IN-PERSON COURSES

CEDAR RAPIDS  Thursday–Friday, November 2–3, 2023
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

LE MARS  Thursday–Friday, November 30–December 1, 2023
Le Mars Convention Center • 275 12th St. SE, Le Mars, IA 51031
15 hours IRS CPE (1 hour from Iowa Department of Revenue), no ethics

ANKENY  Tuesday–Wednesday, December 12–13, 2023
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

LIVE WEBINARS
Tuesday–Wednesday, November 7–8, 2023 • 16 hours IRS CPE, including 2 hours of ethics
Monday–Tuesday, November 20–21, 2023 • 16 hours of IRS CPE, no ethics
Tuesday–Wednesday, December 5–6, 2023 • 16 hours IRS CPE, including 2 hours of ethics

Register online today at https://go.iastate.edu/69TFAW or call 515-294-6222!
Dan Arnell Belarmino
Senior Stakeholder Liaison, IRS
Dan will teach at all in-person courses.
Dan Arnell Belarmino is a Sr. Stakeholder Liaison Tax Specialist with the Internal Revenue Service. As a Sr. Stakeholder Liaison, he collaborates, informs, and communicates priority outreach messages to all taxpayer communities, including major employers, community associations and tax practitioner organizations to provide significant messages that impact taxpayers to ensure compliance with the tax laws.

Chris Harper
CPA, MBA, DBA and Senior Manager, Hungerford Nichols CPAs + Advisors
Chris will teach at all online two-day courses.
Chris serves on the faculty for Grand Valley State University’s Seidman College of Business as an affiliate instructor in the School of Accounting. A frequent speaker, he has also taught a variety of continuing education courses for state CPA societies. Chris provides accounting and consulting services to a wide variety of clients. He has been serving the tax and accounting needs of businesses and individuals since 1998.

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.

Kelly Myers
Tax Consultant, Myers Consulting Group, LLC, Huntsville, AL
Kelly will teach at all in-person courses.
Kelly provides tax seminars, advisory, and controversy services to clients which include individuals, businesses, and accounting firms. He spent over 30 years with the Internal Revenue Service (retired 2017) with the last 20 years working for the Washington, DC Headquarters as a Senior Technical Advisor. His IRS experience included official guidance projects, examiner and litigation technical support, and implementing new legislation. He leverages his decades of IRS and public accounting experience to strategically add value to a varied client base. He has developed efficient tax strategies in both preparation and controversy arenas.

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.

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 Associate 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.

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 50th Annual Federal Income Tax Schools will prepare you for next year's filing season. The 2023 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.

**Topics**

Our 50th Annual Federal Income Tax Schools will cover the following chapters from the 2023 National Income Tax Workbook as time allows.

**Ethics**

This chapter is taught at the November 7–8 and December 5–6 webinars. This chapter discusses important issues that help tax practitioners comply with their ethical obligations. Topics include the following:

- Ethical considerations when engaging a client
- Ethical challenges in joint representation
- Terminating a client relationship
- Ethical duties in collecting fees and when records can be withheld for nonpayment
- Ten case studies that illustrate real-life ethical scenarios

**Trusts and Estates**

This chapter discusses planning strategies using the gift tax annual exclusion. It explains how to make discounted gifts of interests in a family limited partnership, and how to avoid common IRS challenges to those discounted gifts. This chapter reviews basic Medicaid planning and how decanting a trust can preserve Medicaid eligibility or obtain other more favorable benefits. This chapter provides information on how a fiduciary of an estate can eliminate personal liability for the decedent's unpaid taxes.

**Penalties and Defenses**

This chapter discusses individual, business, and preparer penalties. It also explains what defenses can be asserted against those penalties, and available administrative and statutory penalty relief.

**Form 4797, Sales of Business Property**

Form 4797, Sales of Business Property reports gains and losses from sales, but it is also the collection point for recognized gains calculated on Form 6252, Installment Sale Income; Form 8824, Like-Kind Exchanges; and casualty and theft gains and losses calculated in Section B—Business and Income-Producing Property of Form 4684, Casualties and Thefts. This chapter reviews the tax reporting for the sale of business assets. It explains how to calculate depreciation recapture and installment sale gain, and how to report these amounts on Form 4797, Sales of Business Property. This chapter also explains the calculation and reporting of recapture under I.R.C. §§ 179 and 280F.

