


Center for Agricultural Law & Taxation

The Scoop

January 10, 2018



IR-2018-01, Jan. 04, 2018

- The Internal Revenue Service announced that the nation’s tax season will begin Monday, Jan. 29, 2018
- The IRS will begin accepting tax returns on Jan. 29, with nearly 155 million individual tax returns expected to be filed in 2018
- Many software companies and tax professionals will be accepting tax returns before Jan. 29 and then will submit the returns when IRS systems open

2

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IR-2018-01, Jan. 04, 2018

- Although the IRS will begin accepting both electronic and paper tax returns Jan. 29, paper returns will begin processing later in mid-February as system updates continue
- The IRS reminds taxpayers that, by law, the IRS cannot issue refunds claiming the Earned Income Tax Credit (EITC) and the Additional Child Tax Credit (ACTC) before mid-February
- While the IRS will process those returns when received, it cannot issue related refunds before mid-February
- The IRS expects the earliest EITC/ACTC related refunds to be available in taxpayer bank accounts or on debit cards starting on Feb. 27, 2018, if they chose direct deposit and there are no other issues with the tax return
- This applies to the entire refund — even the portion not associated with the EITC and ACTC

3

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IR-2018-01, Jan. 04, 2018

- April 17 Filing Deadline
- The filing deadline to submit 2017 tax returns is Tuesday, April 17, 2018, rather than the traditional April 15 date
- In 2018, April 15 falls on a Sunday, and this would usually move the filing deadline to the following Monday – April 16
- However, Emancipation Day – a legal holiday in the District of Columbia – will be observed on that Monday, which pushes the nation’s filing deadline to Tuesday, April 17, 2018

4

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IR-2018-01, Jan. 04, 2018

- Refunds in 2018
- The IRS still anticipates issuing more than nine out of 10 refunds in less than 21 days, but there are some important factors to keep in mind for taxpayers
- After refunds leave the IRS, it takes additional time for them to be processed and for financial institutions to accept and deposit the refunds to bank accounts and products

5

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IR-2018-01, Jan. 04, 2018


- The IRS reminds taxpayers many financial institutions do not process payments on weekends or holidays, which can affect when refunds reach taxpayers
- For EITC and ACTC filers, the three-day holiday weekend involving Presidents’ Day may affect their refund timing
- The Where’s My Refund? tool on IRS.gov and the IRS2Go phone app will be updated with projected deposit dates for early EITC and ACTC refund filers in late February, so those filers will not see a refund date on Where’s My Refund? or through their software packages until then

6


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Responses to Clients Concerning the Form 1099 R Notices



1099 R Responses



Department of the Treasury
Internal Revenue Service
1973 N RUI.ON WHITE BLVD
OGDEN UT 84201-4021



Notice	CP2095
Tax year	2015
Notice date	December 18, 2017
Social security number	■■■■-■■■■-■■■■
AUR control number	96001
To contact us	Phone 1-800-829-9310

Page 1 of 1

002289-668799-83461-7604 1 109 0.423 373

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1099 R Responses

Your 2015 Form 1040 inquiry is closed
Amount due: \$0.00

Thank you for your response to the notice we sent to you about your 2015 (Form 1040) taxes. We're pleased to tell you that the information you provided resolved the tax issue in question and that our inquiry is now closed.

What you need to do

- If you receive other notices regarding this matter, please disregard them.
- If the IRS sends you any notice of tax you owe not related to this matter, please read it carefully, and take the necessary steps to resolve the issue.

This wasn't an audit. Your return may be examined in the future. Please keep this notice and year documentation in a secure place with your other important documents.

Next steps

- If you sent us a payment based on the proposed changes, you'll receive a refund check within 4-6 weeks as long as you don't owe other tax or debts we're required to collect.
- If you filed a petition with the U.S. Tax Court, the Office of Chief Counsel will contact you regarding the final closing of your case.

