49th Annual Federal Income Tax Schools

What our Attendees are Saying...

“You are offering a great educational service and do an excellent job presenting it to us.”

“Great class. Always get great updates and refreshers before tax and planning season.”

“Thanks for all your hard work. Really appreciate being back in person.”

DATES & LOCATIONS

IN-PERSON SESSIONS

CEDAR RAPIDS  Thursday–Friday, November 3–4, 2022
NEW HOTEL  Hilton Garden Inn • (319) 378-7404 • 4640 N. River Blvd N.E., Cedar Rapids, IA 52441
15 hours IRS CPE (1 hour from Iowa Department of Revenue), no ethics

SIoux City  Thursday–Friday, December 1–2, 2022
Stoney Creek Hotel & Conference Center • (712) 234-1100 • 300 3rd Street, Sioux City, IA 51101
15 hours IRS CPE (1 hour from Iowa Department of Revenue), no ethics

ANKENY  Tuesday–Wednesday, December 6–7, 2022
Courtyard by Marriott Hotel • (515) 422-5555 • 2405 SE Creekview Drive, Ankeny, IA 50021
15 hours IRS CPE (1 hour from Iowa Department of Revenue), no ethics

WEBINARS

Tuesday–Wednesday, November 8–9, 2022 • 16 hours IRS CPE, including 2 hours of ethics

Monday–Tuesday, November 21–22, 2022 • 16 hours of IRS CPE, no ethics

Monday–Tuesday, December 12–13, 2022 • 16 hours of IRS CPE, including 2 hours of ethics

Register online today at calt.iastate.edu or call 515-294-6222!
Jennifer Harrington
Staff Attorney, Center for Agricultural Law & Taxation (CALT), Iowa State University, Ames, IA
Jennifer will teach ethics at the online webinars.
Jennifer focuses on transition planning, specifically in the areas of business entity transitions and estate planning. She also studies ethical issues facing tax professionals.

Joe Kristan, CPA
Partner at Eide Bailly LLP, Des Moines, IA
Joe will teach at all online and in-person courses.
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 in-person 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.

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

Michael Smith
Senior Stakeholder Liaison, IRS
Michael will teach at all online courses.
Michael is a Senior Stakeholder Liaison with the Internal Revenue Service. Michael has held a variety of positions in the Small Business/Self-Employed division of IRS as a Revenue Officer and Collections Manager.

Krista Sullivan
Internal Revenue Service Stakeholder Liaison, Bloomington, MN
Krista will teach at all online and in-person courses.
Krista has been with the IRS for 13 years, previously working in Field Collection as a Group Manager and Revenue Officer. Before joining the IRS, she worked in the private sector in large banking institutions and accounting firms holding a Certified Financial Planner designation.

Kristine Tidgren
Director, Center for Agricultural Law & Taxation (CALT), Iowa State University, Ames, IA
Kristine will teach at all 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 many groups regarding tax and legal topics.

Ken Wundrow
EA–Experience Consulting
Ken will teach at all online courses.
Ken has been a favorite tax school instructor for 23 years. He served as a tax preparer/planner for 38 years, and retired from Mennenga Tax and Financial Service in Madison, Wisconsin, where he prepared more than 525 returns annually for his clients.

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 15 from Noon–2 pm.
Our 49th Annual Federal Income Tax Schools will prepare you for next year’s filing season. The 2022 National Income Tax Workbook will include a thorough review of new tax law and IRS rulings, as well as in-depth coverage of key tax issues. We hope you will plan to join us in person or online at one of our six courses.

FEES & MATERIALS
Webinar:
• $315 by October 21, $345 after
In-Person Course (including lunch and refreshments):
• $345 by October 21, $375 after
Every participant, online or in person, will receive the 2022 National Income Tax Workbook.

DAILY SEMINAR SCHEDULE
Morning Session 8:30 a.m.
Lunch 12:00 p.m.
Afternoon Session 12:50 p.m.
Wrap Up/Sign-out 4:30 p.m.

Topics
Our 49th Annual Federal Income Tax Schools will cover the following chapters from the 2022 National Income Tax Workbook as time allows.

Ethics
This chapter is taught only during the November 8–9 and December 12–13 webinars. This chapter discusses important issues that help tax practitioners comply with their ethical obligations. Topics include discussions of ethical considerations when giving tax opinions, the ethical and legal benefits of email disclaimers, and the ethical duties for a tax practitioner serving as a trustee or other fiduciary. The chapter also includes ten case studies that illustrate real-life ethical scenarios.