**Retirement Tax Issues**

The Setting Every Community Up for Retirement Enhancement 2.0 Act of 2022 (SECURE 2.0), Pub. L. No. 117-328, changed the required beginning date for required minimum distributions from a qualified plan and added several exceptions to the additional tax on early distributions. This chapter discusses the existing rules for required minimum distributions from an IRA or defined contribution plan and the changes enacted by SECURE 2.0. This chapter reviews existing and new rules for early plan distributions and the requirements for hardship distributions. It explains a new option for qualified charitable distributions. Finally, this chapter contains a summary of key provisions in SECURE 2.0.

**Individual Tax Issues: Part 1**

This chapter covers several current issues for tax practitioners preparing individual income tax returns, including the following:

- Casualty losses
- Disaster relief
- New guidance on digital assets
- Mortgage interest deduction

**Individual Tax Issues: Part 2**

This chapter explains new laws and regulations that are important for individual taxpayer returns. It includes the following:

- Premium tax credit – new regulations
- Clean vehicle credits
- Home energy credits
- Household employee tax reporting

**Agriculture and Natural Resource Tax Issues**

This chapter will be taught at the November 20–21 webinar and at all in-person schools. This chapter covers emerging topics that affect farmers and ranchers, including the following:

- Logging

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**Fees & Materials**

**In-Person Course**

(including lunch and refreshments):

- $345 by October 20, $375 after

**Webinar**

- $315 by October 20, $345 after

Every participant, online or in person, will receive the 2023 National Income Tax Workbook.

**Daily Seminar Schedule**

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>8:30 a.m.</td>
<td>Morning Session</td>
</tr>
<tr>
<td>12:00 p.m.</td>
<td>Lunch</td>
</tr>
<tr>
<td>12:50 p.m.</td>
<td>Afternoon Session</td>
</tr>
<tr>
<td>4:30 p.m.</td>
<td>Wrap Up/Sign-out</td>
</tr>
</tbody>
</table>
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 50th 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.
2023 REGISTRATION FORM

Or register online at https://go.iastate.edu/69TFAW

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 – _______ _______ _______ _______ Your name must match the name you used to file for your PTIN with the IRS.

Insurance NPN# ____________________________ ☐ CFP# ____________________________

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 2023 National Income Tax Workbook.

CITY/STATE/ZIP

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

REGISTRATION OPTIONS

ONLINE  50TH ANNUAL FEDERAL INCOME TAX SCHOOLS

$315 by October 20, $345 after
☐ Tuesday–Wednesday, November 7–8, 2023 (Includes 2 hours of Ethics) $________
☐ Monday–Tuesday, November 20–21, 2023 (No Ethics) $________
☐ Tuesday–Wednesday, December 5–6, 2023 (Includes 2 hours of Ethics) $________

IN PERSON  50TH ANNUAL FEDERAL INCOME TAX SCHOOLS

$345 by October 20, $375 after
☐ CEDAR RAPIDS  Thursday–Friday, November 2–3, 2023 (No Ethics) $________
☐ LE MARS  Thursday–Friday, November 30–December 1, 2023 (No Ethics) $________
☐ ANKENY  Tuesday–Wednesday, December 12–13, 2023 (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 $________

TOTAL AMOUNT DUE $________

HOW TO REGISTER

ONLINE: calt.iastate.edu
MAIL: Iowa State University
       1601 Golden Aspen Drive, Suite 110
       Ames, IA 50010

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

If you do not receive webinar links by email within one week of registration, please contact Mitchell Halat at (515) 294-5217 or mhalat@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

** 2023 Checkpoint Federal Tax Handbook: Ship date depends upon release. Please note: This handbook is available for Tax School attendees only.
Join us for the September Seminars!
If you haven't registered for this year's Agricultural Law Seminar and Farm Tax Workshop, there's still time.
Check out the agenda and other information at calt.iastate.edu/events-list.

Nifty Nifty, Look Who's Fifty!
We are very excited that this is Iowa State's fiftieth federal income tax school! If you join us in person, we will be sharing some special memories and, of course, birthday cake. We are so grateful to all of you for your continued support throughout the years. We look forward to many 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