

Agenda

Policy Points of the Tax Cuts and Jobs Act

Simplification vs. complexity Breadth of impacted taxpayers
Temporary vs. permanent changes

Personal Income Tax Rates and Itemized Deduction Limitations

New ordinary income and capital gain rate brackets
Revised “kiddie tax” rules
New standard deduction and loss of personal exemptions
A focus on itemized tax, interest, and charitable deductions
The modified alternative minimum tax Enhanced child and family tax credits
Tax planning strategies

Individual Business Loss and Net Operating Loss Restrictions

New excess aggregate net business loss limitation
Net operating loss carryback and income offset restrictions
Planning for multiple business loss restrictions

Understanding the New 20% Qualified Business Income Deduction

Definition of qualified business income
Definition of specified service business income
Deduction limitations based upon W-2 wages and depreciable property
Different rules for “small” vs. “large” taxpayers
Review of various fact patterns and planning scenarios

Corporate Income Tax Rates and Business Deduction Limitations

New C corporation flat tax Business meals and entertainment
Business interest expense deduction limitations
Small taxpayer tax accounting method simplification
Restrictions on like-kind exchanges

Choosing between a C Corporation and a Pass-Through Entity

Analyzing the C corporation vs. S corporation decision
Revoking the S election
Choice of business entity when starting a new business
Selected partnership tax rule changes
Selected electing small business trust tax rule changes

Bonus Depreciation and the Enhanced Section 179 Deduction

Temporary increase to bonus depreciation
Expansion of Section 179 expensing Increased “luxury” auto depreciation limits
Depreciation of farm property
Depreciation of qualified improvement property

Estate Tax Planning with the Higher Exemption

Impact of the higher exemption on “old school” estate plans
Gift planning Income tax basis planning vs. estate tax planning

Pot Pourri of Other Significant Changes

Repeal of the moving expense deduction
Change to the tax treatment of alimony
Expansion to Section 529 qualifying expenses
No recharacterization of Roth IRA conversions
New taxes on exempt organizations
Selected international tax changes

Understanding the Tax Cuts and Jobs Act
Salt Lake City, UT - Thursday, October 25, 2018

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Learning Objectives

You'll be able to:

Explore the breadth of impacted taxpayers as well as the scope of temporary and permanent changes to the tax code.

Review the modified alternative tax, enhanced child and family tax credits as well as tax planning strategies.

Understand the new corporate income tax rates and limitations on business deductions.

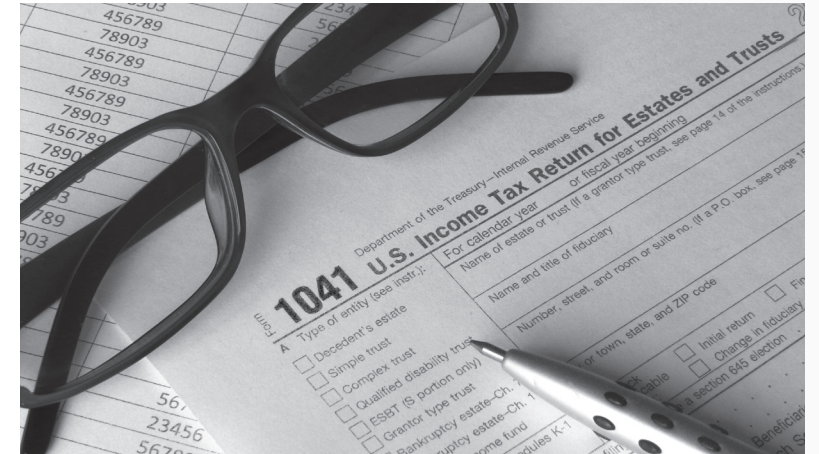
Discuss the impact on estate and gift planning.

Evaluate the tax code changes that apply to exempt organizations and review select international tax changes.