Trusts and Estates
This chapter discusses the basis of inherited assets and the character of gain or loss on the sale of inherited assets. It explains when gifts in contemplation of death are included in the gross estate, and how irrevocable life insurance trusts and qualified personal residence trusts can reduce estate tax. This chapter also reviews when section 529 qualified tuition plan assets may be subject to gift tax, and when those assets are included in the gross estate of the plan owner or beneficiary.

Agriculture and Natural Resource Issues
This chapter is taught at all in-person schools and at the November 21–22 webinar. This chapter covers emerging topics that affect farmers and ranchers, including retiring a farm asset, farm rentals, income averaging, divisive reorganizations to divide a farming corporation, and borrowing and lending tax issues for farmers and ranchers.

Business Entity Tax Issues
This chapter examines issues that pertain to business entities, including organizational standards for LLCs seeking exempt status, 501(c) (4) social welfare organizations requirements, and reporting requirements for S corporation basis.

Business Tax Issues
This chapter discusses some of the issues that tax practitioners encounter when they prepare returns for clients who operate a business. Topics include nightly rentals, multilevel marketing, and sale of a business.

IRS Issues
This chapter covers issues the IRS targets as key issues for practitioners. Topics include employer identification numbers, liens and levies, injured spouse allocation, gig economy, IRS transcripts, and Tax Pro and online accounts.

Individual Tax Issues
These chapters cover several issues tax practitioners encounter when preparing individual income tax returns, including the child tax credit and reconciling the advance credit, divorce tax issues, education credits, and standard vs. itemized deductions.

Current Partnership Tax Issues
This chapter discusses partnership elections. It also explains tax issues when partnership interests are issued in connection with the performance of services. Finally, this chapter discusses tracking and reporting partnership basis.

Tax Practice and Procedure
This chapter explains important tax practice and procedural issues, including amended and superseded returns, powers of attorney, and IRS assessments. It also explains the situations in which the IRS can hold a third party liable for the tax liability of another taxpayer as a transferee, nominee, or alter ego.
New and Expiring Legislation
This chapter covers recently enacted tax legislation and procedures. It is organized by subject to help participants quickly find topics of interest and includes a table of tax provisions that expired or are set to expire.

Rulings and Cases
This chapter summarizes selected rulings and cases that were issued from September 2021 through August 2022. 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

Continuing Education Credit Information
We apply for continuing education credit for EAs, Iowa attorneys, Iowa insurance professionals, Iowa real estate professionals and Certified Financial Planners.

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 classes conclude.

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 class at the hotel where the class is held. After that time, rooms are available on a first-request basis. When making arrangements, indicate you are attending the 49th 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.

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.
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 with the IRS.

Insurance NPN# _____________________________________________ ☐ CFP# ___________

ATTENDEE’S E-MAIL ______________________________ PHONE NUMBER ______________________

COMPANY/FIRM ______________________________ STREET ADDRESS ____________________________

We cannot ship to PO Boxes. You must provide a street address for the 2022 National Income Tax Workbook.

CITY/STATE/ZIP ______________________________

REGISTRATION OPTIONS

ONLINE 49TH ANNUAL FEDERAL INCOME TAX SCHOOLS

*315 by October 21, *345 after

☐ Tuesday–Wednesday, November 8–9, 2022 (Includes 2 hours of Ethics) $__________

☐ Monday–Tuesday, November 21–22, 2022 (No Ethics) $__________

☐ Monday–Tuesday, December 12–13, 2022 (Includes 2 hours of Ethics) $__________

IN PERSON 49TH ANNUAL FEDERAL INCOME TAX SCHOOLS

$345 by October 21, $375 after

☐ CEDAR RAPIDS Thursday–Friday, November 3–4, 2022 (No Ethics) $__________

☐ SIOUX CITY Thursday–Friday, December 1–2, 2022 (No Ethics) $__________

☐ ANKENY Tuesday–Wednesday, December 6–7, 2022 (No Ethics) $__________

2023 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 us at (515) 294-5217 or isucalt@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.


Please note: This handbook is available for Tax School attendees only.
Do you think the 49th Annual Federal Income Tax School 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 2019, 2020, or 2021? Both you and that colleague will receive $25 off your registration for the classes they attend in 2022. The reward is earned for each colleague and class, and there is no limit to the amount you can earn. Contact aossian@iastate.edu to receive your personal referral code today!

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