability companies. The course includes a hands-on approach to completing a Form 1065, including a "filled-in" answer to a sample taxpayer return.

Major Topics:

- Gain a thorough understanding of federal income tax laws for partnerships or LLCs, from formation to tax return preparation issues
- Assess critically tax basis for recourse and nonrecourse debt
- Understand the proper year end
- Review an often overlooked §704(c) pre-contribution gain
- Adjustments, permitted special allocations, and self-employment tax issues
- Complete coverage of any new legislation enacted before presentation
- Are capital accounts the same as basis? NO, they are not!
- Partnership distributions – current or liquidating, cash or property
- What business arrangements qualify, or, by default, are treated, as partnerships
- Other developing issues and hot topics

Learning Objectives:

- Prepare a basic Form 1065, step by step, with "filled-in" forms provided
- Recognize the importance of Schedule M-1
- Understand the basic concepts of partnership taxation
- Be familiar with the results of the case studies that reinforce key learning points

Designed For: Practitioners who need a basic understanding of LLC and partnership tax issues and the preparation of LLC and partnership federal tax returns

Level of Knowledge: Basic

CPE Credits: 8, Taxes

Prerequisite: None



TFBC

TAX FORMS BOOT CAMP: LLCs, PARTNERSHIPS, AND S CORPORATIONS

The course provides a comprehensive understanding of the preparation of both S corporation and partnership/LLC tax returns, along with the underlying laws, regulations, etc. The course and instruction delivery is geared toward the basic understanding and progresses to complex issues. The boot camp allows staff to discover the connections and alterations of these widely held entity structures, while also providing a valued reference for the participant's future use.

Major Topics:

- Compare and contrast the tax consequences, opportunities, and pitfalls of operating a business as a partnership, LLC, or S corporation
- Gain a comprehensive understanding of income tax laws for S corporations from eligibility and election, to tax return preparation, stock basis, and loss limitation issues
- Recognize and properly handle special pass-through items of income and expense
- Accurately prepare S corporation returns and reconcile book income to taxable income
- Accurately prepare partnership returns and reconcile book income to taxable income
- Properly handle the tax treatment of distributions to shareholders, partners, or members
- Understand the special restrictions and sanctions for tax year end selection
- Review the basics of partnership and LLC formation and basis calculation
- Self-employment tax or NOT, for each entity
- Filling in K-1s correctly for S corporations, partnerships, and LLCs
- How the Affordable Care Act affects tax returns
- The most frequently used forms and schedules, included "filled-in"

Learning Objectives:

- Learn in detail about the preparation of Form 1120S, Schedules M-1, K, and K-1
- Learn in detail about the preparation of Form 1065, Schedules M-1, K, and K-1
- Identify and handle commonly found S corporation and partnership tax issues

Designed For: All levels of staff and company controllers responsible for filing these forms

Level of Knowledge: Basic

CPE Credits: 8, Taxes

Prerequisite: None



**QUALIFIES FOR
CFP CREDIT**



**IRS-
APPROVED**

TBCS

TAX FORMS BOOT CAMP: S CORPORATIONS

Many clients use the S corporation form of doing business, and the S corporation return is a "bread and butter" part of tax preparation practice. This course guides new, rusty, or returning-to-practice accountants and staff with a detailed study of the key fundamentals of S corporation rules from formation through distributions. Through use of numerous cases and examples (both simple and complicated), participants also learn how S corporation income and expenses flow into the shareholders returns. Certain worksheets and a 6-step process to accurately complete Form 1120S and related sub-schedules are included.

Major Topics:

- Complete coverage of any new legislation enacted before presentation
- Understand key operational issues of separately stated versus non-separately stated income and expenses, and the importance of Schedule M-1
- Accurately account for basis, AAA, and distributions
- Identify, plan for, and properly report any S-level built-in-gain or passive income tax liability
- Learn about properly preparing and allocating items to the K-1 schedule
- Key operational issues from election to liquidation

Learning Objectives:

- Identify eligible shareholders, the requirements to make a timely or late election, and the techniques to avoid termination
- Apportion S corporation items to Schedule K-1 for the shareholders
- Calculate AAA and stock basis and understand their importance to the taxation of distributions and the deductibility of losses
- Be familiar with the results of the case studies that reinforce key learning points

Designed For: CPAs needing a comprehensive understanding of the key elements in proper preparation of S corporation tax returns, and those in need of a refresher in S corporation tax laws

CPE Credits: 8, Taxes

Level of Knowledge: Basic

Prerequisite: None



**IRS-
APPROVED**

TTEN

THE TOP 10 TAX TOPICS OF 2016

There are many issues in tax law that have a significant impact on clients. This course will explore those issues that have wide applicability and importance in 2016. It will deal with the practical aspects of understanding and planning for these areas of tax law.

Major Topics:

- The 3.8% and 0.9% Medicare taxes
- Final regulations on capitalization or repair expense
- Coverage of any new significant tax law changes or interpretations
- What to do with estate and gift planning in 2016
- What's hot with IRAs, Roth IRAs, and qualified plans
- What the IRS is looking at with respect to audit issues
- Proposed tax law changes and their effects
- What is happening with health care in 2016
- ...and much more!

Learning Objectives:

- Understand the most important hot button issues that emerge as areas of concern to the IRS, taxpayers, and tax advisors
- Understand a broad range of tax subjects for both individuals and business owners
- Recognize tax planning opportunities that may present themselves

Designed For: All CPAs who want an in-depth discussion of the current tax issues that affect all clients

CPE Credits: 8, Taxes

Level of Knowledge: Intermediate

Prerequisite: Five or more years of experience in planning for individual and business clients



BTBB

THE TOP 50 BUSINESS TAX MISTAKES PRACTITIONERS MAKE AND HOW TO FIX THEM

If only we could see ourselves as others see us. Learn the traps taxpayers fall into – before you make the mistake. Attend this enjoyable yet very informative course that focuses on the law while exploring some of the top errors made in compliance and tax planning for business entities. The study of the law underlying the tax or practice issue will assist practitioners in satisfying their professional standards of practice and will help in preparing business tax returns. Avoid these missteps, plan for a better tax result, and benefit from a wealth of knowledge that can be applied to practice.

Major Topics:

- Don't get caught watching the paint dry
- Understanding practice ground rules
- Keeping an eye on possible upcoming changes
- Transferring assets to a corporation results in gift tax
- Can I amend prior returns to correct an impermissible accounting method?
- S corporations: Just what is causing inadvertent terminations today? It happens more than you think! Plus, errors in basis, structuring debt, distributions, and liquidation
- LLCs and partnerships: Mistakes in allocation of debt, fringe benefits, unreimbursed expenses; oversight in not taking into account limitations at the entity level; and pension issues
- C corporations: Keeping a stock redemption a capital transaction; and why small business owners should consider taking dividends
- Travel and entertainment: tricks and traps
- Related party transactions: explore business issues and the significant tax problems that can occur with failure to recognize a related party transaction
- Is there a flexible standard of law for small closely held businesses?

Learning Objectives:

- Discuss business transactions that have significant tax effects and the need to do proper tax planning
- Describe the most substantial mistakes that practitioners can make in dealing with the tax aspects of businesses

Designed For: CPAs who wish to get a broader insight into tax planning by understanding the significant mistakes professionals can make and how to avoid them

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Experience with business clients

Available in a 4-hour version. See BTP4 on page 62.



INBB

THE TOP 50 MISTAKES PRACTITIONERS MAKE AND HOW TO FIX THEM: INDIVIDUAL TAX AND FINANCIAL PLANNING

The best laid plans of mice and men often go astray; the same is true for taxpayers. Every practitioner has been confronted with a client who had a different twist on a tax idea. This course focuses on the law in order to break down 50 situations in which a taxpayer has attempted to push one of these ideas. The study of the law underlying the tax mistakes made will assist practitioners in satisfying their professional standards of practice and will help you in preparing Form 1040.

Major Topics:

- Complete coverage of recent tax acts and any new legislation enacted before presentation
- Individual income tax cases regarding income, adjustments, passive activities, and itemized deductions
- Problems with a \$10 million tip – It could happen to you
- No deduction for donating a house to fire department
- The last known address rule
- Failing to coordinate Pell grants and other scholarships
- I want to protect my identity, but I also need to protect my PTIN
- Failing alimony's written instrument requirement
- Failing to understand the limits on 401K loans
- Bankruptcy trustees going after IRAs
- Not all forgiven principal residence debt is excludable
- Passive income and the self-charged rent rules
- Office of Professional Responsibility (OPR) – What are they saying now?
- Can I issue a 1099-C to my non-paying clients?
- Meal allowances for police or fire workers on 24-hour shifts
- Estimated taxes, the big penalties, and planning
- Financial Planning: Ignoring the future of Social Security; miscues in rollovers & retirement plan distributions; the bad, the good, and the ugly of early retirement SEPPs
- Things professionals do not like to hear!

Learning Objectives:

- Achieve significant insight into the major mistakes that can be made in individual tax and financial planning
- Develop strategies that will assist in not only avoiding mistakes but also in providing the best advice to your clients

Designed For: CPAs who wish to get a deeper insight into the tax law for some common client transactions that many offices have seen, plus some not-so-common client transactions

Level of Knowledge: Intermediate

CPE Credits: 8, Taxes

Prerequisite: Basic knowledge of individual income taxation

Available in a 4-hour version. See INB4 on page 54.



STTC

TWO-DAY STAFF TAX TRAINING FOR REGULAR C CORPORATION RETURNS

This comprehensive two-day course provides accountants with tax training on closely held C corporations including incorporation issues and procedures, tax accounting periods and methods, multiple corporations, PSCs, PHCs, an introduction to the manufacturers'/producers' deduction, overview of dividends and earnings and profits, fringe benefits, and compensation issues. Regular C corporation taxation, frequently encountered book-tax differences, selected business tax credits, and corporate AMT are covered.

Major Topics:

- Tax-free incorporation procedures under §351, and review of the amortization rules for startup expenditures and organization expenses
- Income and expense items receiving special treatment for tax purposes
- Introduction to employee fringe benefits, pension and profit-sharing plans (including SEPs, SIMPLEs, regular and Roth 401(k)s, HSAs, and cafeteria plans)
- Compensation issues, taxable employee benefits, below-market rate loans, company-owned autos, and unreasonable compensation issues
- How the Affordable Care Act affects tax returns
- The importance of Schedule M-1, and how the return reviewer will focus upon it
- Alternative minimum tax including AMT and ACE adjustments
- Dividend distributions and E&P computation
- Personal service corporations – four special rules
- Multiple corporations – identify brother-sister corporations and apply special rules
- Personal holding company penalty taxes
- Form 4797 – Sale of Assets used in Trade or Business
- Form 8594 reporting requirements when a business is sold -
- Accounting periods and methods available
- The benefits of §1202 and §1244 stock gains and losses
- Overview of the §199 QPAI (Qualified Production Activity Income) Deduction for manufacturers and producers
- Certain tax credits including the AMT credit
- Numerous M1 adjustments in reconciling book income to tax income

Learning Objectives:

- Understand major issues in preparing Form 1120
- Understand the purpose and importance of Schedule M1 and the root of its adjustments
- Understand many fringe benefits available to C corporations

Designed For: Staff desiring more than just simple preparation overview, rather than those wanting to dig into the details for 2 days of comprehensive study of family owned corporations and its owners

Level of Knowledge: Basic

CPE Credits: 16, Taxes

Prerequisite: None





Meeting Your State Ethics CPE Requirement

Meeting the ethics CPE requirement can be a challenge, especially if you have staff licensed in different parts of the country. Surgent has you covered with high-quality ethics courses available for most states.

State-specific ethics courses currently available (self-study format, unless noted):

Alaska	Mississippi
Arizona	New York
Delaware (live and self-study available)	Washington
Florida	

State-specific ethics courses anticipated to be available in 2016 (self-study format, unless noted):

New Jersey (live/webinar)	Texas
Ohio	Virginia
Tennessee	

States in which Surgent's general ethics courses will qualify:

Surgent offers 2- and 4-hour general ethics and tax ethics courses in live seminar, self-study, and live webinar formats. These courses meet the ethics requirement in the following states, as of the publication of this catalog:

California *	Maine	New Mexico
Colorado **	Maryland	North Carolina
Connecticut	Massachusetts	Oklahoma
Hawaii	Michigan	Oregon
Idaho	Minnesota	Pennsylvania
Iowa	Missouri	Rhode Island
Illinois	Montana	Vermont
Indiana	Nebraska	West Virginia
Kansas	Nevada	
Kentucky	New Hampshire	

Please check with your state board regarding the specific number of hours required in your state.

** Does not include the 2-hour Regulatory Review course that must be taken every 6 years.*

***Does not include the 2-hour CR&R course that is required for new Colorado licensees.*





NEW!

Personal Development

Webinars

Your staff members need technical training in tax, accounting, and auditing to satisfy mandatory CPE requirements and stay up-to-speed on the latest developments. However, as a full-service CPE provider, Surgent can also provide your firm with a variety of non-technical topics that will round out your CPE hours and help your staff to improve their job performance.