Additional information

- Visit www.irs.gov/cp2095.
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORMS (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

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New Partnership Audit Rules Apply to Tax Years Beginning after Dec. 31, 2017

- TEFRA partnership procedures enacted in 1982 have been revised and changed
- The Bipartisan Budget Act of 2015 repealed the TEFRA partnership procedures and the existing rules applicable to electing large partnerships, replacing them with the new rules
- Any adjustment to items of income, gain, loss, deduction, or credit of a partnership for a partnership tax year (and any partner's distributive share thereof) will be determined, and any tax attributable thereto will be assessed and collected, at the partnership level

10

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New Partnership Audit Rules Apply to Tax Years Beginning after Dec. 31, 2017

- Any penalty, addition to tax, or additional amount which relates to an adjustment to any such item or share will also be determined at the partnership level
- The new law will allow partnerships that are required to furnish 100 or fewer Schedules K-1, Partner's Share of Income, Deductions, Credits, etc., to elect out of this new regime
- Generally, a partnership will be able to elect out only if each of its partners is an individual, corporation (including certain types of foreign entities), or estate

11

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New Partnership Audit Rules Apply to Tax Years Beginning after Dec. 31, 2017

- Special rules apply for purposes of determining the number of partners in the case of a partner that is an S corporation.
- Partnerships were allowed to elect to have most of the new partnership audit regime apply to returns of the partnership filed for partnership tax years beginning after Nov. 2, 2015 and before Jan. 1, 2018
- However, effective for tax years beginning after Dec. 31, 2017, the centralized partnership audit rules become mandatory, rather than elective, except for partnerships that meet the above 100-or-fewer requirement

12

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TD 9829 Final Regulation on Partnership Audit Regime

- The IRS has currently, rejected requests to allow disregarded entities and revocable trusts to opt out of the new partnership audit regime
- The issue may be revisited in the future, based on the IRS experience with the new audit process
- Eligible Partners
 - Individuals - Spouses Are Partners
 - C corporations
 - S corporations
 - Any foreign entity that would be treated as a C corporation if it were a domestic corporation
 - Estates of deceased partners

13

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TD 9829 Final Regulation on Partnership Audit Regime

- Taxpayers must provide complete taxpayer identification numbers for non-U.S. partners
- The election out must be made on a timely filed return for the tax year and include the name and TIN of each partner in the partnership

14

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Security



15

Six Questions Preparers Should Ask Themselves About Office Security

- Are all the places where taxpayer information is located protected from unauthorized access and potential danger such as theft, flood and tornado?
- Are there written procedures that prevent unauthorized access and unauthorized processes?
- Is taxpayer information left unsecured?
 - This includes data stored electronically
 - Check desks, photocopiers, mailboxes, vehicles and trashcans
 - What about in rooms in the office or at home where unauthorized access could occur?

16

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Six Questions Preparers Should Ask Themselves About Office Security

- Who authorizes or controls delivery and removal of taxpayer information, including data stored electronically?
- Are the doors to file rooms and computer rooms locked?
- Is there a secure disposal of taxpayer information, such as shredders, burn boxes, or secure temporary file areas for information until it can be properly disposed?

17

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Other Issues



18

**New Mailing Address for Form 8809;
Faxes No Longer Accepted**

- All Forms 8809, Application for Extension of Time to File Information Returns, filed on paper are now processed by the Internal Revenue Service Center in Ogden, Utah
- These paper forms must be mailed. Faxes will not be accepted.
- The mailing address is:
 - Department of the Treasury
 - Internal Revenue Service Center
 - Ogden, UT 84201-0209
- The IRS will only grant extensions for very specific reasons
- For example, records were lost in a disaster or someone responsible for filing the company's returns has an unavoidable absence

19

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**Changes in Verification of Your POA
Identity – E-mail from Tax Professional**

- I wanted to let you know that I experienced a new situation today when calling into the IRS Practitioner line
- I called in to speak to an agent regarding a refund which had not been released from 2015
- The agent stated that beginning 1/3/2018, the IRS agents must verify that they are speaking with the CPA (representative)
- The way the IRS is to verify that it is the CPA is they request your social security number and then will ask questions related to your last filed income tax return

20

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**Changes in Verification of Your POA
Identity – E-mail from Tax Professional**

- When I mentioned that I had given her my CAF number and I had a current PTIN, she stated that those did not matter
- When I asked why, the reason provided is that too many representative's have given out their CAF numbers and the practitioner phone number to have clients call in and pose as the representative
- She also stated that a notice was mailed to all of the practices in November discussing this new procedure
- I have checked with our partners and no notice was received

