



2023 SUMMER EDUCATION SERIES

MAY 24, 2023 | 11am - 12pm PST

Tax Issues for Divorced Taxpayers

Timalyn Bowens, EA

Not all marriages have a happy ending. 40-50% of married couples in the United States file for divorce. It is something you will have to face sooner or later in your practice. Your tax planning strategies don't have to fail along with the marriage. Tune in to equip yourself for the tax planning pivot that divorce brings. We will look at how taxes will affect your client's separation of assets, future income, and tax returns.

JUNE 20, 2023 | 1pm - 2pm PST

Taking the Mystery Out of Revised Energy Credits for Individuals

Annette Nellen, CPA, CGMA, Esq.

Residential energy credits were greatly modified by the Inflation Reduction Act of 2022 and more clients need to be aware of them for the next ten years. Electric vehicle credits were also modified and expanded. The complexity added is astounding, but there is a path to help simplify dealing with these credits. This webinar will cover tips for helping clients claim these credits. Due diligence and planning considerations are presented as well.

JULY 18, 2023 | 11am - 12pm PST

What Would You Do? Ethical Dilemmas in Your Day-to-Day Practice

Eva Rosenberg, EA, CTC

- Your clients bring you tax tips from a "friend."
 - Divorce, business break-up, or other conflicts of interest.
 - You made an error – what do you tell your client?
 - Your boss wants you to sign a return you feel is wrong.
- How are you going to handle these situations? Do you know where to find guidance? If you make the wrong decision, how will it impact your license – or even your hard-won reputation? We will discuss these scenarios, with your input and feedback. So be prepared to participate!

AUGUST 22, 2023 | 11am - 1pm PST

Inventory Expensing & the Cash Method: Changes from the TCJA

Lucien P. Gauthier, Esq., LL.M., CPA, President of the Boston Tax Institute

A discussion of two selected changes made by TCJA: the use of the cash method of accounting and the simplified treatment of inventory by taxpayers whose average annual gross receipts do not exceed \$25M (indexed) and its impact on Regulation 1.471-1 regarding merchandise; and a detailed discussion of final Regulations 1.471-2(b)(6) on the expensing of inventory.



We are offering a **FREE CONTINUING EDUCATION CREDIT*** to all qualifying participants courtesy of our friends at the *American Institute of Certified Tax Planners!*