

IOWA STATE UNIVERSITY

Center for Agricultural Law and Taxation

48th Annual FEDERAL INCOME TAX Schools



DATES & LOCATIONS

IN-PERSON SESSIONS

CEDAR RAPIDS Wednesday–Thursday, November 17–18, 2021

The Hotel at Kirkwood Center • 7725 Kirkwood Boulevard SW, Cedar Rapids, IA 52404 • (319) 848-8700

SIOUX CITY Tuesday–Wednesday, November 30–December 1, 2021

Stoney Creek Hotel & Conference Center • 300 3rd Street, Sioux City, IA 51011 • (712) 234-1100

ANKENY Tuesday–Wednesday, December 7–8, 2021

Courtyard by Marriott Hotel • 2405 SE Creekview Drive, Ankeny, IA 50021 • (515) 422-5555

WEBINARS

Tuesday–Wednesday, November 2–3, 2021

Monday–Tuesday, November 22–23, 2021

Monday–Tuesday, December 13–14, 2021

REGISTER ONLINE TODAY AT [CALT.IASTATE.EDU](https://calt.iastate.edu)
OR CALL **515-294-6222** *See inside for details!*

What our Attendees are Saying...

“The diversity of the speakers and issues is very helpful in prepping for the new filing season.”

“The IT quality of the virtual webinars was very good.”

“The 47th Tax School was outstanding! Terrific speakers on timely topics.”

TAX SCHOOL SPEAKERS

We recruit speakers who know the current issues you are facing. Their breadth of knowledge enables them to offer valuable insights and actionable information.



Kristine Tidgren

Director, Center for Agricultural Law & Taxation (CALT), Iowa State University, Ames, IA
Kristine will teach at all two-day in-person and online courses.

Kristine is an attorney and the Dolezal Adjunct Assistant Professor in the Agricultural Education and Studies Department at ISU. Kristine enjoys researching and analyzing complex tax issues and writes and edits many articles, blogposts, and educational materials. She speaks to groups throughout the country regarding tax and legal topics.



David Repp

Attorney, Dickinson Mackaman Tyler & Hagen PC, Des Moines, IA
David will teach at all two-day in-person and online schools.

David practices primarily in the area of taxation. He provides a broad range of tax counsel on topics including federal and state income tax planning, taxation of employee benefits, equity structure and mergers, and succession planning.



Joe Kristan, CPA

Partner at Eide Bailly LLP, Des Moines, IA
Joe will teach at all two-day in-person and online schools.

Joe has been a tax practitioner since 1984 working primarily with closely held businesses, serving the agriculture, distribution, and manufacturing industries. Joe is the author of the popular *Tax News & Views* blog, www.eidebailly.com/taxblog.



Amie Kuntz

CPA at RubinBrown's National Tax Group
Amie will teach at all two-day in-person and online schools.

Amie provides tax consulting primarily for privately held businesses and high net worth individuals. She has over a decade of diverse tax experience in both public accounting firms and large companies. Amie holds a B.S. in Accounting and Master of Accounting, with a focus on taxation and is a frequent speaker and consultant on technical tax topics.



Ken Wundrow

EA—Experience Consulting
Ken will teach at all online two-day schools.

Ken served as a tax preparer/planner for 38 years. He retired from Mennenga Tax and Financial Service in Madison, Wisconsin, where he prepared more than 525 returns annually for his clients. From his 25 years in public education, he is an excellent teacher who draws on his practical tax and financial experience to relate to attendees at our courses.



Iowa Department of Revenue

The Iowa Department of Revenue will present at all in-person schools, and will host a free webinar for practitioners on December 16 from Noon–2 pm.

CONTINUING EDUCATION CREDITS

IN-PERSON SEMINARS

Each in-person seminar will offer 16 hours of continuing professional education (using a 50-minute hour). No ethics credits will be offered during the in-person sessions. The course will offer 15 hours of IRS CPE (one hour is state-specific), and 16 hours for Iowa tax return preparers. We will also seek credit from the Iowa Commission on Continuing Legal Education, the Iowa Insurance Division, the Iowa Real Estate Commission, and for Certified Financial Planners.