21

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IRS Contact Response

- After establishing the third-party authorization is on file for the account, you must validate the POA/TIA by performing basic authentication on the callers SSN following procedures in the IRM xxxxx, Required Taxpayer Authentication and IRM xxxxx Additional Authentication
- The POA/TIA must pass authentication on their SSN to be validated as an authorized third party
- This is legit
- My contact is looking for the actual process changes and the notification of upcoming changes
- It all has to do with ID theft, data warehouse thefts and increased security and authentication

22

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Form 1023 EZ Changes



23

Form 1023 EZ Reinstatement Process – Part V

- Revocation
- Complete this section only if you have had your exempt status automatically revoked under § 6033(j)(1) for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under section 4 or 7 of Rev. Proc. 2014-11, 2014-3 I.R.B. 411
- Rev. Proc. 2014-11 establishes several different procedures for reinstating organizations depending upon their size, number of times they have been automatically revoked, and the timeliness of filing for reinstatement

24

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**Form 1023 EZ Reinstatement Process –
Part V**

- Review the revenue procedure and determine which section applies
- You can apply using this form only if you are requesting reinstatement under section 4 or 7 of the revenue procedure
- If you are applying for retroactive reinstatement under section 5 or 6 of Rev. Proc. 2014-11, you must submit the full Form 1023 along with the appropriate reasonable cause statement and a statement confirming you have filed the required annual returns

25

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**Form 1023 EZ Reinstatement Process –
Part V**

- Line 1. Section 4 of Rev. Proc. 2014-11 - Check this box if:
 - You were eligible to file either Form 990-EZ or Form 990-N for each of the three consecutive years that you failed to file
 - This is the first time you have been automatically revoked pursuant to § 6033(j), and
 - You are submitting this application not later than 15 months after the later of the date of your Revocation Letter or the date on which the IRS posted your name on the Revocation List at IRS.gov/Charities-&-Non-Profits/Exempt-Organizations-Select-Check

26

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**Form 1023 EZ Reinstatement Process –
Part V**

- By checking the box, you are also attesting that your failure to file was not intentional and you have put in place procedures to file required returns or notices in the future
- If you are requesting reinstatement under section 4 of Rev. Proc. 2014-11, the foundation classification that you request on Part IV
- Foundation Classification of this form must match the foundation classification you had at the time of your revocation
- Otherwise, you must use Form 1023

27

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Form 1023-EZ Needs More Information

- The instructions to the form has changes
- IRS has asked organizations applying for § 501(c)(3) tax-exempt status on Form 1023-EZ (Streamlined Application for Recognition of Exemption Under Code Section 501(c)(3) of the Internal Revenue Code) to provide more details describing their tax-exempt activities and purposes
- An organization must submit with its application for tax exemption a detailed statement of its proposed activities, unless IRS provides otherwise in applicable regs or published guidance (Reg. § 1.501(a)-1(b)(1)(iii), Reg. § 1.501(c)(3)-1(b)(1)(v))

28

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Form 1023-EZ Needs More Information

- In Part III (Your Specific Activities) of the Instructions for Form 1023-EZ, an organization is advised to consider its past, present, and planned activities in responding
- The organization is asked to briefly describe its mission or most significant activities and to provide a brief summary of its tax-exempt § 501(c)(3) purposes and the activities it engages in to further those purposes
- The organization shouldn't speculate about potential future programs, but rather should describe either actual or planned mission or activities

29

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Form 1023-EZ Needs More Information

- The Instructions provide a number of illustrations of activities or missions that further tax-exempt purposes

30

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Publication 1494 Exempt Amount for Levy – Issued
– Does Not Reflect 2018 Tax Changes

- Rev Proc 2017-58 which was issued before the enactment of the Act, provided the inflation-adjusted amounts for the personal exemption deduction and the standard deduction for 2018
- Those amounts were:
- Personal exemption – \$4,150
- Standard deduction – (1) \$6,500 for single or married filing separately; (2) \$13,000 for married filing jointly and surviving spouses; and (3) \$9,550 for head of household

31

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Publication 1494 Exempt Amount for Levy – Issued
– Does Not Reflect 2018 Tax Changes

- The Tax Cut and Jobs Act (PL 115-97, 12/22/17) reduced to zero the deduction for personal exemptions for tax years that began after Dec. 31, 2017 and before Jan. 1, 2026
- The Act also increased the standard deduction for 2018 to \$24,000 for joint filers and surviving spouses, \$18,000 for heads of household, and \$12,000 for singles and marrieds filing separately
- And, the Act amended § 6334(d) by providing that, for any year for which the personal exemption amount is zero, pre-Act § 6334(d) would be applied by treating \$4,150 as the personal exemption amount