Surgent's brand-new lineup of two-hour personal development webinars includes:

- Surgent's Building Relationships Boot Camp: To Achieve Networking Success, Don't Network! Forge Strong Relationships Instead
- Surgent's Marketing Mastery Boot Camp: Achieve Ferrari-Type High Performance Marketing on a Fiat Budget
- Surgent's Professional Branding Boot Camp: Brand "Yourself" for Career and Business Success
- Business Writing: Be Clear, Concise and Convincing
- Business Writing: Master Organization and Email Communication
- Business Writing: Enhance Grammar, Style and Tone
- Creating Strategic Communication
- Understanding Critical Success Factors: What Matters Most
- Business Development: From Identifying the Need to Executing the Plan – What is Your Part?

Check out the public webinar schedule for these courses at www.cpenow.com. To sign up a group, or to schedule a private in-firm webinar on one of these topics, contact Surgent's Firm Solutions team at 484-588-4197 or salesinfo@surgent.com.



Available



Webinar Topics

Level 1 (0-2 years of experience)

Accounting and Auditing

CPE Credits

1AUD	Surgent's Audit Skills Training: Level 1 – New Hire	16
2AUD	Surgent's Audit Skills Training: Level 2 – Staff Accountant	16
UGID	The Essential Course for Performing Single Audits under the New Uniform Guidance for Federal Awards	8
AAAL	Lease Accounting: The Impact of Changing Standards on Both Lessors and Lessees	2
AAAU	Assessing Risk for a High Quality Audit	2
AACR	Performing Effective and Efficient Compilations and Reviews	2
AAFI	Fair Value and Other Financial Reporting Risks for Common Investments and Derivatives	2
AAFV	Fair Value Determination for Complex Derivatives and Non-Readily Marketable Securities	2
AAGC	Going Concern Issues in Audits, Reviews and Compilations	2
AAUW	Accounting and Auditing Update	8
ACA2	Surgent's Monthly Accounting and Auditing Update for Non-Issuers	2
ACCD	Auditing in the Cloud	2
ANFP	Auditing Not-For-Profit Entities: Superior Skills for an Effective and Efficient Audit	8
CRAU	Compilations and Reviews: Engagement Performance and Annual Update	8
FANG	Fraud and Abuse in Not-For-Profit Entities and Governments: Stealing from Everyone	8
FMIS	Focus on the Mission: Not-for-Profit Accounting and Reporting Today and Tomorrow	8
GAAS	GAAS from A to Z	8
GNAA	Latest Developments in Government and Nonprofit Accounting and Auditing 2016	8
GVAA	Latest Developments in Governmental Accounting and Auditing 2016	8
NPAA	Latest Developments in Nonprofit Accounting and Auditing 2016	8
CMT4	Preparing Special Purpose Framework Financial Statements: Cash, Modified Cash, and Tax Basis	4
FUR4	Annual FASB Update and Review	4
REV4	A Guide to the New Revenue Recognition Model for All CPAs	4
SOC1	How to Understand an SOC 1 Report	2
SSAR	Successfully Navigating the Impacts of SSARS No. 21	2
UFRM	Understanding the Form 5500	2

Audit Staff Level Training

1AUD	Surgent's Audit Skills Training: Level 1 – New Hire	16
2AUD	Surgent's Audit Skills Training: Level 2 – Staff Accountant	16

Business Law

BLAW	Surgent's Business Law Essentials for Practitioners and Controllers	8
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Available Webinar Topics

Business Management

CLCM	Credit, Liquidity, and Capital Management	2
FRMT	Financial Risk Management	2
HMMP	Hiring and Motivating for Maximum Employee Productivity	2
MPUT	Managing and Planning in Uncertain Times	2
SCEC	Strategies for Corporate Efficiency and Cost Reduction	2

Business Tax

BFTU	The Best Federal Tax Update Course by Surgent	8
BOUS	What Mid-size Business Owners Need to Know About the Tax Rules that Impact Them and Their Businesses When They Do Business Outside the U.S.	2
BUHI	Tax Issues Impacting U.S. Businesses Hiring Workers and Independent Contractors Who Work Overseas	2
CTX4	Doing Business in Canada – A Comprehensive Review	4
FLSA	Guide to the Fair Labor Standards Act as It Applies to Wages and Hours Worked	2
K1PM	Surgent's Introduction to K-1 Issues for Partners and Members in a LLC	2
PCTR	Preparing C Corporation Tax Returns for New Staff and Para-Professionals	8
PLPS	The Complete Guide to Preparing Limited Liability Company, Partnership, and S Corporation Federal Income Tax Returns	8
RREG	What You Need to Know About the New Repair Regulations: A Case Study Approach	4
SBIP	Selling Your Business: Issues and Planning for Stock and Asset Sales	2
TPHS	Tax Practitioner Horror Stories	2
ACAF	Form 1095 Series: Employer Shared Responsibility and Information Reporting	2

C Corp

DUDI	Performing Tax Due Diligence for Buyers and Sellers of Small and Medium-Sized Businesses	2
ITFR	An Introduction to Tax-Free Reorganizations	2
SVAS	Stock vs. Asset Acquisitions of C Corporations	2
TAOC	Understanding the Statutory Limitations on Corporate Tax Attributes When the Owners Change	2

Estate Tax and Planning

UEST	An Introduction to Trusts	2
CNIT	Form 8960 Prep: Computing the New 3.8% Tax on Net Investment Income	2

Ethics

EFTP	Ethics for Tax Professionals	2
ETHC	Surgent's Ethical Considerations for the CPA	4

Federal Tax

BCPE	The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent	8
BFTU	The Best Federal Tax Update Course by Surgent	8
BITU	The Best Individual Income Tax Update Course by Surgent	8
CGPT	The Complete Guide to Payroll Taxes and 1099 Issues	8
EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses	8
NFFI	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments	8
PCTR	Preparing C Corporation Tax Returns for New Staff and Para-Professionals	8
PITR	Preparing Individual Tax Returns for New Staff and Para-Professionals	8
PLPS	The Complete Guide to Preparing Limited Liability Company, Partnership, and S Corporation Federal Income Tax Returns	8
S754	Section 754 Step-Up in Basis: Understanding the Tax Issues for Partnerships and LLCs	2
IFCP	Surgent's Individual and Financial-Planning Tax Camp	8

Fin. Planning / Investments

CPE Credits

IFCP	Surgent's Individual and Financial-Planning Tax Camp	8
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Fraud

FANG	Fraud and Abuse in Not-For-Profit Entities and Governments: Stealing from Everyone	8
FRAU	Fraud – A Fresh Perspective on its Impact	2

Fraud / Internal Control

FANG	Fraud and Abuse in Not-For-Profit Entities and Governments: Stealing from Everyone	8
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Government / Nonprofit

UGID	The Essential Course for Performing Single Audits under the New Uniform Guidance for Federal Awards	8
ANFP	Auditing Not-for-Profit Entities: Superior Skills for an Effective and Efficient Audit	8
FMIS	Focus on the Mission: Not-for-Profit Accounting and Reporting Today and Tomorrow	8
FANG	Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone	8
GAAS	GAAS from A to Z	8
GNAA	Latest Developments in Government and Nonprofit Accounting and Auditing 2016	8
GVAA	Latest Developments in Governmental Accounting and Auditing 2016	8
NPAA	Latest Developments in Nonprofit Accounting and Auditing 2016	8
YBFC	Understanding the Yellow Book: Foundational Concepts and Financial Audits	2
YBYB	A Complete Guide to the Yellow Book	8

Individual Tax

ATAX	U.S. Taxation of Resident and Non-Resident Aliens	2
BFTU	The Best Federal Tax Update Course by Surgent	8
BITU	The Best Individual Income Tax Update Course by Surgent	8
EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses	8
LIVO	Taxation of U.S. Individuals Working and Living Overseas	2
MEDC	Key Issues that Practitioners Need to Know About Medicare	2
NFFI	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments	8
PITR	Preparing Individual Tax Returns for New Staff and Para-Professionals	8
TPHS	Tax Practitioner Horror Stories	2
IFCP	Surgent's Individual and Financial-Planning Tax Camp	8

Industry

AAAL	Lease Accounting: The Impact of Changing Standards on Both Lessors and Lessees	2
AAFI	Fair Value and Other Financial Reporting Risks for Common Investments and Derivatives	2
BLAW	Surgent's Business Law Essentials for Practitioners and Controllers	8
CGPT	The Complete Guide to Payroll Taxes and 1099 Issues	8
CLCM	Credit, Liquidity, and Capital Management	2
FRMT	Financial Risk Management	2
HMMP	Hiring and Motivating for Maximum Employee Productivity	2
MPUT	Managing and Planning in Uncertain Times	2
SCEC	Strategies for Corporate Efficiency and Cost Reduction	2
TUAI	Surgent's Tax Update for Accountants in Industry	2
COSF	Minimizing Internal Control Blunders Under the New COSO Framework	8

Available Webinar Topics

International Tax

CPE Credits

ATAX	U.S. Taxation of Resident and Non-Resident Aliens	2
BOUS	What Mid-Size Business Owners Need to Know About the Tax Rules that Impact Them and Their Businesses When They Do Business Outside the U.S.	2
BUHI	Tax Issues Impacting U.S. Businesses Hiring Workers and Independent Contractors Who Work Overseas	2
CTX4	Doing Business in Canada – A Comprehensive Review	4
LIVO	Taxation of U.S. Individuals Working and Living Overseas	2

LLC / Partnership / S Corp

BCPE	The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent	8
EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses	8
K1PM	Surgent's Introduction to K-1 Issues for Partners and Members in a LLC	2
K1SC	Introduction to K-1 Issues for S Corporation Shareholders	2
NFFI	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments	8
PAGR	What Tax Practitioners Need to Know in Order to Advise Their Tax Clients Regarding Partnership Agreements	2
PLPS	The Complete Guide to Preparing Limited Liability Company, Partnership, and S Corporation Federal Income Tax Returns	8
PSPA	Tax Rules Governing the Purchase and Sale of Businesses Conducted by a Partnership or MMLLC Treated as a Partnership	2
PSSC	Tax Rules Governing the Purchase and Sale of a Business Conducted as an S Corporation	2
S754	Section 754 Step-Up in Basis: Understanding the Tax Issues for Partnerships and LLCs	2

Mergers and Acquisitions

DUDI	Performing Tax Due Diligence for Buyers and Sellers of Small and Medium-Sized Businesses	2
ITFR	An Introduction to Tax-Free Reorganizations	2
PAGR	What Tax Practitioners Need to Know in Order to Advise Their Tax Clients Regarding Partnership Agreements	2
PSPA	Tax Rules Governing the Purchase and Sale of Businesses Conducted by a Partnership or MMLLC Treated as a Partnership	2
PSSC	Tax Rules Governing the Purchase and Sale of a Business Conducted as an S Corporation	2
SVAS	Stock vs. Asset Acquisitions of C Corporations	2
TAOC	Understanding the Statutory Limitations on Corporate Tax Attributes When the Owners Change	2

Payroll Tax

CGPT	The Complete Guide to Payroll Taxes and 1099 Issues	8
FLSA	Guide to the Fair Labor Standards Act as It Applies to Wages and Hours Worked	2
OVER	New Extension of Overtime Pay to More Salaried Workers	1

Pension Plan / IRA

TIRA	The Top 25 IRA Rules that Every CPA Should Know	2
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Personal Development

NEGU	Negotiating Unmasked	2
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Specialized

EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses	8
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Tax Staff Training

PCTR	Preparing C Corporation Tax Returns for New Staff and Para-Professionals	8
PITR	Preparing Individual Tax Returns for New Staff and Para-Professionals	8
PLPS	The Complete Guide to Preparing Limited Liability Company, Partnership, and S Corporation Federal Income Tax Returns	8

Tax Update

CPE Credits

BCPE	The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent	8
BFTU	The Best Federal Tax Update Course by Surgent	8
BITU	The Best Individual Income Tax Update Course by Surgent	8
MEDC	Key Issues that Practitioners Need to Know About Medicare	2
NFFI	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments	8
RREG	What You Need to Know About the New Repair Regulations: A Case Study Approach	4
TUAI	Surgent's Tax Update for Accountants in Industry	2
TUJM	Surgent's Monthly Tax Update	2

Technology

EXBI	Excel Budgeting Ideas	2
EXHL	Excel 2013 Highlights	2
EXLU	Excel Lookups: Moving Beyond VLOOKUP Limitations	2
EXPV	Excel PivotTables: What You Need to Know	2
EXSC	Excel Shortcuts for Accountants	2
EXTB	Excel Tables and Conditional Summing	2
QB15	QuickBooks 2015: What Accountants Need to Know to Increase Efficiency	2
QBBK	QuickBooks: Saving Time with Bank Feeds (Online Banking Updated)	2
QBBS	QuickBooks: A Systematic Approach to Reconcile Balance Sheet Accounts and Create Supporting Schedules	2
QBCR	QuickBooks Customizing Reports – Getting the Information You Need Quickly	2
QBDR	QuickBooks Client Data Review – Tools to Easily Correct Errors	2
QBES	QuickBooks – Getting the Most out of QuickBooks Enterprise Solutions	2
QBIC	QuickBooks: Improving Security and Internal Controls	2
QBTk	QuickBooks: Tips and Tricks for Accountants	2