WEBINARS

The November 2–3 and December 13–14 webinars will offer 16 hours of continuing professional education (using a 50-minute hour), including two hours of ethics credit. The online course will offer 16 hours of IRS CPE, and 16 hours for Iowa tax return preparers. We will also seek credit from the Iowa Commission on Continuing Legal Education, the Iowa Insurance Division, the Iowa Real Estate Commission, and for Certified Financial Planners.

The November 22–23, 2021 webinar will offer 16 hours of continuing professional education (using a 50-minute hour). No ethics credits will be offered during this session. The course will offer 16 hours of IRS CPE, and 16 hours for Iowa tax return preparers. We will also seek credit from the Iowa Commission on Continuing Legal Education, the Iowa Insurance Division, the Iowa Real Estate Commission, and for Certified Financial Planners.

ETHICS WEBINARS

The Center for Agricultural Law & Taxation will offer several webinars this fall providing two hours of ethics credit each. Access our website for more information and to register.



48th Annual FEDERAL INCOME TAX Schools

FEES & MATERIALS

Webinar

- \$315 by October 16, \$345 after

In-Person Course

(including lunch and refreshments)

- \$345 by October 16, \$375 after

REGISTRATIONS INCLUDE THESE FEATURES:

Webinar

- The *2021 National Income Tax Workbook* mailed to you before the sessions begin, if registered by October 16. We cannot ship to PO boxes. You will also have access to a digital version of workbooks from the past 10 years.
- Highly interactive sessions with live speakers (no recorded replays)
- Dedicated Q & A sessions with the speakers
- An optional technology test/trouble shooting session in October for anyone concerned about connectivity issues
- Post-session access to a video replay of your sessions at no charge
- Downloadable copies of the teaching slides and other resources used in the sessions

In Person

- The *2021 National Income Tax Workbook* and access to a digital version of the workbooks from the past 10 years
- Lunches, as well as morning and afternoon refreshments
- Downloadable copies of the teaching slides and other resources used in the sessions
- An opportunity to interact with Iowa Department of Revenue policy directors
- Dedicated Q & A sessions with the speakers



CALT is proud to be a member of the Land Grant University Tax Education Foundation, Inc. (LGUTEF), the official professional organization for Land Grant

Universities that teach tax education workshops, seminars, and forums in more than 30 states for over 29,000 tax professionals.

Topics

Our Annual Federal Income Tax Course will cover the following chapters from the *2021 National Income Tax Workbook* as time allows.

Ethics

This chapter discusses important issues that help tax practitioners comply with their ethical obligations. **This chapter will be taught only at the November 2–3 and December 13–14 webinars.** We will also offer separate two-hour ethics webinars in October & December (dates to be announced).

Trusts and Estates

This chapter provides information for tax practitioners preparing a return for a deceased taxpayer, new regulations clarifying the deductions that are available to an estate or a trust, and more.

Business Tax Issues

This chapter discusses some of the issues that tax practitioners encounter when they prepare returns for clients who operate a business, including the business-use-of-the-home deduction for day care providers, maximizing the qualified business income deduction, complying with new partnership capital account reporting requirements, and more.

Agriculture and Natural Resource Issues

This chapter covers emerging topics that affect farmers and ranchers, including tax planning for higher-income years, tax planning for a sale of farm assets, taxation of livestock sales, taxation of crop insurance and disaster payments, net operating losses, and more. **This chapter will be taught at all in-person schools and at the November 22–23 webinar.**

Choice of Entity

This chapter reviews the default and elective classification rules for a business entity. It discusses key tax characteristics to consider in choosing a business entity, and compares the loss limitation rules, self-employment tax, the QBI deduction, and the availability of fringe benefits for different types of business entities.

IRS Issues

This chapter covers timely issues the IRS targets as key issues for practitioners such as ethical challenges in remote work settings, ethical considerations for tax practitioners volunteering on the board of a nonprofit organization, recognizing abusive tax evasion schemes, case studies, and more.

Excellent Tax Instruction for a Reasonable Fee

Individual Issues

This chapter covers several issues tax practitioners encounter when preparing individual income tax returns, including charitable contributions, tax issues for ministers, tax issues to consider when remodeling a home, exclusion of gain on the sale of a principal residence or a rental converted to a principal residence, and more.