32

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Publication 1494 Exempt Amount for Levy – Issued
– Does Not Reflect 2018 Tax Changes

- IRS has now issued the 2018 table, which sets out for employers the amount exempt from levy based on the frequency of the employee's pay, the number of exemptions he claimed, and his filing status
- IRS Publication 1494 is also used to recompute the exempt amount on levies issued in earlier years for which the taxpayer has given his employer a new statement of exemptions and filing status in 2018
- It is possible that IRS will issue a revised 2018 Publication 1494, perhaps later in January

33

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Publication 1494 Exempt Amount for Levy – Issued – Does Not Reflect 2018 Tax Changes

1. Tables for Filing Amount Exempt from Levy and Changes, Salary, and Other Income of Public and Private Employees, 2018

2. Tables for Filing Amount Exempt from Levy and Changes, Salary, and Other Income of Public and Private Employees, 2018

Filing Status	2017						2018					
	1	2	3	4	5	6	1	2	3	4	5	6
Single	40,000	45,000	50,000	55,000	60,000	65,000	40,000	45,000	50,000	55,000	60,000	65,000
Married	80,000	90,000	100,000	110,000	120,000	130,000	80,000	90,000	100,000	110,000	120,000	130,000
Head of Household	40,000	45,000	50,000	55,000	60,000	65,000	40,000	45,000	50,000	55,000	60,000	65,000
Widow(er)	40,000	45,000	50,000	55,000	60,000	65,000	40,000	45,000	50,000	55,000	60,000	65,000
Unmarried	40,000	45,000	50,000	55,000	60,000	65,000	40,000	45,000	50,000	55,000	60,000	65,000
Married	80,000	90,000	100,000	110,000	120,000	130,000	80,000	90,000	100,000	110,000	120,000	130,000

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Florida – Corporate Tax

- Effective January 17, 2018, the Department of Revenue
 - (1) restores the 6-month extension of time to file the Florida corporate income tax return for calendar year filers
 - (2) conforms the timing of filing returns, making payments, and filing declarations to federal provisions
 - (3) provides payment deadlines for estimated tax payments
 - (4) implements changes to corporate income tax forms

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Missouri Department of Revenue

- The Missouri Legislature passed in 2014, Senate Bill 509 calling for a reduction to the individual income tax rate and created a deduction for business income, with both changes to be phased in over a period of years beginning in 2017
- The law engaged a measure with a trigger mechanism requiring the state's net general revenue to increase by at least \$150 million before the changes could take effect
- Since state revenue surpassed the \$150 million threshold during the last fiscal year, as of Jan. 1, the Department has made the necessary changes triggered by SB 509
- Taxpayers will notice that tax brackets have been bumped up to reflect the change in the Consumer Price Index

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State Issues

- Illinois Employment Laws in 2018 - Starting January 1, employers will be prohibited against disciplining an employee who responds to an emergency text or phone call during working hours when their volunteer emergency services are needed
- Minnesota Employment Laws in 2018 - released their final rules for sick and safe time ordinance
- Ohio Employment Laws in 2018 - requires employers to electronically submit quarterly contribution, payroll, and wage reports

37

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Proposed Legislation



38

Proposed Senate Bill 2256 Extender Legislation – Not law Yet

- Exclusion for discharge of indebtedness on a principal residence
- Mortgage insurance premiums
- Tuition and fees
- Credits for certain nonbusiness energy property
- Credit for residential energy property
- Credit for geothermal heat pump, small wind property and combined heat and power property
- Others as well – less prominent issues

39

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TAS Successfully Advocates for Removal of Preparer Tax Identification Number (PTIN) Holder Email Addresses from Electronic Reading Room

- In an effort to comply with the Freedom of Information Act (FOIA), the IRS posts PTIN application and renewal information in downloadable format online in its Electronic Reading Room
- Before December 1, 2017, the public PTIN information included the email addresses of PTIN holders
- Unfortunately, cyber thieves have been using the downloadable list of email addresses to send “spear phishing” emails to tax return preparers en masse

40

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TAS Successfully Advocates for Removal of Preparer Tax Identification Number (PTIN) Holder Email Addresses from Electronic Reading Room