Level 2 (2-5 years of experience)

Accounting and Auditing

3AUD	Surgent's Audit Skills Training: Level 3 – Experienced Staff	16
4AUD	Surgent's Audit Skills Training: Level 4 – In-Charge	16
5AUD	Surgent's Audit Skills Training: Level 5 – Senior	16
6AUD	Surgent's Audit Skills Training: Level 6 – Supervisor	16
UGID	The Essential Course for Performing Single Audits under the New Uniform Guidance for Federal Awards	8
AAAU	Assessing Risk for a High Quality Audit	2
AACA	Auditing Contingencies and Going Concern	2
AAIM	Auditing Impairment of Long-Lived Assets, Including Goodwill	2
AAUW	Accounting and Auditing Update	8
ACA2	Surgent's Monthly Accounting and Auditing Update for Non-Issuers	2
ACCD	Auditing in the Cloud	2
AEB2	Auditing Employee Benefit Plans	8
AITs	Surgent's Accounting for Income Taxes: Applying ASC 740 (SFAS No. 109 and FIN 48)	8
AIT2	Accounting for Income Taxes	2
ANFP	Auditing Not-for-Profit Entities: Superior Skills for an Effective and Efficient Audit	8
FMIS	Focus on the Mission: Not-for-Profit Accounting and Reporting Today and Tomorrow	8
CRAU	Compilations and Reviews: Engagement Performance and Annual Update	8
FANG	Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone	8

Available Webinar Topics

Accounting and Auditing (continued)

CPE Credits

GAAS	GAAS from A to Z	8
GNAA	Latest Developments in Government and Nonprofit Accounting and Auditing 2016	8
GVAA	Latest Developments in Governmental Accounting and Auditing 2016	8
IFRI	IFRS and U.S. GAAP: Examining Major Differences	8
NPAA	Latest Developments in Nonprofit Accounting and Auditing 2016	8
SOXB	Surgent's SOX 404 Internal Controls: Best Practices	8
CMT4	Preparing Special Purpose Framework Financial Statements: Cash, Modified Cash, and Tax Basis	4
FUR4	Annual FASB Update and Review	4
REV4	Understanding and Implementing the New Revenue Recognition Standard	4
SOC1	How to Understand an SOC 1 Report	2
SSAR	Successfully Navigating the Impacts of SSARS No. 21	2
UFRM	Understanding the Form 5500	2
CIAR	Core Issues Related to Properly Assessing and Responding to Financial Statement Audit Risk	8

Audit Staff Level Training

3AUD	Surgent's Audit Skills Training: Level 3 – Experienced Staff	16
4AUD	Surgent's Audit Skills Training: Level 4 – In-Charge	16
5AUD	Surgent's Audit Skills Training: Level 5 – Senior	16
6AUD	Surgent's Audit Skills Training: Level 6 – Supervisor	16

Business Management

CLCM	Credit, Liquidity, and Capital Management	2
FRMT	Financial Risk Management	2
HMMP	Hiring and Motivating for Maximum Employee Productivity	2
MPUT	Managing and Planning in Uncertain Times	2
SCEC	Strategies for Corporate Efficiency and Cost Reduction	2
IATK	Industry Accountant Toolkit	8
FFFE	Future Financial Issues Facing the Financial Executive	8
KFFE	Key Financial and Economic Issues Facing the Financial Executive	8
BPFA	Best Practices in Finance and Accounting	8

Business Tax

BFTU	The Best Federal Tax Update Course by Surgent	8
BOUS	What Mid-size Business Owners Need to Know About the Tax Rules that Impact Them and Their Businesses When They Do Business Outside the U.S.	2
BUHI	Tax Issues Impacting U.S. Businesses Hiring Workers and Independent Contractors Who Work Overseas	2
CACM	Surgent's Guide to Understanding the Complexities in Tax Method of Accounting Changes	2
CRBE	Surgent's Ten Things You Must Know About Choosing the Right Business Entity in 2016	2
CTX4	Doing Business in Canada – A Comprehensive Review	4
FLSA	Guide to the Fair Labor Standards Act as It Applies to Wages and Hours Worked	2
I263	Surgent's Introduction to Section 263A: Uniform Capitalization of Inventory	2
RFDC	Formation, Distributions, and Compensation of S Corporations and Partnerships	2
RIRA	Surgent's Guide to What You Need to Know About Roth IRAs	2
RREG	What You Need to Know About the New Repair Regulations: A Case Study Approach	4
SBIP	Selling Your Business: Issues and Planning for Stock and Asset Sales	2
TDAP	Surgent's Comprehensive Guide to Tax Depreciation, Amortization, and Property Transactions from Acquisition to Exchange or Disposition	8

Business Tax (continued)

CPE Credits

TPHS	Tax Practitioner Horror Stories	2
TSCD	Surgent's Taxation of S Corporation Distributions	2

C Corp

DUDI	Performing Tax Due Diligence for Buyers and Sellers of Small and Medium-Sized Businesses	2
ITFR	An Introduction to Tax-Free Reorganizations	2
SVAS	Stock vs. Asset Acquisitions of C Corporations	2
TAOC	Understanding the Statutory Limitations on Corporate Tax Attributes When the Owners Change	2

Estate Tax and Planning

1041	Fiduciary Income Tax Returns – Form 1041 Workshop	8
FITS	Family Income Tax Splitting Techniques – Why It's More Important Than Ever	2
GIFT	Federal Estate and Gift Tax Returns – Forms 706 and 709 Workshop	8
IENT	An Introduction to Trusts	2
PDFR	Surgent's Preparing the Decedent Final 1040 Return – Key Elections and Compliance Issues	2
CNIT	Form 8960 Prep: Computing the New 3.8% Tax on Net Investment Income	2

Ethics

EFTP	Ethics for Tax Professionals	2
ETHC	Surgent's Ethical Considerations for the CPA	4

Federal Tax

1041	Fiduciary Income Tax Returns – Form 1041 Workshop	8
BCPE	The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent	8
BFTU	The Best Federal Tax Update Course by Surgent	8
BITU	The Best Individual Income Tax Update Course by Surgent	8
CBES	Choosing the Best Entity Structure Under the Tax Law in 2016	8
EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses	8
GIFT	Federal Estate and Gift Tax Returns – Forms 706 and 709 Workshop	8
HMBI	Surgent's Handbook for Mastering Basis, Distributions, and Loss Limitation Issues for S Corporations, LLCs, and Partnerships	8
NFFI	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments	8
S754	Section 754 Step-Up in Basis: Understanding the Tax Issues for Partnerships and LLCs	2
TDAP	Surgent's Comprehensive Guide to Tax Depreciation, Amortization, and Property Transactions from Acquisition to Exchange or Disposition	8
TPGS	Surgent's 2016 Annual Tax-Planning Guide for S Corporations, Partnerships, and LLCs	8
IFCP	Surgent's Individual and Financial-Planning Tax Camp	8

Fin. Planning / Investments

CCSM	Comparing and Contrasting Retirement Plans for Small- and Medium-Sized Businesses	2
IFCP	Surgent's Individual and Financial-Planning Tax Camp	8

Fraud

FANG	Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone	8
FRAU	Fraud – A Fresh Perspective on Its Impact	2

Fraud / Internal Control

FANG	Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone	8
SOXB	Surgent's SOX 404 Internal Controls: Best Practices	8

Available Webinar Topics

Government / Nonprofit

CPE Credits

ANFP	Auditing Not-for-Profit Entities: Superior Skills for an Effective and Efficient Audit	8
UGID	The Essential Course for Performing Single Audits under the New Uniform Guidance for Federal Awards	8
FMIS	Focus on the Mission: Not-for-Profit Accounting and Reporting Today and Tomorrow	8
FANG	Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone	8
GAAS	GAAS from A to Z	8
GNAA	Latest Developments in Government and Nonprofit Accounting and Auditing 2016	8
GVA	Latest Developments in Governmental Accounting and Auditing 2016	8
NPAA	Latest Developments in Nonprofit Accounting and Auditing 2016	8
YBFC	Understanding the Yellow Book: Foundational Concepts and Financial Audits	2
YBYB	A Complete Guide to the Yellow Book	8
GNE2	Government and Nonprofit Essentials: Understanding Single Audit Major Program Determination	2
GNE3	Government and Nonprofit Essentials: Understanding GASB Nos. 67 and 68	2

Individual Tax

AMTI	Surgent's In-Depth Understanding of the AMT for Individuals	2
ATAX	U.S. Taxation of Resident and Non-Resident Aliens	2
BFTU	The Best Federal Tax Update Course by Surgent	8
BITU	The Best Individual Income Tax Update Course by Surgent	8
CPMB	Surgent's Calculating a Partner's or LLC Member's Basis	2
CSSB	Surgent's Guide to Calculating S Corporation Stock Basis and Creating and Maintaining Basis Worksheets	2
EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses	8
ITFC	Surgent's Guide to Getting Ready for Busy Season: Review Individual Tax Form Changes	2
ITPT	Individual Tax Planning for Trusts in Light of the 3.8% Tax on Net Investment Income	2
KEIC	Surgent's Everything You Need to Know About the Earned Income Credit	2
LIVO	Taxation of U.S. Individuals Working and Living Overseas	2
MEDC	Key Issues that Practitioners Need to Know About Medicare	2
NFFI	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments	8
PDFR	Surgent's Preparing the Decedent Final 1040 Return – Key Elections and Compliance Issues	2
PYFP	Protecting Yourself and Your Clients from Penalties by Filing Forms 8275 and 8275R: A Case Study Approach	2
TPHS	Tax Practitioner Horror Stories	2
IFCP	Surgent's Individual and Financial-Planning Tax Camp	8
UARB	Surgent's Guide to Understanding the At-Risk Basis Rules and Form 6198	2
UNCR	Understanding NOL Calculations for Individual Tax Returns	2
ACT2	Critical 1040 Reporting Issues Related to the New Affordable Care Act - Penalties and Premium Tax Credits	2

Industry

CLCM	Credit, Liquidity, and Capital Management	2
FRMT	Financial Risk Management	2
HMMP	Hiring and Motivating for Maximum Employee Productivity	2
MPUT	Managing and Planning in Uncertain Times	2
SCEC	Strategies for Corporate Efficiency and Cost Reduction	2
SOXB	Surgent's SOX 404 Internal Controls: Best Practices	8
TUAI	Surgent's Tax Update for Accountants in Industry	2
UICF	COSO's Updated Internal Control – Integrated Framework: Critical Concepts in Design, Evaluation, Implementation, and Monitoring	8
IATK	Industry Accountant Toolkit	8

Industry (continued)

CPE Credits

FFFE	Future Financial Issues Facing the Financial Executive	8
KFFE	Key Financial and Economic Issues Facing the Financial Executive	8
BPFA	Best Practices in Finance and Accounting	8

International Tax

ATAX	U.S. Taxation of Resident and Non-Resident Aliens	2
BOUS	What Mid-Size Business Owners Need to Know About the Tax Rules that Impact Them and Their Businesses When They Do Business Outside the U.S.	2
BUHI	Tax Issues Impacting U.S. Businesses Hiring Workers and Independent Contractors Who Work Overseas	2
CTX4	Doing Business in Canada – A Comprehensive Review	4
LIVO	Taxation of U.S. Individuals Working and Living Overseas	2

LLC / Partnership / S Corp

BCPE	The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent	8
CBES	Choosing the Best Entity Structure Under the Tax Law in 2016	8
CPMB	Surgent's Calculating a Partner's or LLC Member's Basis	2
CRBE	Surgent's Ten Things You Must Know About Choosing the Right Business Entity in 2016	2
CSSB	Surgent's Guide to Calculating S Corporation Stock Basis and Creating and Maintaining Basis Worksheets	2
DVDS	Surgent's LLCs & Partnerships – Distributions Under IRC Section 731	2
EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses	8
HMBI	Surgent's Handbook for Mastering Basis, Distributions, and Loss Limitation Issues for S Corporations, LLCs, and Partnerships	8
ITPT	Individual Tax Planning for Trusts in Light of the 3.8% Tax on Net Investment Income	2
LPSA	Surgent's LLCs and Partnerships: Contributed Property Issues Under Section 704(c)	2
NFFI	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments	8
PAGR	What Tax Practitioners Need to Know in Order to Advise Their Tax Clients Regarding Partnership Agreements	2
PSPA	Tax Rules Governing the Purchase and Sale of Businesses Conducted by a Partnership or MMLLC Treated as a Partnership	2
PSSC	Tax Rules Governing the Purchase and Sale of a Business Conducted as an S Corporation	2
PYFP	Protecting Yourself and Your Clients from Penalties by Filing Forms 8275 and 8275R: A Case Study Approach	2
RFDC	Formation, Distributions, and Compensation of S Corporations and Partnerships	2

LLC / Partnership / S Corp (continued)

S754	Section 754 Step-Up in Basis: Understanding the Tax Issues for Partnerships and LLCs	2
TPGS	Surgent's 2016 Annual Tax-Planning Guide for S Corporations, Partnerships, and LLCs	8
TSCD	Surgent's Taxation of S Corporation Distributions	2
UARB	Surgent's Guide to Understanding the At-Risk Basis Rules and Form 6198	2
UNCR	Understanding NOL Calculations for Individual Tax Returns	2

