

Credit Information

Nebraska State Tax Update 2024

This webinar is open to the public and offers accountants 8.0 CPE credits (based on 50-minute hours) of intermediate-level group internet based CPE credits in the area of Taxes. Knowledge of state-level taxation in Nebraska is beneficial, and no advance preparation is recommended. NASBA Sponsor No. 103015.

HalfMoon Education Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.NASBARegistry.org.

HalfMoon Education will provide financial hardship assistance to accountants who wish to attend this event. Contact Frank Chapman at fchapman@halfmoonseminars.org for details and to apply.

The Nebraska State Board of Public Accountancy currently accepts courses approved by NASBA.

The State of Nebraska Judicial Branch has pre-approved this webinar for 6.67 CLE hours for attorneys.

Attendance will be monitored, and attendance certificates will be available after the webinar for those who attend the entire course and score a minimum 80% on the quiz that follows the course (multiple attempts allowed).

On-Demand Credits

The preceding credit information only applies to the live presentation. This course in an on-demand format is not pre-approved by any licensing boards and may not qualify for any credits; please consult your licensing board(s) to ensure that a structured, asynchronous learning format is appropriate.

Nebraska Land Laws

This webinar is open to the public and is designed to qualify for 6.0 PDHs for professional engineers and land surveyors in Nebraska. Continuing education courses for Nebraska engineers or land surveyors are not subject to pre-approval requirements.

The State of Nebraska Judicial Branch has pre-approved this webinar for 6.5 CLE hours for attorneys.

Attendance will be monitored, and attendance certificates will be available after the webinar for those who attend the entire course and score a minimum 80% on the quiz that follows the course (multiple attempts allowed).

On-Demand Credits

The preceding credit information only applies to the live presentation. This course in an on-demand format is not pre-approved by any licensing boards and may not qualify for the same credits; please consult your licensing board(s) to ensure that a structured, asynchronous learning format is appropriate.

Can't Attend? Order these Webinars as an On-Demand Packages!

Recordings of these webinars are available for purchase. See details online for more information and please refer to specific state licensing rules or certification requirements to determine if this learning method is eligible for continuing education credit.

Nebraska Live, Interactive Webinars

- Nebraska State Tax Update 2024
- Nebraska Land Laws

NON-PROFIT
U.S. POSTAGE PAID
EAU CLAIRE, WI
PERMIT NO. 2016

HalfMoon Education Inc.
PO Box 278
Altoona, WI 54720-0278



Nebraska Live, Interactive Webinars

Nebraska State Tax Update 2024

- Tuesday, December 10, 2024 | 8:30 am - 4:10 pm CST

Nebraska Land Laws

- Thursday, December 12, 2024 | 8:30 am - 4:00 pm CST



Save up to 31% on Tuition!

Maximize your savings with Continuing Education Credit Packages and Knowledge Points. Visit halfmoonseminars.org and click on "NEW Packages and Knowledge Points" to learn more!



HalfMoon Education Inc.,
Your LIVE Education Leader Presents

Two Live, Interactive Webinars



Nebraska State Tax Update 2024

Tuesday, December 10, 2024 | 8:30 am - 4:10 pm CST

Credits: Attorneys: 6.67 CLE Hours | Accountants 8.0 CPE Credits
NASBA: 8.0 CPE Credits



Nebraska Land Laws

Thursday, December 12, 2024 | 8:30 am - 4:00 pm CST

Credits: Attorneys: 6.5 CLE Hours | Engineers: 6.5 PDHs
Land Surveyors: 6.5 PDHs

To register, visit us online at
www.halfmoonseminars.org

or call our Customer Service Department at (715) 835-5900



Nebraska State Tax Update 2024

Tuesday, December 10, 2024 | 8:30 am - 4:10 pm CST

Tuition: \$339 per registrant
\$237 per attendee for group registrations of two or more people registering at the same time for the same program. ***That's a savings of 30 percent!***

Credits: Attorneys: Pending | Accountants 8.0 CPE Credits
NASBA: 8.0 CPE Credits

Agenda:

Nebraska Income Tax Update

Recent income tax legal changes Review of recent income tax cases
Significant legal issues
Important developments at the Nebraska Department of Revenue

Nebraska Corporate Tax Update

Review of corporate tax rates and rules Newly-enacted corporate tax changes
Recent case law

Nebraska Property Taxes

Nebraska property tax relief legislation Real property tax issues and updates
Personal property assessments and reporting issues
Property tax assessment, appeal and audit update
Recent case law

Resolving Nebraska Tax Audits and Appeals

Resolving a state tax matter What to do when you get an audit notice
Preserving legal challenges

Economic Development, Business Expansion and Job Creation—Nebraska Incentives

Overview of Nebraska tax incentive programs
Tax increment financing (TIF) Workforce development incentive programs
How to advise companies who want to expand

Sales and Use Tax Update

State and municipal sales tax imposition
Use tax imposition
Industry-specific issues:
• Manufacturing • Retail • Transportation
• Healthcare • Hospitality • Services
• Not-for-profits
Recent developments
Cases and administrative determinations

Ethical Issues for Tax Professionals

Ethics of representing clients in State tax matters
How to avoid conflicts of interest and the ethical aspects of working as a team
When to involve other professionals How to build an effective team

24 NESTTAXU 12 10 WEBR LL

Learn More and Register:
www.halfmoonseminars.org
Customer Service (715) 835-5900 Ext. 1

or scan here



Nebraska Land Laws

Thursday, December 12, 2024 | 8:30 am - 4:00 pm CST

Tuition: \$339 per registrant
\$237 per attendee for group registrations of two or more people registering at the same time for the same program. ***That's a savings of 30 percent!***