- The spear phishing email is drafted to appear as if it was sent by a friend, customer, or company
- If the email recipient clicks on a link embedded in the spear phishing email, the cyber thieves are able to remotely take over the preparer’s computer system through the use of viruses and malware and gain access to confidential tax return information of the preparer’s clients
- In response to this issue, the IRS has repeatedly issued press releases warning tax professionals about the spear phishing scheme and recommending a series of computer security measures preparers should take to avoid becoming a victim

41

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TAS Successfully Advocates for Removal of Preparer Tax Identification Number (PTIN) Holder Email Addresses from Electronic Reading Room

- TAS advocated internally for the IRS to remove the email addresses from the ERR by meeting with the IRS Office of Chief Counsel and the Return Preparer Office to determine whether FOIA does, in fact, require the IRS to release the preparers’ email addresses
- After Chief Counsel determined that FOIA does not require such disclosure, on December 1, 2017, the IRS removed the email addresses from the ERR. However, the problem is not immediately solved.

42

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TAS Successfully Advocates for Removal of Preparer Tax Identification Number (PTIN) Holder Email Addresses from Electronic Reading Room

- Cyber thieves who already downloaded the information prior to December 1, 2017 may continue to send spear phishing emails
- In the meantime, preparers should take precautions recommended by the IRS to avoid becoming a victim of these schemes

43

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The IRS is Developing an Online Account for Tax Professionals and Must Make Policy Decisions on Restricting Access

- The IRS is in the process of developing a prototype for the online account application for third parties such as preparers (tentatively referred to as "Tax Pro")
- The IRS conducted focus groups on Tax Pro during the 2017 IRS Nationwide Tax Forums, during which tax professionals, not just limited to practitioners subject to Circular 230 oversight, tested the account and provided suggestions on how to make more navigable, easy to understand, and recommended future capabilities

44

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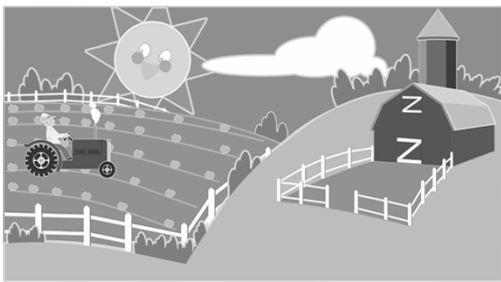
The IRS is Developing an Online Account for Tax Professionals and Must Make Policy Decisions on Restricting Access

- TAS is strongly urging the IRS to restrict third party access to online account applications to only those practitioners subject to IRS oversight under Circular 230
- These practitioners include attorneys, CPAs, enrolled agents, enrolled actuaries, and enrolled retirement plan agents as well as preparers who have obtained the voluntary AFSP Record of Completion once the IRS strengthens the testing requirements in the AFSP
- Without instituting safeguards on third party access early in the development of the online applications, the IRS could inadvertently perpetuate and facilitate preparer misconduct

45

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Questions



46

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Up Coming Classes

- The Tax Cuts and Jobs Act: What it Means for the Pass-Through Business - January 18, 2018 - Online
- On January 18, from 12:00 to 2:00 pm Central, we will review the Act's changes to pass-through business income and impacts to business entity planning with Robert Jamison, author of S Corporation Taxation, published by CCH Incorporated
- To register: <http://bit.ly/taxcutsandjobs>
- \$74 for 2 hours of CPE/CLE
- Registration fee is non-refundable

47

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Up Coming Classes – January 18, 2018 - Instructor

- Robert W. Jamison, Jr., CPA, PhD, Professor Emeritus of Accounting, Indiana University, Kelley School of Business – Indianapolis, author of S Corporation Taxation, published by CCH Incorporated, is a nationally recognized expert on S corporation tax law
- Dr. Jamison has been the lead author of the Business Entities chapter of the National Income Tax Workbook and its predecessor for more than 30 years
- Dr. Jamison's S Corporation Taxation, 2017 Edition, (1,864 pages) published by CCH Incorporated, Chicago, is the go-to book for practitioners who advise clients regarding taxation of S corporations, including formation, operation, termination, and compliance
- Dr. Jamison brings his extensive knowledge of S corporation tax law to this course not only as the main speaker but also in the form of a 350-page outline that includes explanations of the law, examples to illustrate the application of the law, and citations to the law