Understanding the Tax Cuts and Jobs Act

Salt Lake City, UT - Thursday, October 25, 2018



Explore the policy points of the Tax Cuts and Jobs Act

Review changes to personal income itemized deductions as well as business loss restrictions

Understand the new 20% qualified business income deduction

Analyze the differences between C corporations and pass through entities when creating a new business

Discuss the Act's effect on estate planning and exempt organizations

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James R. Beaudoin, CPA, PFS, CFP® *Squire & Co., PC, Salt Lake City, UT*

Mr. Beaudoin is a Certified Public Accountant and partner in the CPA and advisory firm of Squire and Company, P.C., of Salt Lake City, Utah. He previously practiced with Pinnock, Robbins, Posey & Richins, P.C.; KPMG Peat Marwick; and with the Private Client Group of Wells Fargo. Mr. Beaudoin also holds the Personal Financial Specialist (PFS) designation from the American Institute of Certified Public Accountants and is a CERTIFIED FINANCIAL PLANNER™ (CFP®) practitioner. His 34 years of practice has focused on income tax and estate planning and compliance for high-wealth individuals and closely-held companies. Mr. Beaudoin is past president of the Salt Lake Estate Planning Council and of the Utah Chapter of the Financial Planning Association. He graduated *cum laude* from Brigham Young University with a Master of Accountancy (Taxation) degree. He is a frequent speaker on income and estate tax planning matters.

Seminar Information

Marriott University Park
480 Wakara Way
Salt Lake City, UT 84108
(801) 581-1000

Tuition

\$299 for individual registration
\$279 for Three or more registrants from the same company at the same time.

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Cancellations: Cancel at least 48 hours before the start of the seminar, and receive a full tuition refund, minus a \$39 service charge for each registrant. Cancellations within 48 hours will receive a credit toward another seminar or the CD/manual package. You may also send another person to take your place

Attendance will be monitored, and attendance certificates will be available after the seminar for most individuals who complete the entire event. Attendance certificates not available at the seminar will be mailed to participants within fifteen business days.

Continuing Education Credit Information

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This intermediate-level group live presentation provides accountants with 8.0 intermediate-level CPE hours in the area of taxes. Learners should have a working knowledge federal taxation, and no advanced preparation for this course is required.

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This program qualifies for 8.0 hours of continuing education credit for enrolled agents and other tax return preparers under Treasury Department Circular #230 Section 10.6(g).

Brandon M. Allfrey, CPA, CGMA *Squire & Co., PC, Salt Lake City, UT*

Mr. Allfrey is a certified public accountant and partner at Squire & Co., PC, based in Orem and Salt Lake City, UTtah. He holds the designation of Global Chartered Management Accountant from the AICPA. Mr. Allfrey's practice focuses on individual and business tax planning, consulting, and compliance for business owners and closely-held companies. Additionally, he works in retirement plan design and compliance issues for plan sponsors and participants. Mr. Allfrey is a graduate of the American Institute of Certified Public Accountant's Leadership Academy and currently serves on the AICPA's Tax Practice Management Committee and as an AICPA Council Member representing Utah, where he is a member of the Board of Directors at the Utah Association of Certified Public Accountants. He is a frequent presenter for the AICPA and UACPA on the latest tax issues and tax practice operations.

Additional Learning

Webinar Series

International Green Construction Code

- **Introduction to the International Green Construction Code (IgCC)**

Thurs., Sept. 20, 2018, 11:00 AM - 12:30 PM CDT

- **Chapters 4-5: Site Development and Material Use**

Thurs., Sept. 20, 2018, 1:00 - 2:30 PM CDT

- **Chapters 6-9: Energy, Water, Environmental Quality and Building Commissioning**

Fri., Sept. 21, 2018, 11:00 AM - 12:30 PM CDT

- **Chapters 10-11: Existing Buildings**

Fri., Sept. 21, 2018, 1:00 - 2:30 PM CDT

Slope Stabilization and Landslide Prevention

- **Analyzing the Stability of Slopes**

Tues., Sept. 25, 2018, 11:00 AM - 2:15 PM CDT

- **Slope Stabilization Methods**

Thurs., Sept. 27, 2018, 11:00 AM - 2:15 PM CDT

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Understanding the Tax Cuts and Jobs Act

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