Mergers and Acquisitions

DUDI	Performing Tax Due Diligence for Buyers and Sellers of Small and Medium-Sized Businesses	2
ITFR	An Introduction to Tax-Free Reorganizations	2
PAGR	What Tax Practitioners Need to Know in Order to Advise Their Tax Clients Regarding Partnership Agreements	2
PSPA	Tax Rules Governing the Purchase and Sale of Businesses Conducted by a Partnership or MMLLC Treated as a Partnership	2
PSSC	Tax Rules Governing the Purchase and Sale of a Business Conducted as an S Corporation	2
SVAS	Stock vs. Asset Acquisitions of C Corporations	2
TAOC	Understanding the Statutory Limitations on Corporate Tax Attributes When the Owners Change	2

Available Webinar Topics

Multistate Tax

MTEC	Surgent's Multistate Taxation of Electronic Commerce	2
MTPE	Surgent's Multistate Tax – Issues for Pass-Through Entities	2
NEXS	Surgent's Multistate Tax – The Hot New Issues in Determining Nexus	2
STTM	State Taxation of Telecommuters and the Mobile Workforce	2

Payroll Tax

FLSA	Guide to the Fair Labor Standards Act as It Applies to Wages and Hours Worked	2
YEPA	Surgent's Year-End Payroll Tax Adjustments and 1099 Issues for Businesses	2
OVER	New Extension of Overtime Pay to More Salaried Workers.....	1

Pension Plan / IRA

AEB2	Auditing Employee Benefit Plans	8
CCSM	Comparing and Contrasting Retirement Plans for Small- and Medium-Sized Businesses	2
PSMD	The Best Planning Strategies for Taking Required Minimum Distributions for IRAs and Qualified Plans	2
RIRA	Surgent's Guide to What You Need to Know About Roth IRA's	2
TIRA	The Top 25 IRA Rules That Every CPA Should Know	2
USBC	Surgent's Guide to Using Simple and SEP's for the Small Business Client	2

Personal Development

NEGU	Negotiating Unmasked	2
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Specialized

EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses	8
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Tax Staff Training

PDFR	Surgent's Preparing the Decedent Final 1040 Return – Key Elections and Compliance Issues	2
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Tax Update

BCPE	The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent	8
BFTU	The Best Federal Tax Update Course by Surgent	8
BITU	The Best Individual Income Tax Update Course by Surgent	8
MEDC	Key Issues that Practitioners Need to Know About Medicare	2
NFFI	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments	8
RREG	What You Need to Know About the New Repair Regulations: A Case Study Approach	4
TUAI	Surgent's Tax Update for Accountants in Industry	2
TUJM	Surgent's Monthly Tax Update	2
UACA	Update on the Affordable Care Act as Impacted by IRS Notice 2015-17.....	2

Technology

EXBI	Excel Budgeting Ideas	2
EXHL	Excel 2013 Highlights	2
EXLU	Excel Lookups: Moving Beyond VLOOKUP Limitations	2
EXPV	Excel PivotTables: What You Need to Know	2
EXSC	Excel Shortcuts for Accountants	2
EXTB	Excel Tables and Conditional Summing	2
QB15	QuickBooks 2015: What Accountants Need to Know to Increase Efficiency	2
QBBK	QuickBooks: Saving Time with Bank Feeds (Online Banking Updated)	2
QBBS	QuickBooks: A Systematic Approach to Reconcile Balance Sheet Accounts and Create Supporting Schedules	2
QBCR	QuickBooks Customizing Reports – Getting the Information You Need Quickly	2

Technology (continued)

CPE Credits

QBDR	QuickBooks Client Data Review – Tools to Easily Correct Errors	2
QBES	QuickBooks – Getting the Most out of QuickBooks Enterprise Solutions	2
QBIC	QuickBooks: Improving Security and Internal Controls	2
QBTk	QuickBooks: Tips and Tricks for Accountants	2

Level 3 (5+ years of experience)

Accounting and Auditing

7AUD	Surgent's Audit Skills Training: Level 7 – Manager	16
403B	403(b) Plans: Understanding the Unique Characteristics	2
AAAU	Assessing Risk for a High Quality Audit	2
AAUW	Accounting and Auditing Update	8
ACA2	Surgent's Monthly Accounting and Auditing Update for Non-Issuers	2
ACCD	Auditing in the Cloud	2
ADCR	Advanced Compilations and Reviews Engagement Issues	8
ANFP	Auditing Not-for-Profit Entities: Superior Skills for an Effective and Efficient Audit	8
UGID	The Essential Course for Performing Single Audits under the New Uniform Guidance for Federal Awards	8
FMIS	Focus on the Mission: Not-for-Profit Accounting and Reporting Today and Tomorrow	8
CAAS	Surgent's Variable Interest Entities (VIEs): The Good, the Bad, and the Ugly	2
CRAU	Compilations and Reviews: Engagement Performance and Annual Update	8
DERH	Accounting for Derivative Instruments and Hedging Activities: An Exploration and Evaluation of ASC Topic 815 and Topic 820 (Fair Value Measurements)	8
FANG	Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone	8
GAAS	GAAS from A to Z	8
GNAA	Latest Developments in Government and Nonprofit Accounting and Auditing 2016	8
PCGP	The Private Company Council Influenced U.S. GAAP – Answering the Question of When to Adopt or Not Adopt ?	2
GAAP	Recently Issued U.S. GAAP – What Small and Mid-Size Nonpublic Entity CPAs Need to Know and Do Now, Not Later	2
AAMC	How Accounting and Auditing CPAs Get in Trouble with Malpractice Claims.	2
GVAA	Latest Developments in Governmental Accounting and Auditing 2016	8
NPAA	Latest Developments in Nonprofit Accounting and Auditing 2016	8
PAMU	Please Audit Me: Dealing with Uncertain Tax Positions	2
CMT4	Preparing Special Purpose Framework Financial Statements: Cash, Modified Cash, and Tax Basis	4
FUR4	Annual FASB Update and Review	4
REV4	Understanding and Implementing the New Revenue Recognition Standard	4
SOC1	How to Understand an SOC 1 Report	2
SSAR	Successfully Navigating the Impacts of SSARS No. 21	2
UFRM	Understanding the Form 5500	2

Audit Staff Level Training

7AUD	Surgent's Customized Audit Skills Training: Level 7 – Manager	16
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Business Management

CLCM	Credit, Liquidity, and Capital Management	2
FRMT	Financial Risk Management	2
HMMP	Hiring and Motivating for Maximum Employee Productivity	2
MPUT	Managing and Planning in Uncertain Times	2
SCEC	Strategies for Corporate Efficiency and Cost Reduction	2

Available Webinar Topics

Business Tax

BFTU	The Best Federal Tax Update Course by Surgent	8
BIGM	Best Ideas for Getting Money and Property Out of the Flow-Through Entity	2
BOUS	What Mid-size Business Owners Need to Know About the Tax Rules that Impact Them and Their Businesses When They Do Business Outside the U.S.	2
BTBB	The Top 50 Business Tax Mistakes Practitioners Make and How to Fix Them	8
BUHI	Tax Issues Impacting U.S. Businesses Hiring Workers and Independent Contractors Who Work Overseas	2
COII	Surgent's Cancellation of Indebtedness Issues for Partnerships, LLCs and S Corps: What You Need to Know	2
CTX4	Doing Business in Canada – A Comprehensive Review	4
FLSA	Guide to the Fair Labor Standards Act as It Applies to Wages and Hours Worked	2
HAIS	Surgent's Hot Audit Issues: Substantiation for Cars, Meals, Entertainment, and Gifts	2
LFTE	Surgent's Liquidation of Flow-Through Entities for LLCs and Partnerships	2
OBC4	Taking Your Medicine: Health Care in 2016	4
OGUI	Surgent's Oil and Gas: Understanding Intangible Drilling Costs, Depletion and Working Interest and How it Affects Individual Investors	2
PAIT	Getting More Active with the Passive Activity Rules and the New Net Investment Income Tax	8
PSBO	Surgent's Top 15 Tax Planning Ideas and Strategies for Businesses and Their Owners	2
R199	Surgent's Guide to Revisiting the Section 199 Manufacturer's Deduction – How Big It Is!	2
RCTR	Ground Rules for Consolidated Tax Returns	4
REPT	Surgent's Related Party Transactions: Key Tax Issues, and What to Watch Out For	2
REXE	Surgent's Guide to Reducing Your Business Owner Clients' Exposure to Social Security and Self-Employment Taxes	2
RFDC	Formation, Distributions, and Compensation of S Corporations and Partnerships	2
RIRA	Surgent's Guide to What You Need to Know About Roth IRAs	2
RREG	What You Need to Know About the New Repair Regulations: A Case Study Approach	4
S401	Surgent's Ins and Outs of Setting Up and Administering Solo 401(k)'s for Your Clients	2
SBIP	Selling Your Business: Issues and Planning for Stock and Asset Sales	2
TPHS	Tax Practitioner Horror Stories	2
TPIB	Surgent's Year-End Tax Planning Ideas for the Closely Held Business	2
TTEN	The Top 10 Tax Topics of 2016	8
FMTB	Complying with the Repair Regulations and Understanding Form 3115 in Light of the IRS' Feb. 13, 2015 Clarification	3
HFK1	Hedge Funds: Interpreting and Preparing the Form 1065 Schedule K-1	2
HFST	Hedge Funds: Structures and Other Critical Issues	2

C Corp

DUDI	Performing Tax Due Diligence for Buyers and Sellers of Small and Medium-Sized Businesses	2
ITFR	An Introduction to Tax-Free Reorganizations	2
SVAS	Stock vs. Asset Acquisitions of C Corporations	2
TAOC	Understanding the Statutory Limitations on Corporate Tax Attributes When the Owners Change	2

Estate Tax and Planning

1041	Fiduciary Income Tax Returns – Form 1041 Workshop	8
APRT	Surgent's Asset Protection Techniques – What Works and What Doesn't	2
GIFT	Federal Estate and Gift Tax Returns – Forms 706 and 709 Workshop	8
IEFP	The Best Income Tax, Estate Tax, and Financial Planning Ideas of 2016	8
SOPH	Surgent's Sophisticated Estate Tax Planning for Super High Net Worth Clients	2

Ethics

EFTP	Ethics for Tax Professionals	2
ETHC	Surgent's Ethical Considerations for the CPA	4

Federal Tax

CPE Credits

1041	Fiduciary Income Tax Returns – Form 1041 Workshop	8
ATFB	Advanced Technical Tax Forms Training – LLCs, S Corporations, and Partnerships	8
ATFI	Advanced Technical Tax Forms Training – Form 1040 Issues	8
BCPE	The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent	8
BFTU	The Best Federal Tax Update Course by Surgent	8
BITU	The Best Individual Income Tax Update Course by Surgent	8
BTBB	The Top 50 Business Tax Mistakes Practitioners Make and How to Fix Them	8
CBES	Choosing the Best Entity Structure Under the Tax Law in 2016	8
CGLB	The Complete Guide to Liquidation of Business Entities	8
EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses	8
GIFT	Federal Estate and Gift Tax Returns – Forms 706 and 709 Workshop	8
IEFP	The Best Income Tax, Estate Tax, and Financial Planning Ideas of 2016	8
INBB	The Top 50 Mistakes Practitioners Make and How to Fix Them: Individual Tax and Financial Planning	8
NFFI	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments	8
PAIT	Getting More Active with the Passive Activity Rules and the New Net Investment Income Tax	8
S754	Section 754 Step-Up in Basis: Understanding the Tax Issues for Partnerships and LLCs	2
STRI	Surgent's Advanced Individual Income Tax Return Issues	8
T TEN	The Top 10 Tax Topics of 2016	8
IFCP	Surgent's Individual and Financial-Planning Tax Camp	8

Fin. Planning / Investments

IEFP	The Best Income Tax, Estate Tax, and Financial Planning Ideas of 2016	8
IFCP	Surgent's Individual and Financial-Planning Tax Camp	8

Fraud

FANG	Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone	8
FRAU	Fraud – A Fresh Perspective on its Impact	2

Fraud / Internal Control

FANG	Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone	8
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Government / Nonprofit

ANFP	Auditing Not-for-Profit Entities: Superior Skills for an Effective and Efficient Audit	8
FANG	Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone	8
GAAS	GAAS from A to Z	8
GNAA	Latest Developments in Government and Nonprofit Accounting and Auditing 2016	8
GVAA	Latest Developments in Governmental Accounting and Auditing 2016	8
NPAA	Latest Developments in Nonprofit Accounting and Auditing 2016	8
YBFC	Understanding the Yellow Book: Foundational Concepts and Financial Audits	2
YBYB	A Complete Guide to the Yellow Book	8
UGID	The Essential Course for Performing Single Audits under the New Uniform Guidance for Federal Awards	8
FMIS	Focus on the Mission: Not-for-Profit Accounting and Reporting Today and Tomorrow	8