48

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Up Coming Classes – January 18, 2018

- Enrolled Agents (IRS - RPO Continuing Education) and Other Tax Return Preparers (IRS - RPO Continuing Education) - 2 hours of Tax Law Updates - Program number: Y7WRM-U-00218-18-O
- Attorneys: Iowa Supreme Court Commission on Continuing Legal Education - 2 hours of CLE - Activity Number: 284631
- CPAs: 2 hours of CPE - Iowa - The Iowa Accountancy Examining Board does not pre-approve seminars, but it is left to the individual to determine the appropriate course of study
- Other states - Consult your state's accrediting agency/board for its rules on admissibility of this course
 - It is the responsibility of the attendee to understand and comply with state licensing CPE requirements

49

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So Many Changes! What Tax Practitioners Need to Know for the 2018 Filing Season January 24, 2018 Online

- Co-Sponsored with the Iowa State Bar Association and the Center for Agricultural Law and Taxation
- We have a new tax law and everything is changing
- But, we still have a filing season to get through before the major sections of the law impact returns
- On January 24, from 12:00 to 2:00 pm, we will update tax practitioners with what they need to know to get through the 2018 filing season
- We will also provide an overview of key provisions of the new tax law practitioners must know to advise clients as 2018 gets underway

50

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So Many Changes! What Tax Practitioners Need to Know for the 2018 Filing Season January 24, 2018 Online

- You must register on the ISBA's website at this link: <http://www.iowabar.org/events/EventDetails.aspx?id=1052443&group>
- Questions, contact Christy at cle@iowabar.org or 515-697-7874
- Registration Fee: \$74
- Continuing Education: 120 minutes of instruction
- Curriculum/Field of Study: Taxation
- Level: Basic

51

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So Many Changes! What Tax Practitioners Need to Know for the 2018 Filing Season January 24, 2018
 -Online

- Enrolled agents – 2 hours of Tax Law Updates (IRS - RPO Continuing Education) - Program Number: Y7WRM-U-00219-18-O
- Tax return preparers – 2 hours of Tax Law Updates (IRS - RPO Continuing Education) - Program Number: Y7WRM-U-00219-18-O
- CPAs – 2 hours of CPE – Iowa: The Iowa Accountancy Examining Board does not pre-approve seminars, but it is left to the individual to determine the appropriate course of study
- Other states: Consult your state’s accrediting agency/board for its rules on admissibility of this course
- It is the responsibility of the attendee to understand and comply with state licensing CPE requirements.
- Attorneys – 2 hours of CLE credit, which includes 2 federal credit (pending)

52

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So Many Changes! What Tax Practitioners Need to Know for the 2018 Filing Season January 24, 2018
 -Online

- Speakers:
- Kristy Maitre, EA, is the tax specialist at ISU’s Center for Agricultural Law & Taxation
- Kristine Tidgren, JD, is the assistant director of ISU’s Center for Agricultural Law & Taxation

53

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Free Webinar: Annual Iowa Department of Revenue Update for the 2018 Filing Season January 11, 2018
 -Online

- The Iowa Department of Revenue will provide their annual update, including a summary of the 2017 Legislative Session and information on electronic W-2/1099 reporting
- The IDOR will provide two sessions:
- Thursday, January 11 - Noon to 1 PM
- Friday, January 12 - Noon to 1 PM
- Registration is free. No CPEs will be provided.
- Registration: ► To register for the January 11 session: <https://attendee.gotowebinar.com/register/7509374531580695809>

54

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Free Webinar: Annual Iowa Department of Revenue Update for the 2018 Filing Season January 11, 2018
Online

- The Iowa Department of Revenue will provide their annual update, including a summary of the 2017 Legislative Session and information on electronic W-2/1099 reporting
- The IDOR will provide two sessions:
- Thursday, January 11 - Noon to 1 PM
- Friday, January 12 - Noon to 1 PM
- Registration is free. No CPEs will be provided.
- Registration: ► To register for the January 12 session: <https://attendeegotowebinar.com/register/4569549819256612865>

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Upcoming Scoops

- January 24, 2018 – 8:00 am only
- February 14, 2018
- February 28, 2018
- March 14, 2018
- March 28, 2018
- April 11, 2018
- April 25, 2018
- May 16, 2018
- June 6, 2018

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