# 2023 WISCONSIN ANNUAL TAX COURSES

BY IOWA STATE UNIVERSITY

**You can find up-to-date information on CE credits and schedules by visiting www.calt.iastate.edu/wisconsin.** *See inside for details.*

## IN-PERSON COURSES

### PEWAUKEE **Monday–Tuesday, November 13–14, 2023**

The Ingelside Hotel • (800) 247-6640 • 2810 Golf Road, Pewaukee, WI 53072

15 hours IRS CPE, including 2 hours of ethics (1 hour from Wisconsin Department of Revenue)

### GREEN BAY **Wednesday–Thursday, November 15–16, 2023**

Radisson Hotel & Conference Center • (920) 471-4997 • 2040 Airport Drive, Green Bay, WI 54313

15 hours IRS CPE, including 2 hours of ethics (1 hour from Wisconsin Department of Revenue)

### NEW LOCATION MADISON WEST/MIDDLETON

**Thursday–Friday, November 16–17, 2023**

Hilton Garden Inn Madison • (608) 831-2220 • 1801 Deming Way, Middleton, WI 53562

15 hours IRS CPE, including 2 hours of ethics (1 hour from Wisconsin Department of Revenue)

## 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

Please reach out to Mitchell Halat at 515-294-5217 or mhalat@iastate.edu with questions.

IOWA STATE UNIVERSITY

**Center for Agricultural Law and Taxation**

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Center for Agricultural Law & Taxation

# FEDERAL INCOME TAX COURSE INSTRUCTORS

**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 and Partner at Eide Bailly LLP

*Joe will teach at all online two-day 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.

**David Repp**

Attorney, Dickinson Mackaman Tyler & Hagen PC

*David will teach at all online two-day 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 in-person and 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

*Kristine will teach at all two-day in-person and online courses.*
*She will also teach the Agricultural Tax Issues 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 throughout the year.

**Doug Van Der Aa**

CPA and Attorney, Van Der Aa Tax Ed, LLC

*Doug will teach at all two-day in-person courses.*

Doug is a lively and energetic speaker – especially on the subject of taxes and ethics. He has been a highly rated speaker and seminar leader for CPA Associations and other organizations throughout the country for more than 15 years. Doug has over 25 years of professional experience, including tax practice in CPA firms and the practice of transactional business and real estate law as an attorney. As a CPA, Doug's practice concentrated on the tax needs of closely held businesses, with their related pass-through entities, complex individual returns, estates and trusts.

**Nate Weber**

Director of Technical Services for Wisconsin Department of Revenue

Nate will be presenting an hour of Wisconsin updates and addressing questions at each of our in-person Wisconsin seminars. Accordingly, in-person courses will offer 15 hours of IRS CPE.

# ANNUAL FEDERAL INCOME TAX COURSE

Our 2023 Annual Federal Income Tax Course 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.

## Fees & Materials

**In-Person Course** (including lunch and refreshments):

- $345 by October 20, $375 after

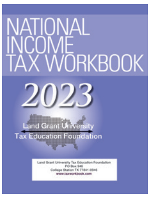
**Webinar:**

- $315 by October 20, $345 after

Every participant, online or in person, will receive the *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 Annual Federal Income Tax Course will cover the following chapters from the *2023 National Income Tax Workbook* as time allows.**

### Ethics

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

- Logging
- Section 126 cost-share exclusion payments
- New guidance on employee vs. independent contractor characterization
- Farm trade or business
- Farming S corporation and C corporation issues

# Excellent Tax Instruction for a Reasonable Fee

### Business Entity Tax Issues

This chapter examines issues that pertain to business entities, including adjusting and reporting S corporation debt basis, a comparison of a redemption vs. a sale of a partnership interest, new Schedules K-2 and K-3 reporting, fixing S corporation eligibility errors, and I.R.C. 501(c)(6) business leagues eligibility and taxation.

### 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 the following:

- Correcting a depreciation schedule for changes in use (e.g., short-term to long-term rental)
- Deducting legal fees
- Information returns
- Limitation on business interest
- New developments in business tax credits

### IRS Issues

This chapter covers issues the IRS targets as key issues for practitioners. Topics include the following:

- Tax scams
- Correspondence audits
- Mailing and receive date rules
- When the IRS pays interest
- Offers in compromise
- Information return intake system
- Statutes of limitations

### Like-Kind Exchange Issues

This chapter provides a practical look at the mechanics of a like-kind exchange, including the following:

- What property qualifies for an exchange
- Timing requirements
- Reporting the exchange
- Sale after the exchange
- Using the exclusion from gain on a principal residence following an exchange

### 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 2022 through August 2023. 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

CE IRS-APPROVED CONTINUING EDUCATION PROVIDER

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, Wisconsin insurance professionals and CFPs, we submit participant credit hours directly to the accrediting agency.