Individual Tax

ATAX	U.S. Taxation of Resident and Non-Resident Aliens	2
ATFI	Advanced Technical Tax Forms Training – Form 1040 Issues	8
BFTU	The Best Federal Tax Update Course by Surgent	8
BITU	The Best Individual Income Tax Update Course by Surgent	8

Available Webinar Topics

Individual Tax (continued)

CPE Credits

EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses	8
IEFP	The Best Income Tax, Estate Tax, and Financial Planning Ideas of 2016	8
IFDI	Surgent's Individual Forgiveness of Debt Issues: Primary Residence, Credit Cards, Vacation Homes, College Loans and Other Loans	2
IRSC	Surgent's IRS Controversies – What To Do When Your Client Gets Audited	2
ITFC	Surgent's Guide to Getting Ready for Busy Season: Review Individual Tax Form Changes	2
ITSM	Top Individual Tax Planning Strategies for 2016 That Save Clients Money	2
LIVO	Taxation of U.S. Individuals Working and Living Overseas	2
MEDC	Key Issues that Practitioners Need to Know About Medicare	2
NFFI	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments	8
PAIT	Getting More Active with the Passive Activity Rules and the New Net Investment Income Tax	8
REPT	Surgent's Related Party Transactions: Key Tax Issues, and What to Watch Out For	2
SSRB	Social Security, Medicare, and Prescription Drug Retirement Benefits: What Every Baby Boomer Needs to Know Now	8
STRI	Surgent's Advanced Individual Income Tax Return Issues	8
TPHS	Tax Practitioner Horror Stories	2
TTEN	The Top 10 Tax Topics of 2016	8
IFCP	Surgent's Individual and Financial-Planning Tax Camp	8
YEPI	Surgent's Year-End Tax Planning Ideas for Individuals	2
SSMR	Tax and Legal Implications of the Supreme Court's Same-Sex Marriage Ruling	1

Industry

403B	403(b) Plans: Understanding the Unique Characteristics	2
CLCM	Credit, Liquidity, and Capital Management	2
DERH	Accounting for Derivative Instruments and Hedging Activities: An Exploration and Evaluation of ASC Topic 815 and Topic 820 (Fair Value Measurements)	8
FRMT	Financial Risk Management	2
HMMP	Hiring and Motivating for Maximum Employee Productivity	2
MPUT	Managing and Planning in Uncertain Times	2
RERE	Revenue Recognition: A New Day Is Dawning	8
SCEC	Strategies for Corporate Efficiency and Cost Reduction	2
UICF	COSO's Updated Internal Control – Integrated Framework: Critical Concepts in Design, Evaluation, Implementation, and Monitoring	8
IATK	Industry Accountant Toolkit	8
FFFE	Future Financial Issues Facing the Financial Executive	8
KFFE	Key Financial and Economic Issues Facing the Financial Executive	8
BPFA	Best Practices in Finance and Accounting	8
TUAI	Surgent's Tax Update for Accountants in Industry	2
UIC4	Critical Internal Control Concepts Under COSO's Updated Internal Control Framework	4

International Tax

ATAX	U.S. Taxation of Resident and Non-Resident Aliens	2
BOUS	What Mid-size Business Owners Need to Know About the Tax Rules That Impact Them and Their Businesses When They Do Business Outside the U.S.	2
BUHI	Tax Issues Impacting U.S. Businesses Hiring Workers and Independent Contractors Who Work Overseas	2
CTX4	Doing Business in Canada – A Comprehensive Review	4
LIVO	Taxation of U.S. Individuals Working and Living Overseas	2

International Tax (continued)

CPE Credits

FOR1	Foreign Account Tax Compliance Act	2
FOR2	Report of Foreign Bank and Financial Accounts	2

LLC / Partnership / S Corp

ATFB	Advanced Technical Tax Forms Training – LLCs, S Corporations, and Partnerships	8
BCPE	The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent	8
BIGM	Best Ideas for Getting Money and Property Out of the Flow-Through Entity	2
BTBB	The Top 50 Business Tax Mistakes Practitioners Make and How to Fix Them	8
CBES	Choosing the Best Entity Structure Under the Tax Law in 2016	8
CGLB	The Complete Guide to Liquidation of Business Entities	8
COII	Surgent's Cancellation of Indebtedness Issues for Partnerships, LLCs and S Corps: What You Need to Know	2
EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses	8
LFTE	Surgent's Liquidation of Flow-Through Entities for LLCs and Partnerships	2
NFFI	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments	8
PAGR	What Tax Practitioners Need to Know in Order to Advise Their Tax Clients Regarding Partnership Agreements	2
PSPA	Tax Rules Governing the Purchase and Sale of Businesses Conducted by a Partnership or MMLLC Treated as a Partnership	2
PSSC	Tax Rules Governing the Purchase and Sale of a Business Conducted as an S Corporation	2
RFDC	Formation, Distributions, and Compensation of S Corporations and Partnerships	2
S754	Section 754 Step-Up in Basis: Understanding the Tax Issues for Partnerships and LLCs	2

Mergers and Acquisitions

DUDI	Performing Tax Due Diligence for Buyers and Sellers of Small and Medium-Sized Businesses	2
ITFR	An Introduction to Tax-Free Reorganizations	2
PAGR	What Tax Practitioners Need to Know in Order to Advise Their Tax Clients Regarding Partnership Agreements	2
PSPA	Tax Rules Governing the Purchase and Sale of Businesses Conducted by a Partnership or MMLLC Treated as a Partnership	2
PSSC	Tax Rules Governing the Purchase and Sale of a Business Conducted as an S Corporation	2
SVAS	Stock vs. Asset Acquisitions of C Corporations	2
TAOC	Understanding the Statutory Limitations on Corporate Tax Attributes When the Owners Change	2

Multistate Tax

MTEC	Surgent's Multistate Taxation of Electronic Commerce	2
MTPE	Surgent's Multistate Tax – Issues for Pass-Through Entities	2
NEXS	Surgent's Multistate Tax – The Hot New Issues in Determining Nexus	2
STTM	State Taxation of Telecommuters and the Mobile Workforce	2

Payroll Tax

EMIC	Surgent's Employee vs. Independent Contractor: Achieving Success in a Worker Classification Audit	2
FLSA	Guide to the Fair Labor Standards Act as It Applies to Wages and Hours Worked	2
YEPA	Surgent's Year-End Payroll Tax Adjustments and 1099 Issues for Businesses	2
OVER	New Extension of Overtime Pay to More Salaried Workers	1

Pension Plan / IRA

403B	403(b) Plans: Understanding the Unique Characteristics	2
GMOI	The Most Tax Advantaged Ways of Getting Money Out of Your IRA or Pension Plan	2
HCCP	Surgent's Guide to Helping Your Clients Set up a Cafeteria Plan	2
IOSD	Ins and Outs of Self-Directed IRAs	2
RIRA	Surgent's Guide to What You Need to Know About Roth IRAs	2
TIRA	The Top 25 IRA Rules That Every CPA Should Know	2

Available Webinar Topics

Personal Development

CPE Credits

NEGU	Negotiating Unmasked	2
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Specialized

EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses	8
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Tax Update

BCPE	The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent	8
BFTU	The Best Federal Tax Update Course by Surgent	8
BITU	The Best Individual Income Tax Update Course by Surgent	8
MEDC	Key Issues that Practitioners Need to Know About Medicare	2
NFFI	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments	8
RREG	What You Need to Know About the New Repair Regulations: A Case Study Approach	4
TTEN	The Top 10 Tax Topics of 2016	8
TUAI	Surgent's Tax Update for Accountants in Industry	2
TUJM	Surgent's Monthly Tax Update	2

Technology

EXBI	Excel Budgeting Ideas	2
EXHL	Excel 2013 Highlights	2
EXLU	Excel Lookups: Moving Beyond VLOOKUP Limitations	2
EXPV	Excel PivotTables: What You Need to Know	2
EXSC	Excel Shortcuts for Accountants	2
EXTB	Excel Tables and Conditional Summing	2
QB15	QuickBooks 2015: What Accountants Need to Know to Increase Efficiency	2
QBBK	QuickBooks: Saving Time with Bank Feeds (Online Banking Updated)	2
QBBS	QuickBooks: A Systematic Approach to Reconcile Balance Sheet Accounts and Create Supporting Schedules	2
QBCR	QuickBooks Customizing Reports – Getting the Information You Need Quickly	2
QBDR	QuickBooks Client Data Review – Tools to Easily Correct Errors	2
QBEs	QuickBooks – Getting the Most out of QuickBooks Enterprise Solutions	2
QBIC	QuickBooks: Improving Security and Internal Controls	2

Level 4 (Manager / Partner)

Accounting and Auditing

AAAU	Assessing Risk for a High Quality Audit	2
AAUW	Accounting and Auditing Update	8
ACA2	Surgent's Monthly Accounting and Auditing Update for Non-Issuers	2
ACCD	Auditing in the Cloud	2
ANFP	Auditing Not-for-Profit Entities: Superior Skills for an Effective and Efficient Audit	8
CON2	Controllershship Skills Update: Survival Skills	2
CON3	Controllershship Skills Update: Budgeting and Forecasting	2
CONT	Controllershship Skills Update: Risk Management	2
CRAU	Compilations and Reviews: Engagement Performance and Annual Update	8
FANG	Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone	8
GAAS	GAAS from A to Z	8
GNAA	Latest Developments in Government and Nonprofit Accounting and Auditing 2016	8
GVAA	Latest Developments in Governmental Accounting and Auditing 2016	8

Accounting and Auditing (continued)

CPE Credits

NPAA	Latest Developments in Nonprofit Accounting and Auditing 2016	8
CMT4	Preparing Special Purpose Framework Financial Statements: Cash, Modified Cash, and Tax Basis	4
FUR4	Annual FASB Update and Review	4
REV4	Understanding and Implementing the New Revenue Recognition Standard	4
SOC1	How to Understand an SOC 1 Report	2
SSAR	Successfully Navigating the Impacts of SSARS No. 21	2
UFRM	Understanding the Form 5500	2

Audit Staff Level Training

7AUD	Surgent's Customized Audit Skills Training: Level 7 – Manager	8
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Business Management

CLCM	Credit, Liquidity, and Capital Management	2
FRMT	Financial Risk Management	2
HMMP	Hiring and Motivating for Maximum Employee Productivity	2
MPUT	Managing and Planning in Uncertain Times	2
SCEC	Strategies for Corporate Efficiency and Cost Reduction	2

Business Tax

BFTU	The Best Federal Tax Update Course by Surgent	8
BIGM	Best Ideas for Getting Money and Property Out of the Flow-Through Entity	2
BOUS	What Mid-Size Business Owners Need to Know About the Tax Rules That Impact Them and Their Businesses When They Do Business Outside the U.S.	2
BUHI	Tax Issues Impacting U.S. Businesses Hiring Workers and Independent Contractors Who Work Overseas	2
CTX4	Doing Business in Canada – A Comprehensive Review	4
FLSA	Guide to the Fair Labor Standards Act as It Applies to Wages and Hours Worked	2
HFEM	Surgent's Hiring and Firing of Employees – What You Can and Cannot Do	2
RCTR	Ground Rules for Consolidated Tax Returns	4
RREG	What You Need to Know About the New Repair Regulations: A Case Study Approach	4
SBIP	Selling Your Business: Issues and Planning for Stock and Asset Sales	2
TPHS	Tax Practitioner Horror Stories	2

C Corp

DUDI	Performing Tax Due Diligence for Buyers and Sellers of Small and Medium-Sized Businesses	2
ITFR	An Introduction to Tax-Free Reorganizations	2
SVAS	Stock vs. Asset Acquisitions of C Corporations	2
TAOC	Understanding the Statutory Limitations on Corporate Tax Attributes When the Owners Change	2

Estate Tax and Planning

EPIS	Surgent's Latest Estate Planning Ideas and Strategies	2
IEFP	The Best Income Tax, Estate Tax, and Financial Planning Ideas of 2016	8
PMIC	Estate and Life Planning Issues for the Middle-Income Client	8
SOPH	Surgent's Sophisticated Estate Tax Planning for Super High Net Worth Clients	2

Ethics

EFTP	Ethics for Tax Professionals	2
ETHC	Surgent's Ethical Considerations for the CPA	4

Available Webinar Topics

Federal Tax

CPE Credits

ATFB	Advanced Technical Tax Forms Training – LLCs, S Corporations, and Partnerships	8
ATFI	Advanced Technical Tax Forms Training – Form 1040 Issues	8
BCPE	The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent	8
BFTU	The Best Federal Tax Update Course by Surgent	8
BITU	The Best Individual Income Tax Update Course by Surgent	8
EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses	8
IEFP	The Best Income Tax, Estate Tax, and Financial Planning Ideas of 2016	8
NFFI	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments	8
S754	Section 754 Step-Up in Basis: Understanding the Tax Issues for Partnerships and LLCs	2
STRI	Surgent's Advanced Individual Income Tax Return Issues	8
IFCP	Surgent's Individual and Financial-Planning Tax Camp	8

Fin. Planning / Investments

IEFP	The Best Income Tax, Estate Tax, and Financial Planning Ideas of 2016	8
IFCP	Surgent's Individual and Financial-Planning Tax Camp	8