Retirement, Investments, and Savings

This chapter covers investment and retirement tax planning issues, including social security planning, IRA conversions, self-directed IRAs, stock options, and more.

Payroll and Credits

This chapter discusses payroll and credit issues including employer credits for family and medical leave, the employee retention credit, the interaction between the paycheck protection program and payroll tax credits, and more.

New and Expiring Legislation

This chapter covers recently enacted tax legislation and procedures, including comprehensive coverage of the tax provisions in the American Rescue Plan Act of 2021 and more.

Rulings and Cases

This chapter summarizes selected rulings and cases that were issued from September 2020 through August 2021. It gives participants an update on issues that are being addressed by the IRS and the courts.

Tax Rates and Useful Tables

This chapter reports the tax rates, deduction limits, credit limits, and income thresholds and limits that change each year.

General Information

Daily In-Person Seminar Schedule

- 7:30am Registration
- 8:30 am Morning Session Begins
- 10:15 am Break
- 10:30 am Morning Session Continues
- 12 pm Lunch
- 12:50 pm Afternoon Program Begins
- 2:30 pm Break
- 2:45 pm Afternoon Session Continues
- 4:30 pm Wrap Up/Sign Out

Daily Webinar Seminar Schedule

- 8:25 am–12 pm Morning Program
- 12–1 pm Lunch
- 1–4:35 pm Afternoon Program

Continuing Education Credit Information:

Participants are awarded credit based upon actual time in attendance for in-person seminars, and actual time in attendance, plus participation in polling questions for live webinars. Certificates of attendance are issued via email to participants after seminars conclude. For EAs, Iowa insurance professionals and CFPs, we submit participant credit hours directly to the accrediting agency.

If you have questions about continuing education credits, please contact us at (515) 294-5217, or see our website at calt.iastate.edu for specific credit hour information.

Lodging: Please make your own reservations directly with a hotel. A block of rooms is reserved until four weeks before each course at the hotel where the course is held. After that time, rooms are available on a first-request basis. When making arrangements, indicate you are attending the 48th Annual Federal Income Tax Schools to qualify for a special rate.

Special Accommodations: If you need special accommodations or have special requests, please make note on your registration form. NOTE: It is advisable to wear layers of clothing as meeting room temperatures vary.

Registration Confirmation/Receipt: You will receive a confirmation email immediately after registration. Your confirmation email will be sent to the email address you provide on your registration form.

Cancellation Policy: Webinar registration fees are NON-REFUNDABLE because a workbook will be mailed at the time of registration. Requests to transfer a registration to another person or a different class will be accommodated for webinars and in-person sessions. These transfers must be completed one week prior to the scheduled session and are subject to the availability of alternative sessions. To cancel an in-person registration and receive a refund, you must contact our office at least 7 days before a scheduled course. There are no refunds for cancellations less than 7 days before a course.

Inclement Weather: In case of inclement weather (determined by the director) you may choose one of the following options: 1) receive a partial refund and have materials mailed to you or 2) transfer to another workshop location on a space available basis.

On-site Registrations: It is possible to register on site if space/materials are available.

2021 REGISTRATION FORM

OR REGISTER ONLINE AT CALT.IASTATE.EDU

Your registration fee includes the National Income Tax Workbook. Each attendee will receive a confirmation email. **Duplicate this form for each individual registration.**

FIRST NAME _____

LAST NAME _____

Please check all that apply:

- I do not require a continuing education certificate.
- CPA EA Attorney* Tax Return Preparer IA Insurance Professional IA Real Estate Professional

My PTIN – P _____ Your name must match the name you used to file for your PTIN.