Credits: Attorneys: 6.5 CLE Hours | Engineers: 6.5 PDHs
Land Surveyors: 6.5 PDHs

Agenda:

Boundary Law

Understanding basic principles of boundary law
• Determine the intent of the grantor
• Follow the steps of the original surveyor
Evaluating boundary evidence
• Legal descriptions, natural monuments, artificial monuments, adjoining boundaries, surveys and maps, statements and testimony
Methods for resolving boundary disputes

K. Rehan

Water Law Issues

Surface Water 101 Groundwater 101

D. Blankenau

Site Contamination Law and Environmental Due Diligence in Commercial Real Estate Transactions

K. Moore

Land Use Law

Understanding land use law
• Comprehensive planning • Subdivision platting
• Zoning • Restrictive covenants/deed restrictions
• Traffic/parking • Nuisance
Handling land use approvals
• Plats • Re-zoning, including PUD, PD, SUP, CUP
• Variances • Special exceptions
• Interpretations/appeal of staff decisions
Administrative appeals Litigation

W. Siedler Jr.

The Law and Practical Application of Easements

Understanding the legal concept of easements
• Types of easements
Creating easements
• Drafting easements
Terminating easements
Understanding conservation easements

M. Mostek

24 NELNDLAW 12 12 WEBR LL

Learn More and Register:
www.halfmoonseminars.org
Customer Service (715) 835-5900 Ext. 1

or scan here



Faculty

Nebraska State Tax Update 2024

Nicholas Nieman is an attorney with McGrath|North. As a Nebraska-based state and local tax and incentives attorney, he has been working for over 38 years with company executive, tax, legal and site development personnel from around the country. Mr. Nieman has led McGrath|North teams responsible for all aspects of site development and economic incentives in Nebraska, including site selection, site acquisition, site negotiation, regulatory and building approvals, project incentives and project entitlements. He has designed and drafted much of Nebraska's tax, tax incentive and site development legislation. Mr. Nieman earned his B.S.B.A degree, *summa cum laude*, from Creighton University College of Business, and his J.D. degree from Creighton University School of Law.

Matthew Otteman is an attorney with McGrath|North and is chair of the firm's Tax, Trusts and Estates Group. He specializes in taxation, including state and local taxation, state tax disputes and appeals, state business tax incentives, and site selection and planning. He has an extensive background in state tax incentives, including the Nebraska Advantage Act and Iowa's and Missouri's incentive programs. Mr. Otteman graduated *summa cum laude* from Creighton University College of Business, and thereafter received his Certified Public accountant registration. He received his law degree from Creighton University School of Law, graduating *summa cum laude* and then his L.L.M. in Taxation from the University of Alabama School of Law where he was valedictorian graduating *magna cum laude*. Mr. Otteman has been selected as an adjunct faculty member to teach business students at Creighton University College of Business for several years. He has also served as an adjunct faculty member to law students at the Creighton University School of Law. In addition, Mr. Otteman is a frequent speaker to CPA's on a broad range of issues.

Nebraska Land Laws

Katherine Rehan is a partner with Smith Pauley LLP. She is a corporate attorney specializing in employment law, contract negotiation, real estate transactions, mergers and acquisitions, intellectual property, and commercial litigation. Ms. Rehan earned her B.A. degree from the University of Iowa and her J.D. degree from Valparaiso University School of Law.

Don Blankenau is a founding member of Blankenau Willmoth Jarecke LLP. His main area of expertise is Interstate Water Conflict. He has represented clients in a wide-range of water disputes including interstate cases involving the Platte River, Republican River, Missouri River and Apalachicola-Chattahoochee-Flint Rivers. Mr. Blankenau served as legal counsel, assistant director, and interim director of the Nebraska Department of Water Resources. Before attending law school, Mr. Blankenau received a B.S. degree in Natural Resources Management. He received his J.D. degree from the University of Nebraska-Lincoln. In addition to all Nebraska state courts, he is admitted to the United States Supreme Court and multiple federal district and circuit courts.

Kianna Moore is an attorney with Koley Jessen. She assists clients in environmental, real estate, and corporate matters. Ms. Moore navigates clients nationwide though environmental due diligence in mergers and acquisitions and real estate transactions, including satisfaction of All Appropriate Inquiries, Phase I environmental site assessments, Limited Site Investigations ("Phase IIs"), and post-closing continuing obligations. Ms. Moore earned her B.A. degree, *summa cum laude*, from the University of Nebraska-Lincoln, and her J.D. degree from the University of Michigan Law School.

Michael S. Mostek is an attorney from Omaha, Nebraska. Having formed Mostek Law LLC in 2015, his practice is concentrated on environmental, real estate and corporate law. Mr. Mostek earned his J.D. degree at Creighton University School of Law (1985) and his bachelor of arts degree at University of Nebraska at Kearney (Political Science, Business Administration, Speech Communication, 1982). He holds a diploma in trial advocacy skills from the National Institute for Trial Advocacy (1989) and is certificated as a lead auditor for ISO 14000 environmental management systems by the British Standards Institute (1996). For nearly 20 years, Mr. Mostek has been listed as one of the Best Lawyers in America (© Woodward/White Inc.) in the specialty of Environmental Law (2006 - 2024), having been named the Nebraska Environmental Lawyer of the Year in the 2016 and 2021 editions. He is also honored to be listed for years among the Great Plains Super Lawyers in Environmental Law.

William E Seidler Jr. is a shareholder in the Omaha law firm of Seidler & Seidler, P.C., where he practices in the areas of real estate, estate planning and probate.. He is a member of the Omaha, Nebraska State, and American bar associations. Mr. Seidler earned his B.A. degree at Drake University and his J.D. degree at Creighton University School of Law.

For more information on the presenters, including full biographies:
Please vist **www.halfmoonseminars.org** or scan the QR code