Fraud

FANG	Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone	8
FRAU	Fraud – A Fresh Perspective on Its Impact	2

Fraud / Internal Control

FANG	Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone	8
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Government / Nonprofit

ANFP	Auditing Not-for-Profit Entities: Superior Skills for an Effective and Efficient Audit	8
FANG	Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone	8
GAAS	GAAS from A to Z (GAAS)	8
GNAA	Latest Developments in Government and Nonprofit Accounting and Auditing 2016	8
GVAA	Latest Developments in Governmental Accounting and Auditing 2016	8
NPAA	Latest Developments in Nonprofit Accounting and Auditing 2016	8
YBFC	Understanding the Yellow Book: Foundational Concepts and Financial Audits	2
YBYB	A Complete Guide to the Yellow Book	8

Individual Tax

ATAX	U.S. Taxation of Resident and Non-Resident Aliens	2
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BFTU	The Best Federal Tax Update Course by Surgent	8
BITU	The Best Individual Income Tax Update Course by Surgent	8
EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses	8
IEFP	The Best Income Tax, Estate Tax, and Financial Planning Ideas of 2016	8
ITSM	Top Individual Tax Planning Strategies for 2016 That Save Clients Money	2
LIVO	Taxation of U.S. Individuals Working and Living Overseas	2
MEDC	Key Issues that Practitioners Need to Know About Medicare	2
NFFI	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments	8
SPMB	Surgent's Strategies and Planning for Maximizing Social Security Benefits	2
STRI	Surgent's Advanced Individual Income Tax Return Issues	8
TPHS	Tax Practitioner Horror Stories	2

Individual Tax (continued)

CPE Credits

IFCP	Surgent's Individual and Financial-Planning Tax Camp	8
YEPI	Surgent's Year-End Tax Planning Ideas for Individuals	2

Industry

CLCM	Credit, Liquidity, and Capital Management	2
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SCEC	Strategies for Corporate Efficiency and Cost Reduction	2
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PSSC	Tax Rules Governing the Purchase and Sale of a Business Conducted as an S Corporation	2
S754	Section 754 Step-Up in Basis: Understanding the Tax Issues for Partnerships and LLCs	2

Mergers and Acquisitions

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PSSC	Tax Rules Governing the Purchase and Sale of a Business Conducted as an S Corporation	2
SVAS	Stock vs. Asset Acquisitions of C Corporations	2
TAOC	Understanding the Statutory Limitations on Corporate Tax Attributes When the Owners Change	2

Available Webinar Topics

Payroll Tax

CPE Credits

EMIC	Surgent's Employee vs. Independent Contractor: Achieving Success in a Worker Classification Audit	2
FLSA	Guide to the Fair Labor Standards Act as It Applies to Wages and Hours Worked	2
OVER	New Extension of Overtime Pay to More Salaried Workers	1

Pension Plan / IRA

AWPS	Surgent's Age-Weighted Profit Sharing Plans: Big Benefits for Your Clients	2
GMOI	The Most Tax Advantaged Ways of Getting Money Out of Your IRA or Pension Plan	2
IOSD	Ins and Outs of Self-Directed IRAs	2
TIRA	The Top 25 IRA Rules That Every CPA Should Know	2

Personal Development

NEGU	Negotiating Unmasked	2
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Specialized

EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses	8
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Tax Update

BCPE	The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent	8
BFTU	The Best Federal Tax Update Course by Surgent	8
BITU	The Best Individual Income Tax Update Course by Surgent	8
MEDC	Key Issues that Practitioners Need to Know About Medicare	2
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RREG	What You Need to Know About the New Repair Regulations: A Case Study Approach	4
TUAI	Surgent's Tax Update for Accountants in Industry	2
TUJM	Surgent's Monthly Tax Update	2

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EXBI	Excel Budgeting Ideas	2
EXHL	Excel 2013 Highlights	2
EXLU	Excel Lookups: Moving Beyond VLOOKUP Limitations	2
EXPV	Excel PivotTables: What You Need to Know	2
EXSC	Excel Shortcuts for Accountants	2
EXTB	Excel Tables and Conditional Summing	2
QB15	QuickBooks 2015: What Accountants Need to Know to Increase Efficiency	2
QBBK	QuickBooks: Saving Time with Bank Feeds (Online Banking Updated)	2
QBBS	QuickBooks: A Systematic Approach to Reconcile Balance Sheet Accounts and Create Supporting Schedules	2
QBCR	QuickBooks Customizing Reports – Getting the Information You Need Quickly	2
QBDR	QuickBooks Client Data Review – Tools to Easily Correct Errors	2
QBES	QuickBooks – Getting the Most out of QuickBooks Enterprise Solutions	2
QBIC	QuickBooks: Improving Security and Internal Controls	2
QBTk	QuickBooks: Tips and Tricks for Accountants	2



Available

Self-Study Courses

Depending on your state's requirements, self-study CPE can function effectively as either a supplement to live training or as a convenient way to meet all of your staff's training needs. Surgent offers over 250 unique self-study courses in increments of 1-20 credit hours. Most courses are available in online PDF format, and many topics are also available in on-demand webcast format. On the following pages, we have listed our current self-study courses by topic – for more details, please go to cpenow.com or contact Surgent's in-firm sales team at (484) 588-4197.

Accounting and Auditing

- AACR** Performing Effective and Efficient Compilations and Reviews
- AAFI** Fair Value and Other Financial Reporting Risks for Common Investments and Derivatives
- AAFV** Fair Value Determination for Complex Derivatives and Non-Readily Marketable Securities
- AAU4** Current Issues in Accounting and Auditing: An Annual Update
- AAUP** Accounting and Reporting Update for Tax Practitioners
- AAYR** A&A Year in Review: Exploring the Latest Issues and Challenges Facing CPAs
- ACAU** Annual Accounting and Auditing Update
- ACU4** Annual Accounting Update
- ADC4** Advanced Compilation and Review Engagement Issues
- ADCR** Advanced Compilation and Review Engagement Issues: Striking the Right Balance Between Compliance, Client Service, and Practice Management
- ADED** Avoiding Audit Documentation and Engagement Wrap-Up Deficiencies
- AFPL** Audits of 401(k) Plans: New Developments and Critical Issues for an Effective and Efficient Audit
- AICU** AICPA Update
- ANF4** Tailoring the Audit to Suit a Not-for-Profit Entity
- ANFP** Auditing Not-for-Profit Entities: Superior Skills for an Effective and Efficient Audit
- AUU4** Annual Auditing Update
- CCCB** Fraud: Catching the Crooks Who Cook the Books
- CMCT** Special Purpose Frameworks: Preparing and Reporting on Cash, Modified Cash, and Tax Basis Financial Statements
- CMT4** Preparing Special Purpose Framework Financial Statements: Cash, Modified Cash, and Tax Basis
- CONS** Construction Contractors: Critical Accounting, Auditing, and Tax Issues in Today's Environment
- CRAU** Compilations and Reviews: Engagement Performance and Annual Update
- CROV** Compilation and Review Overview
- CRU4** Compilation and Review Guide and Update
- EDIC** Properly Evaluating the Design and Operating Effectiveness of Internal Controls
- ELC1** Financial Reporting Framework for Small and Medium-Sized Entities (Customized Audit Skills Training Elective)
- ELC2** International Financial Reporting Standards (Customized Audit Skills Training Elective)
- ELC3** IFRS for Small and Medium-Sized Entities (Customized Audit Skills Training Elective)
- ELC4** Private Company Council – Impact on U.S. GAAP (Customized Audit Skills Training Elective)
- ERAW** Effectively and Efficiently Reviewing Audit Workpapers: The First Line of Defense Against Deficient Audits

Available Self-Study Courses

Accounting and Auditing (continued)

FACT	Comprehensive Accounting Issues of Estates and Trusts: Fiduciary Accounting and Tax Issues
FANG	Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone
FAUR	FASB Annual Update And Review: Critical Developments For All CPAs
FLO4	The Statement of Cash Flows: Preparation Guidance and Presentation Illustrations
FNG4	Recent Frauds Occurring in Not-for-Profit Entities and Governments
FSD4	Financial Statement Disclosures: Guide to Current Requirements and Developing Issues
FUPD	FASB Update: New and Recent Accounting Standards Updates
FUR4	Annual FASB Update and Review
FVAL	Fair Value Accounting: Understanding Difficult Issues
FVAO	Fair Value Accounting Overview
GAAS	GAAS from A to Z
GAU4	Latest Developments in Government and Nonprofit Auditing 2016
GNA4	Latest Developments in Government and Nonprofit Accounting 2016
GNAA	Latest Developments in Government and Nonprofit Accounting and Auditing 2016
GVAA	Latest Developments in Governmental Accounting and Auditing 2016
IEDC	Properly Identifying, Evaluating and Documenting Results of Presumed Risk Assessment Audit Procedures
LEAS	Lease Accounting: A Whole New Ballgame
NPAA	Latest Developments in Nonprofit Accounting and Auditing 2016
NPFR	Not-for-Profit Financial Reporting for Today and Tomorrow
OITS	OCBOA: Preparing Income Tax Basis Financial Statements
PSAS	Performing Single Audits in 2016 and Beyond
REV4	Understanding and Implementing the New Revenue Recognition Standard
RFA4	The Auditor's Responsibilities Related to Fraud and Abuse Under GAAS and the Yellow Book
SME4	An Overview of the Financial Reporting Framework for Small and Medium-Sized Entities
SMES	The New Reporting Option: A Financial Reporting Framework for Small and Medium-Sized Entities
UIC4	Critical Internal Control Concepts Under COSO's Updated Internal Control – Integrated Framework
UICF	COSO's Updated Internal Control – Integrated Framework: Critical Concepts in Design, Evaluation, Implementation, and Monitoring

Audit Staff Level Training

A1M1	Transitioning to the Professional World (Audit Skills Training – Level 1)
A1M2	Desired Traits of Entry-Level Auditors (Audit Skills Training: Level 1)
A1M3	Professional Skepticism (Audit Skills Training: Level 1)
A1M4	The Nature of Compilations, Reviews, and Audits (Audit Skills Training: Level 1)
A1M5	Audit Documentation Basics (Audit Skills Training: Level 1)
A1M6	The Basic Audit Concept (Audit Skills Training: Level 1)
A1M7	Internal Control Fundamentals (Audit Skills Training: Level 1)
A1M8	Auditing Cash and Cash Equivalents (Audit Skills Training: Level 1)
A2M1	Performing Effective and Efficient Compilations and Reviews (Audit Skills Training – Level 2)
A2M2	Auditing Accounts Receivable (Audit Skills Training – Level 2)
A2M3	Auditing PP&E, Including Leases (Audit Skills Training – Level 2)
A2M4	Auditing Basic Inventory – Performing Observations (Audit Skills Training – Level 2)
A2M5	Auditing A/P, Accrued Expenses, and Debt (Audit Skills Training – Level 2)
A2M6	Analytical Procedure Fundamentals (Audit Skills Training – Level 2)
A2M7	Sampling Fundamentals (Audit Skills Training – Level 2)
A2M8	Financial Statement Fundamentals (Audit Skills Training – Level 2)

Audit Staff Level Training (continued)

- A3M1** Independence – Non-attest and Attest Services (Audit Skills Training – Level 3)
- A3M2** Assessing Fraud Risk in a Financial Statement Audit (Audit Skills Training – Level 3)
- A3M3** Identifying and Evaluating Audit Risk (Audit Skills Training – Level 3)
- A3M4** Internal Control Testing for Operating Effectiveness (Audit Skills Training – Level 3)
- A3M5** Auditing Common Investments (Audit Skills Training – Level 3)
- A3M6** Auditing Revenue Recognition (Audit Skills Training – Level 3)
- A3M7** Substantive Analytic Procedures (Audit Skills Training – Level 3)
- A3M8** Financial Reporting Complex Issues (Audit Skills Training – Level 3)
- A4M1** Fraud in Smaller and Mid-Size Environments (Audit Skills Training – Level 4)
- A4M2** Responsibilities When Reviewing Workpapers (Audit Skills Training – Level 4)
- A4M3** Assessing Risk for a Higher Quality Audit (Audit Skills Training – Level 4)
- A4M4** Internal Control Advanced Concepts (Audit Skills Training – Level 4)
- A4M5** Auditing Estimates (Audit Skills Training – Level 4)
- A4M6** Maximizing Analytic Procedure Audit Evidence (Audit Skills Training – Level 4)
- A4M7** Performing Research – FASB Codification (Audit Skills Training – Level 4)
- A4M8** Client and Engagement Management (Audit Skills Training – Level 4)
- A5M1** Desired Traits of In-Charges, Seniors and Supervisors (Audit Skills Training – Level 5)
- A5M2** Communicating Internal Control Deficiencies (Audit Skills Training – Level 5)
- A5M3** Auditing Complex Investment Types (Audit Skills Training – Level 5)
- A5M4** Auditing Impairment of Long-Lived Assets (Audit Skills Training – Level 5)
- A5M5** Auditing Contingencies and Going Concern (Audit Skills Training – Level 5)
- A5M6** Modified Audit Reports & Other Special Considerations (Audit Skills Training – Level 5)
- A5M7** Special Audit Engagements Requiring Contractual or Regulatory Reporting (Audit Skills Training – Level 5)
- A5M8** Coaching Staff to Stay on the Right Track (Audit Skills Training – Level 5)
- A6M1** Reviewing Workpapers – Avoiding Deficient Audits (Audit Skills Training – Level 6)
- A6M2** Value-Added Internal Control Communications (Audit Skills Training – Level 6)
- A6M3** Adapting Different Personality Styles (Audit Skills Training – Level 6)
- A6M4** Accounting and Auditing Update (Audit Skills Training – Level 6)
- A7M1** The Art of Discipline and Getting Things Done (Audit Skills Training – Level 7)
- A7M2** Making Rain – Client Service and Selling to Prospects (Audit Skills Training – Level 7)
- A7M3** Critical Performance Measures (Audit Skills Training – Level 7)
- A7M4** The Balanced Leader-Manager (Audit Skills Training – Level 7)
- ELC1** Financial Reporting Framework for Small and Medium-Sized Entities (Customized Audit Skills Training Elective)
- ELC2** International Financial Reporting Standards (Customized Audit Skills Training Elective)
- ELC3** IFRS for Small and Medium-Sized Entities (Customized Audit Skills Training Elective)
- ELC4** Private Company Council – Impact on U.S. GAAP (Customized Audit Skills Training Elective)