Insurance NPN# _____

ATTENDEE'S E-MAIL *This will be the e-mail to which webinar links and future communications will be sent.* _____

PHONE NUMBER _____

COMPANY/FIRM _____

STREET ADDRESS *We cannot ship to PO Boxes. You must provide a street address for the 2021 National Income Tax Workbook.* _____

CITY/STATE/ZIP _____

REGISTRATION OPTIONS

ONLINE 48TH ANNUAL FEDERAL INCOME TAX SCHOOLS

\$315 by October 16, \$345 after

- Tuesday–Wednesday, November 2–3, 2021 *(Includes 2 hours of Ethics)* \$ _____
- Monday–Tuesday, November 22–23, 2021 *(No Ethics)* \$ _____
- Monday–Tuesday, December 13–14, 2021 *(Includes 2 hours of Ethics)* \$ _____

IN PERSON 48TH ANNUAL FEDERAL INCOME TAX SCHOOLS

\$345 by October 16, \$375 after

- CEDAR RAPIDS** Wednesday–Thursday, November 17–18, 2021 *(No Ethics)* \$ _____
- SIoux CITY** Tuesday–Wednesday, November 30–December 1, 2021 *(No Ethics)* \$ _____
- ANKENY** Tuesday–Wednesday, December 7–8, 2021 *(No Ethics)* \$ _____

2022 CHECKPOINT FEDERAL TAX HANDBOOK**

(formerly RIA Federal Tax Handbook) \$60, includes shipping (a \$136 value) \$ _____

SUBTOTAL Course Selection(s) and/or Checkpoint Federal Tax Handbook \$ _____

Company Group Discount

\$20 per individual if 3 or more are registered from the same employer — \$ _____

Refer-a-Colleague – Both you and your colleague will receive \$25 off per code

Personal referral code(s): _____, _____, _____ — \$ _____

TOTAL AMOUNT DUE \$ _____

HOW TO REGISTER

ONLINE: calt.iastate.edu

MAIL: Iowa State University Conference Planning & Management, 1601 Golden Aspen Drive, Suite 110 Ames, IA 50010

QUESTIONS: Contact Registration Services at 515-294-6222 or registrations@iastate.edu

CANCELLATION POLICY: Registration fees are NON-REFUNDABLE because a workbook will be mailed to each registrant. Requests to transfer a registration to another person or a different class will be accommodated. These transfers must be completed one week prior to the scheduled session and are subject to the availability of alternative sessions.

If you do not receive webinar links by email within one week of registration, please contact Angela Ossian, Program Coordinator, at (515) 294-5217 or aossian@iastate.edu.

PAYMENT METHOD

- Check enclosed payable to *Iowa State University*
- Charge to: VISA MasterCard
 Discover American Express

CARD NUMBER _____

EXPIRATION DATE _____ SECURITY CODE _____

CARDHOLDER NAME _____

SIGNATURE _____

** If you need CLE credit from a state other than Iowa, contact aossian@iastate.edu in advance.*

*** 2022 Checkpoint Federal Tax Handbook: Ship date depends upon release. Please note: This handbook is available for Tax School attendees only.*



Refer-a-Colleague & Get Rewarded

Do you think the 48th Annual Federal Income Tax Class or the September Seminars would be useful to your colleagues? Why not refer someone who did not attend one of our two-day courses in 2018, 2019, or 2020? Both you and that colleague will

receive \$25 off your registration for the classes they attend in 2021. The reward is earned for each colleague and course, and there is no limit to the amount you can earn. **Contact aossian@iastate.edu to receive your personal referral code today!**

IOWA STATE UNIVERSITY

Center for Agricultural Law and Taxation

College of Agriculture and Life Sciences
211 Curtiss Hall
513 Farmhouse Road
Ames, Iowa 50011

48th Annual
FEDERAL
INCOME TAX
Schools

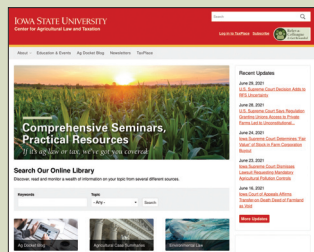
**REGISTER BY
OCTOBER 16 & SAVE!**

CHECK OUT THE TAXPLACE LIBRARY



Find replays of nearly all CALT seminars and webinars, as well as course materials, charts, forms, tax-related articles and more. Visit www.calt.iastate.edu/taxplace to subscribe or to learn more!

Keeping You Up to Speed at calt.iastate.edu



The CALT website is your link to all we do. Visit us regularly — there's always something new! From this portal you have access to an extensive library of agricultural law and taxation resources, including:

- The Ag Docket Blog
- Newsletter Archives
- Event Registrations
- TaxPlace Replays
- Thursday Tax Topics Sign-up
- Library of Tax Articles & Resources