We apply for continuing education credits for attendance from the IRS, Supreme Court of Wisconsin Board of Bar Examiners, Certified Financial Planners Board of Standards and Wisconsin Office of the Commissioner of Insurance. Specific credit information can be found at www.calt.iastate.edu/wisconsin.

### Lodging

Please make your own reservations directly with a hotel. A block of rooms is reserved until three-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 Wisconsin Annual Tax Courses 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.

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.

# 2023 REGISTRATION FORM

## REGISTER ONLINE: https://go.iastate.edu/NUEETZ

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 ____________________

**PROVIDE: PTIN#** *Required for IRS CE Reporting* **INSURANCE NPN#** **CFP#**

FIRM/COMPANY

ADDRESS ____________________ CITY/STATE/ZIP ____________________

ATTENDEE'S EMAIL ____________________ PHONE NUMBER ____________________

*By providing your email address, you are consenting to being contacted by email from the Center for Agricultural Law & Taxation.*

## CONTINUING EDUCATION

Participant MUST provide PTIN/NPN or we will not report credit(s)

☐ I need CPE credit and am a/an:

☐ CPA ☐ CFP ☐ Enrolled Agent ☐ Tax Return Preparer ☐ Insurance Professional ☐ Attorney ☐ Other ________

## AGRICULTURAL TAX ISSUES COURSE *(Pick One)*

☐ **IN PERSON** Tuesday, October 17, 2023 $199 $________________

☐ **ONLINE** Tuesday, October 24, 2023 $199 $________________

## IN PERSON ANNUAL FEDERAL INCOME TAX COURSE

**$345 by October 20, $375 after.** ***(Each Includes 2 hours of Ethics)***

☐ **PEWAUKEE** Monday–Tuesday, November 13–14, 2023 $________________

☐ **GREEN BAY** Wednesday–Thursday, November 15–16, 2023 $________________

☐ **MADISON WEST/MIDDLETON** Thursday–Friday, November 16–17, 2023 $________________

## ONLINE ANNUAL FEDERAL INCOME TAX COURSE

**$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)*** $________________

## ADD INSURANCE CREDIT FILING FEES

☐ **Annual Federal Income Tax Course Filing Fee: $20** $________________

☐ **Agricultural Tax Issues Course Filing Fee: $10** $________________

## TOTAL AMOUNT DUE $________________

## HOW TO REGISTER

**ONLINE: https://go.iastate.edu/NUEETZ**

**BY PHONE:** 515-294-6222. Only credit card payments will be accepted.

**MAIL:** Complete form and enclose check payable to Iowa State University.
**Send to: Iowa State University, 1601 Golden Aspen Dr., Suite 110, Ames, IA 50010**

**QUESTIONS:** Call Mitchell Halat at 515-294-5217 or email mhalat@iastate.edu

# AGRICULTURAL TAX ISSUES COURSE

## In-Person Course

**Tuesday, October 17, 2023**
Stoney Creek Hotel & Conference Center
1100 Imperial Avenue, Rothschild, WI 54474
(715) 355-6858

## Live Webinar

**Tuesday, October 24, 2023**

## Fees & Materials

**In-Person Course:** $199
(includes lunch and refreshments)

**Webinar:** $199

Every participant in the 2023 Agricultural Tax Issues Course will receive a copy of the *2023 Agricultural Tax Issues Workbook.* The workbook will be mailed to webinar participants.


## Course Instructor

**Kristine Tidgren**
Director, Center for Agricultural Law & Taxation (CALT),
Iowa State University, Ames, IA

*Kristine will teach the in-person and online Agricultural Tax Issues Courses.*

## Course Information


The 2023 Agricultural Tax Issues Course will provide a full 8 hours of CPE. Topics in the 200+ -page *Agricultural Tax Issues Workbook* include:

- Hot Topics in Agriculture
- Legislative and Regulatory Update
- Information Return Requirements for Farmers
- Tax Schemes Targeting the Farm
- Tax Issues Arising at the Death of a Farmer
- Livestock Tax Issues
- Participation Rules for Farmers
- Form 4797 Considerations
- Depreciation and Expensing Review
- Sample Return

We will cover as many topics in this one-day course as time allows. The content taught during this course will differ from the agricultural topics covered in the November 20–21 Annual Federal Income Tax webinar.

# *REGISTER BY OCTOBER 20 AND SAVE!*

## Wisconsin Annual Tax Courses

BY IOWA STATE UNIVERSITY

- Annual Federal Income Tax Course
- Agricultural Tax Issues Course

College of Agriculture and Life Sciences
211 Curtiss Hall
513 Farm House Lane
Ames, Iowa 50011

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