Business Law

- BFT4** Federal Tax Update
- HCR4** From Hiring to Firing and Everything In Between: Health Care, Retirement, and Fringe Benefit Tax Issues
- HFE4** From Hiring to Firing and Everything In Between: Legal and Payroll Tax Issues
- HTOF** From Hiring to Firing and Everything In Between: Legal, Tax, and Health Care Issues

Business Management

- A7M1** The Art of Discipline and Getting Things Done (Audit Skills Training – Level 7)
- A7M2** Making Rain – Client Service and Selling to Prospects (Audit Skills Training – Level 7)

Available Self-Study Courses

Business Management (continued)

- A7M3** Critical Performance Measures (Audit Skills Training – Level 7)
- A7M4** The Balanced Leader-Manager (Audit Skills Training – Level 7)
- BCD4** Disaster Recovery Planning for Your CPA Firm, Company, or Client
- BCDR** Business Continuity and Disaster Recovery Planning for Your CPA Firm, Company, or Client
- GBMM** The CPA's Guide to Business Marketing and Management Strategies
- GCA4** Gaining a Competitive Advantage: Critical Skills for CFOs and Controllers
- HCR4** From Hiring to Firing and Everything In Between: Health Care, Retirement, and Fringe Benefit Tax Issues
- HFE4** From Hiring to Firing and Everything In Between: Legal and Payroll Tax Issues
- HTOF** From Hiring to Firing and Everything In Between: Legal, Tax, and Health Care Issues
- IFB4** Innovative Forecasting and Budgeting: Moving Beyond the Traditional Techniques
- PLFB** CFO/Controller's Roadmap to Organization Success With Integrated Planning, Forecasting, and Budgeting
- TCF4** Controller/CFO Update: Hot Topics Facing Today's Financial Professional
- TCFO** Current Developments and Best Practices for Today's CFOs and Controllers
- TDE4** Thriving in a Chaotic Economic Environment: Planning and Strategy Formulation for Your Organization

Business Tax

- BFTU** The Best Federal Tax Update Course by Surgent
- BOUS** Tax Rules Specific to Businesses that Expand Beyond the U.S.
- BTBB** The Top 50 Business Tax Mistakes Practitioners Make and How to Fix Them
- BTP4** Partnerships and LLCs: Avoiding Common Pitfalls Facing Practitioners
- BTS4** Key Partnership and S Corporation Tax Planning Strategies
- CTA4** Corporate Taxation: Advanced Issues
- FMTB** What You Need to Know About the Repair Regulations Now That Tax Season is Over
- HAIS** Surgent's Hot Audit Issues: Substantiation for Cars, Meals, Entertainment, and Gifts
- ICIL** Intermediate Core Tax Issues in Partnerships and LLCs
- ICIS** Intermediate Core Tax Issues in S Corporations
- K1SC** Introduction to K-1 Issues for S Corporation Shareholders
- MERG** Introduction to Mergers and Reorganizations
- NIT4** Surgent's Guide to Understanding the Net Investment Income Tax in 2016
- OBC4** Taking Your Medicine: Health Care in 2016
- OBCR** A Practical Guide to Small Business Health Insurance and Fringe Benefits: 2016 and Beyond
- PAIT** Getting More Active with the Passive Activity Rules and the Net Investment Income Tax
- PAR4** Surgent's Guide to Understanding the Passive Activity Rules in 2016
- PCTR** Preparing C Corporation Tax Returns for New Staff and Para-Professionals
- REXE** Surgent's Guide to Reducing Your Business Owner Clients' Exposure to Social Security and Self-Employment Taxes
- RFDC** Formation, Distributions, and Compensation of S Corporations and Partnerships
- RREG** What You Need to Know About the Final Repair Regulations: A Case Study Approach
- SELL** Buying and Selling a Business: Critical Tax and Structuring Issues
- STDC** Tax Aspects of Stock Options and Deferred Compensation
- TAR4** Critical Tax Aspects of Real Estate Transactions and Investments
- TARE** The 25 Most Important Tax Aspects of Real Estate Transactions and Investments
- TCBU** Shortcuts to Tax Cuts: Business Tax Planning Strategies for S Corporations and LLCs
- TDAP** Surgent's Comprehensive Guide to Tax Depreciation, Amortization, and Property Transactions from Acquisition to Exchange or Disposition

Business Tax (continued)

- TDP4** Surgent's Essential Depreciation Update for Practitioners
- TFBC** Tax Forms Boot Camp: LLCs, Partnerships, and S Corporations
- TTEN** The Top 10 Tax Topics of 2016

Estate Tax and Planning

- 1041** Fiduciary Income Tax Returns – Form 1041 Workshop with Filled-in Forms
- 709R** Review of Form 709 – Gift Tax Return
- AP41** Advanced Form 1041 Practice Workshop
- CECP** What Every Professional Should Know About Elder-Care Planning
- EPIS** Surgent's Latest Estate Planning Ideas and Strategies
- EPVI** Advanced Estate-Planning and Valuation Issues for the Closely Held Business Owner
- ESLI** Estate and Business-Succession Planning Using Life Insurance
- ESTT** Generation-Skipping Transfer Tax: Understanding the Issues for Larger Estates
- FACT** Comprehensive Accounting Issues of Estates and Trusts: Fiduciary Accounting and Tax Issues
- GIFT** Federal Estate and Gift Tax Returns – Forms 706 and 709 Workshop with Filled-in Forms
- HSEO** How to Settle an Estate – An Overview
- IEFP** The Best Income Tax, Estate Tax, and Financial-Planning Ideas of 2016
- IENT** An Introduction to Trusts
- ITEB** Advanced Selected Issues for Trusts, Estates, and Their Beneficiaries
- MFEP** Mastering the Fundamentals of Estate and Gift Tax Planning
- PMEP** Post-Mortem Estate Planning: Forms 706, 1041 & 1040
- PMI4** Select Estate and Life Planning Issues for the Middle-Income Client
- PMIC** Estate and Life Planning Issues for the Middle-Income Client
- SEAZ** How to Settle an Estate for a Client from A to Z
- TCTW** The Complete Trust Workshop

Ethics

- A1M1** Transitioning to the Professional World (Audit Skills Training – Level 1)
- A3M1** Independence – Nonattest and Attest Services (Audit Skills Training – Level 3)
- EFTP** Ethics for Tax Professionals
- ESTP** Ethical Standards for Tax Practitioners
- ETCA** General Ethics: Meeting Your California Requirement
- ETCT** Connecticut Ethics for CPAs
- ETDE** Delaware Ethics for CPAs
- ETFL** Ethics for Florida CPAs
- ETH4** Ethical Considerations for CPAs
- ETHI** General Ethics: Meeting Your Hawaii Requirement
- ETIA** General Ethics: Meeting Your Iowa Requirement
- ETID** General Ethics: Meeting Your Idaho Requirement
- ETIL** General Ethics: Meeting Your Illinois Requirement
- ETIN** General Ethics: Meeting Your Indiana Requirement
- ETKS** General Ethics: Meeting Your Kansas Requirement
- ETKY** General Ethics: Meeting Your Kentucky Requirement
- ETMA** Massachusetts Ethics for CPAs
- ETMD** General Ethics: Meeting Your Maryland Requirement
- ETME** Maine Ethics for CPAs
- ETMS** Mississippi Ethics for CPAs

Ethics (continued)

ETMT	General Ethics: Meeting Your Montana Requirement
ETNC	North Carolina Ethics for CPAs
ETNE	General Ethics: Meeting Your Nebraska Requirement
ETNH	General Ethics: Meeting Your New Hampshire Requirement
ETNM	General Ethics: Meeting Your New Mexico Requirement
ETNV	General Ethics: Meeting Your Nevada Requirement
ETNY	New York Ethics for CPAs
ETOK	General Ethics: Meeting Your Oklahoma Requirement
ETOR	General Ethics: Meeting Your Oregon Requirement
ETP2	Professional Ethics for CPAs (2-hour)
ETP4	Professional Ethics for CPAs (4-hour)
ETPA	Pennsylvania Ethics for CPAs
ETVT	General Ethics: Meeting Your Vermont Requirement
ETWA	Washington Ethics for CPAs
ETX1	General Ethics for Tax Practitioners
ETX2	Ethics of Tax Return Preparation
EXT4	Ethical Considerations In Your Tax Practice

Financial Planning and Investments

CAFP	A Guide to Cafeteria Plans
CCSM	Comparing and Contrasting Retirement Plans for Small- and Medium-Sized Businesses
CECP	What Every Professional Should Know About Elder-Care Planning
CGFP	Surgent's Complete Guide to Personal Financial Planning
CIPP	What Every CPA Should Know About Life Insurance Products and Planning
CIRA	Complete Strategies for Maximizing Contributions, Rollovers, Distributions, and Estate Planning of IRAs, SIMPLEs, SEPs, and Roths
CRPD	Everything You Need to Know About Retirement Plan Distributions
DRMM	Determining How Much Money You Need to Retire, and Tax Ideas and Money Management in Retirement
DRTA	Should You Contribute to a Regular 401(k) or a Roth 401(k)? Which Is Better – When and Why?
ECON	Employee Contributions: SIMPLEs, SEPs, and 401(k) Plans
GSFP	The CPA's Guide to Successful Financial Planning Strategies and Concepts
GWSI	Surgent's Guide to Wall Street Investments and Their New Tax Implications
IEFP	The Best Income Tax, Estate Tax, and Financial-Planning Ideas of 2016
IFCP	Surgent's Individual and Financial-Planning Tax Camp
IRPC	Investment and Retirement Planning in Times of Economic Crisis and Political and Tax-Law Change
LIF1	What Every CPA Needs to Know About the Legal, Tax, Economic, and Investment Features of Life Insurance
MGEN	Multigenerational Financial and Tax Planning for Clients
OHPI	Health Savings Accounts, Long-Term Care, Nursing Homes, and Other Health Planning Issues
RMM1	Retirement Money Management 1 – Process and Concepts
RMM2	Retirement Money Management 2 – Building the Nest Egg
RTSC	Surgent's Guide to Designing and Administering the Roth 401(k), Traditional 401(k), SIMPLE, and Cafeteria Plans
STSS	When to Start Taking Social Security Benefits

Form Preparation Training

- 709R** Review of Form 709 – Gift Tax Return
- ACT2** Critical 1040 Reporting Issues Related to the New Affordable Care Act – Penalties and Premium Tax Credits
- ICIL** Intermediate Core Tax Issues in Partnerships and LLCs
- ICIS** Intermediate Core Tax Issues in S Corporations
- IITP** Individual Income Tax Return Preparation for the Non-Credentialed Tax Preparer
- SIPI** Selected Issues in Preparation of 1040 Individual Income Tax Returns
- SITS** Surgent's Individual Income Tax School
- STRI** Surgent's Advanced Individual Income Tax Return Issues
- TBCL** Tax Forms Boot Camp: LLCs and Partnerships
- TBCS** Tax Forms Boot Camp: S Corporations
- TFBC** Tax Forms Boot Camp: LLCs, Partnerships, and S Corporations

Fraud/Internal Control

- A4M1** Fraud in Smaller and Mid-Size Environments (Audit Skills Training – Level 4)
- CCCB** Fraud: Catching the Crooks Who Cook the Books
- EDIC** Properly Evaluating the Design and Operating Effectiveness of Internal Controls
- FANG** Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone
- FNG4** Recent Frauds Occurring in Not-for-Profit Entities and Governments
- RFA4** The Auditor's Responsibilities Related to Fraud and Abuse Under GAAS and the Yellow Book
- UIC4** Critical Internal Control Concepts Under COSO's Updated Internal Control – Integrated Framework
- UICF** COSO's Updated Internal Control – Integrated Framework: Critical Concepts in Design, Evaluation, Implementation, and Monitoring

Government/Nonprofit

- ANF4** Tailoring the Audit to Suit a Not-for-Profit Entity
- ANFP** Auditing Not-for-Profit Entities: Superior Skills for an Effective and Efficient Audit
- FANG** Fraud and Abuse in Not-for-Profit Entities and Governments: Stealing from Everyone
- FNG4** Recent Frauds Occurring in Not-for-Profit Entities and Governments
- GAAS** GAAS from A to Z
- GAU4** Latest Developments in Government and Nonprofit Auditing 2016
- GNA4** Latest Developments in Government and Nonprofit Accounting 2016
- GNAA** Latest Developments in Government and Nonprofit Accounting and Auditing 2016
- GVA4** Latest Developments in Governmental Accounting and Auditing 2016
- NPAA** Latest Developments in Nonprofit Accounting and Auditing 2016
- NPFR** Not-for-Profit Financial Reporting for Today and Tomorrow
- PSAS** Performing Single Audits in 2016 and Beyond
- RFA4** The Auditor's Responsibilities Related to Fraud and Abuse Under GAAS and the Yellow Book
- YBK4** Performing Financial Audits Under the Yellow Book
- YBYB** A Complete Guide to the Yellow Book

Individual Tax

- ACT2** Critical 1040 Reporting Issues Related to the New Affordable Care Act – Penalties and Premium Tax Credits
- AMTI** Surgent's In-Depth Understanding of the AMT for Individuals
- BFT4** Federal Tax Update
- BFTU** The Best Federal Tax Update Course by Surgent
- BIT4** Individual Income Tax Update
- BITU** The Best Individual Income Tax Update Course by Surgent

Available Self-Study Courses

Individual Tax (continued)

CECP	What Every Professional Should Know About Elder-Care Planning
CGFP	Surgent's Complete Guide to Personal Financial Planning
CIPP	What Every CPA Should Know About Life Insurance Products and Planning
CPMB	Surgent's Calculating a Partner's or LLC Member's Basis
CSSB	Surgent's Guide to Calculating S Corporation Stock Basis and Creating and Maintaining Basis Worksheets
DTTP	How to Avoid Getting Burned in a Divorce: Tax Traps, Tricks, and Planning
EXIB	Hot IRS Tax Examination Issues for Individuals and Businesses
GSFP	The CPA's Guide to Successful Financial Planning Strategies and Concepts
GWSI	Surgent's Guide to Wall Street Investments and Their New Tax Implications
HOVH	Tax Aspects of Home Offices and Vacation Homes
IEFP	The Best Income Tax, Estate Tax, and Financial-Planning Ideas of 2016
IFCP	Surgent's Individual and Financial-Planning Tax Camp
IITP	Individual Income Tax Return Preparation for the Non-Credentialed Tax Preparer
INB4	Individual Income Tax Return Mistakes and How to Fix Them
INBB	The Top 50 Mistakes Practitioners Make and How to Fix Them: Individual Tax and Financial Planning
ITIO	International Tax Issues for Individuals – Going Overseas and Coming to the United States
ITP4	Individual Tax Planning Ideas for 2016
LIF1	What Every CPA Needs to Know About the Legal, Tax, Economic, and Investment Features of Life Insurance
MEDC	Key Issues that Practitioners Need to Know About Medicare
MGEN	Multigenerational Financial and Tax Planning for Clients
NFFI	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments
NIT4	Surgent's Guide to Understanding the Net Investment Income Tax in 2016
PAIT	Getting More Active with the Passive Activity Rules and the Net Investment Income Tax
PAR4	Surgent's Guide to Understanding the Passive Activity Rules in 2016
PITR	Preparing Individual Tax Returns for New Staff and Para-Professionals
SIPI	Selected Issues in Preparation of 1040 Individual Income Tax Returns
SITS	Surgent's Individual Income Tax School
SPMB	Surgent's Strategies and Planning for Maximizing Social Security Benefits
SSR4	Maximizing Your Social Security Benefits
SSRB	Social Security, Medicare, and Prescription Drug Retirement Benefits: What Every Baby Boomer Needs to Know Now
STRI	Surgent's Advanced Individual Income Tax Return Issues
STSS	When to Start Taking Social Security Benefits
TBCE	Tax Benefits for College Education
TTEN	The Top 10 Tax Topics of 2016
UDTI	Using and Disclosing Client Tax Return Information: Rules You Need to Know
UNCR	Understanding NOL Calculations for Individual Tax Returns with Filled-In Forms

Industry

AAFI	Fair Value and Other Financial Reporting Risks for Common Investments and Derivatives
ACU4	Annual Accounting Update
BCD4	Disaster Recovery Planning for Your CPA Firm, Company, or Client
BCDR	Business Continuity and Disaster Recovery Planning for Your CPA Firm, Company, or Client
CAFP	A Guide to Cafeteria Plans
CCCB	Fraud: Catching the Crooks Who Cook the Books
CGPT	The Complete Guide to Payroll Taxes and 1099 Issues

Industry (continued)

- CONS** Construction Contractors: Critical Accounting, Auditing, and Tax Issues in Today's Environment
- ECON** Employee Contributions: SIMPLEs, SEPs, and 401(k) Plans
- FAUR** FASB Annual Update And Review: Critical Developments For All CPAs
- FLO4** The Statement of Cash Flows: Preparation Guidance and Presentation Illustrations
- FSD4** Financial Statement Disclosures: Guide to Current Requirements and Developing Issues
- FUR4** Annual FASB Update and Review
- FVAL** Fair Value Accounting: Understanding Difficult Issues
- GBMM** The CPA's Guide to Business Marketing and Management Strategies
- GCA4** Gaining a Competitive Advantage: Critical Skills for CFOs and Controllers
- HCR4** From Hiring to Firing and Everything In Between: Health Care, Retirement, and Fringe Benefit Tax Issues
- HFE4** From Hiring to Firing and Everything In Between: Legal and Payroll Tax Issues
- HTOF** From Hiring to Firing and Everything In Between: Legal, Tax, and Health Care Issues
- IFB4** Innovative Forecasting and Budgeting: Moving Beyond the Traditional Techniques
- MBAD** MBA in a Day!
- PLFB** CFO/Controller's Roadmap to Organization Success With Integrated Planning, Forecasting, and Budgeting
- REV4** Understanding and Implementing the New Revenue Recognition Standard
- TCF4** Controller/CFO Update: Hot Topics Facing Today's Financial Professional
- TCFO** Current Developments and Best Practices for Today's CFOs and Controllers
- TDE4** Thriving in a Chaotic Economic Environment: Planning and Strategy Formulation for Your Organization
- UIC4** Critical Internal Control Concepts Under COSO's Updated Internal Control – Integrated Framework
- UICF** COSO's Updated Internal Control – Integrated Framework: Critical Concepts in Design, Evaluation, Implementation, and Monitoring

International Tax

- BOUS** Tax Rules Specific to Businesses that Expand Beyond the U.S.
- ITIO** International Tax Issues for Individuals – Going Overseas and Coming to the United States

LLC/Partnership/S Corporation

- ACL4** Limited Liability Companies: Losses, Liquidations, Terminations, Continuations, and Sales
- ACS4** S Corporations: Compensation and Redemptions
- ACTL** Surgent's Advanced Critical Tax Issues for Limited Liability Companies and Partnerships
- ACTS** Surgent's Advanced Critical Tax Issues for S Corporations
- APLW** Advanced Partnership/LLC Workshop: How to Do Optional Step-Up in Basis Under §754 and Related Provisions
- BCP4** S Corporation, Partnership, and LLC Tax Update
- BCPE** The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent
- BTBB** The Top 50 Business Tax Mistakes Practitioners Make and How to Fix Them
- BTP4** Partnerships and LLCs: Avoiding Common Pitfalls Facing Practitioners
- BTS4** Key Partnership and S Corporation Tax Planning Strategies
- CBES** Choosing the Best Entity Structure Under the Tax Law in 2016
- CGLB** The Complete Guide to Liquidation of Business Entities
- CLLC** The Complete Guide to Partnerships and Limited Liability Companies
- CPMB** Surgent's Calculating a Partner's or LLC Member's Basis
- CSSB** Surgent's Guide to Calculating S Corporation Stock Basis and Creating and Maintaining Basis Worksheets
- CTSS** Calculating Tax Basis for a Subchapter S Corporation
- EXIB** Hot IRS Tax Examination Issues for Individuals and Businesses
- HMB4** Mastering Basis Issues for S Corporations, Partnerships, and LLCs
- HMBI** Surgent's Handbook for Mastering Basis, Distributions, and Loss Limitation Issues for S Corporations, LLCs, and Partnerships

Available Self-Study Courses

LLC/Partnership/S Corporation (continued)

- ILLC** Introduction to the Limited Liability Company
- K1SC** Introduction to K-1 Issues for S Corporation Shareholders
- LP10** Surgent's Top 10 Tax Issues in Dealing with LLCs and Partnerships
- NFFI** Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments
- RFDC** Formation, Distributions, and Compensation of S Corporations and Partnerships
- SCA4** S Corporation Taxation: Advanced Issues
- SRPL** New Critical Decisions in Selecting the Best Retirement Plan for Small Businesses in 2016
- TBCL** Tax Forms Boot Camp: LLCs and Partnerships
- TBCS** Tax Forms Boot Camp: S Corporations
- TCBU** Shortcuts to Tax Cuts: Business Tax Planning Strategies for S Corporations and LLCs
- TFBC** Tax Forms Boot Camp: LLCs, Partnerships, and S Corporations
- UNCR** Understanding NOL Calculations for Individual Tax Returns with Filled-In Forms

Pension Plan/IRA

- AFPL** Audits of 401(k) Plans: New Developments and Critical Issues for an Effective and Efficient Audit
- AWPS** Surgent's Age-Weighted Profit Sharing Plans: Big Benefits for Your Clients
- CCSM** Comparing and Contrasting Retirement Plans for Small- and Medium-Sized Businesses
- DRTA** Should You Contribute to a Regular 401(k) or a Roth 401(k)? Which Is Better – When and Why?
- ECON** Employee Contributions: SIMPLEs, SEPs, and 401(k) Plans
- IOSD** Ins and Outs of Self-Directed IRAs
- IRPC** Investment and Retirement Planning in Times of Economic Crisis and Political and Tax-Law Change
- RMM1** Retirement Money Management 1 – Process and Concepts
- RMM2** Retirement Money Management 2 – Building the Nest Egg
- ROTH** Tax Issues and Planning Using Roth IRAs
- RTSC** Surgent's Guide to Designing and Administering the Roth 401(k), Traditional 401(k), SIMPLE, and Cafeteria Plans
- SRPL** New Critical Decisions in Selecting the Best Retirement Plan for Small Businesses in 2016
- UNRI** Understanding Traditional IRAs

Specialized

- CONS** Construction Contractors: Critical Accounting, Auditing, and Tax Issues in Today's Environment
- EXIB** Hot IRS Tax Examination Issues for Individuals and Businesses
- MBAD** MBA in a Day!

Tax Staff Training

- PCTR** Preparing C Corporation Tax Returns for New Staff and Para-Professionals
- PITR** Preparing Individual Tax Returns for New Staff and Para-Professionals
- TFBC** Tax Forms Boot Camp: LLCs, Partnerships, and S Corporations

Tax Update

- ACT2** Critical 1040 Reporting Issues Related to the New Affordable Care Act – Penalties and Premium Tax Credits
- BCP4** S Corporation, Partnership, and LLC Tax Update
- BCPE** The Best S Corporation, Limited Liability, and Partnership Update Course by Surgent
- BFT4** Federal Tax Update
- BFTU** The Best Federal Tax Update Course by Surgent
- BIT4** Individual Income Tax Update
- BITU** The Best Individual Income Tax Update Course by Surgent

Tax Update (continued)

- FMTB** What You Need to Know About the Repair Regulations Now That Tax Season is Over
- IRSU** 2016 Tax Update
- MEDC** Key Issues that Practitioners Need to Know About Medicare
- NFFI** Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments
- RREG** What You Need to Know About the Final Repair Regulations: A Case Study Approach
- TTEN** The Top 10 Tax Topics of 2016

Technology

- CFCS** Microsoft Excel 2013: Creating and Formatting Charts
- CFCT** Microsoft Excel 2013: Creating and Formatting Charts Using a Touch Screen
- EXCH** Microsoft Excel 2010: Creating and Formatting Charts
- EXFF** Microsoft Excel 2010: Working with Formulas and Functions
- EXGS** Microsoft Excel 2010: Getting Started
- GSET** Microsoft Excel 2013: Getting Started Using a Touch Screen
- GSPT** Microsoft PowerPoint 2013: Getting Started Using a Touch Screen
- GSWE** Microsoft Excel 2013: Getting Started
- GSWP** Microsoft PowerPoint 2013: Getting Started
- PPGS** Microsoft PowerPoint 2010: Getting Started
- WDGS** Microsoft Word 2010: Getting Started
- WFFT** Microsoft Excel 2013: Working with Formulas and Functions Using a Touch Screen
- WWFF** Microsoft Excel 2013: Working with Formulas and Functions



To learn more about any of the courses included in this catalog or to discuss your firm's specific needs, please contact our [Firm Solutions Team](#) at 484.588.4197 or salesinfo@surgent.com.