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CPAs & Advisors

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FREQUENT SPEAKERS



KAREN ARTASANCHEZ
CPA, MST

SHAREHOLDER



LAUREN LANDOLFI
CPA, MST

PRINCIPAL



LEN NITTI
CPA, MST

PRINCIPAL

GENERAL SESSIONS

FINANCIAL REPORTING REQUIREMENTS FOR LEASES (50 MIN)

This session is designed to provide attorneys with information related to the new financial reporting requirements under GAAP for reporting leases and the impact that these requirements will have on financial statements and debt covenants.

READING FINANCIAL STATEMENTS – WHAT DO THEY TELL YOU? (50 MIN)

This session will help attorneys develop an understanding of financial statement fundamentals, general accounting terminology, and the key components of a financial statement. Additionally, a review of an actual financial statement will highlight where to find valuable information within the statements, helping attorneys communicate better with their clients and their financial professionals.

STRATEGIES FOR REDUCING YOUR 2018 TAXES (90 MIN)

In December 2017, the Tax Cuts and Jobs Act was passed marking the first time in over 30 years in which there was a major overhaul of the Internal Revenue Code. This session will help prepare attorneys to better assist their business and individual clients with their year-end tax planning process by providing an understanding of how various topics important to the tax planning process were impacted by the new legislation including the new rate structure for individual taxpayers, changes to various itemized deductions including mortgage interest and SALT, changes impacting child tax credit and education benefits, changes to corporate tax rate structure, changes to the depreciation rules, new limitation on deductibility of business interest expense, limitations on excess business losses and net operating losses, and the new qualified business income deduction.

TAX CONSIDERATIONS RELATING TO LLC AND PARTNERSHIP OPERATING AGREEMENTS (75 MIN)

While attorneys typically draft the majority of Operating Agreements, many of them struggle with the tax related sections. This session will cover the various tax provisions that should be included in each operating agreement, along with an explanation of their relevance. Provisions to be discussed include capital account maintenance, impact of property and/or service contributions, allocations of taxable income and deductions, tax distribution provisions, and liquidation provisions.

GENERAL SESSIONS

TAX CUTS AND JOBS ACT – CHANGES IMPACTING BUSINESSES (50 MIN)

In December 2017, the Tax Cuts and Jobs Act was passed marking the first time in over 30 years in which there was a major overhaul of the Internal Revenue Code. Many of the provisions in this bill affect businesses of all kinds. This session is designed to help attorneys secure an understanding of the various new provisions of the law impacting businesses and their owners including changes to depreciation, the deductibility of interest expense, net operating loss deductions, deductibility of meals and entertainment expenses, and the new qualified business income deduction.

TAX CUTS AND JOBS ACT – CHANGES IMPACTING INDIVIDUALS (50 MIN)

In December 2017, the Tax Cuts and Jobs Act was passed marking the first time in over 30 years in which there was a major overhaul of the Internal Revenue Code. Many of the provisions in this bill affect individual taxpayers. This session is designed to help attorneys secure an understanding of the various new provisions of the law impacting their clients including the new tax rate structure, changes to the alternative minimum tax, limitations on the deductibility of various itemized deductions and changes to the education and child tax credits.

CYBERSECURITY- PROTECTING SENSITIVE DATA IN A CONNECTED WORLD (50 MIN)

This seminar will demystify cybersecurity threats and provide practical recommendations on how to protect yourself and your sensitive information online. Topics to be discussed will include various types of modern threats, how to identify phishing attempts, how to determine your cyber risk, and protective measures to be taken.

NEW GUIDANCE ON QUALIFIED OPPORTUNITY ZONES: HERE'S WHAT YOU NEED TO KNOW (50 MIN)

Recent guidance related to investments in Qualified Opportunity Zones (QOZ) and Qualified Opportunity Funds (QOF) have been issued providing taxpayers investing in QOZ's via QOF's with significant income tax advantages potentially allowing for the deferral of the gain recognition until 12/31/2026, a reduction in a portion of taxable gain on the property sold, or an exclusion from taxable gain on the appreciation attributable to the replacement property. This session will address the following topics: (1) types of gains that qualify for deferral, (2) time frames to invest in a QOF, (3) manner of electing deferral, (4) self-certification of QOFs, (5) valuation of QOF assets, (6) QOZ businesses, (7) the definition of "original use" and (8) what is meant by "substantial improvement".

REAL ESTATE SESSIONS

CAPITAL GAIN VERSUS DEALER ORDINARY INCOME PLANNING AND REVENUE RECOGNITION (50 MIN)

This session will provide attorneys with an explanation of the tax consequences of being treated as a dealer versus an investor in the context of real estate transactions. We will also cover how to determine if a taxpayer is a dealer or an investor. In addition we will review planning opportunities.

LESSEE/LESSOR TAX ISSUES (50 MIN)

This session will provide an overview of the various issues that impact lessees and lessors including the tax treatment of tenant improvements, rent holidays, and lease acquisition costs.

NEW JERSEY TAX CONSIDERATIONS FOR REAL ESTATE OWNERS (50 MIN)

During this session we will discuss New Jersey tax matters affecting real estate owners including the requirements of the New Jersey Bulk Sale Law, sales tax considerations with respect to real estate related transactions including capital improvements and services provided to tenants, and use tax considerations related to purchases. Additionally, we will provide an overview of the urban enterprise zone tax incentives available to real estate owners.

SECTION 1031 AND 1033 EXCHANGES OF REAL ESTATE (50 MIN)

This session is designed to help attorneys gain an understanding of the requirements to complete voluntary (Section 1031) and involuntary (Section 1033) tax deferred exchanges, including the various timing deadlines, identifying replacement property, and utilizing qualified intermediaries.

TAX CUTS AND JOBS ACT – CHANGES IMPACTING REAL ESTATE (50 MIN)

In December 2017, the Tax Cuts and Jobs Act was passed marking the first time in over 30 years in which there was a major overhaul of the Internal Revenue Code. Many of the provisions in this bill affects the real estate industry. This session is designed to help attorneys dealing with clients in the real estate industry secure an understanding of the various new provisions of the law including the new qualified business income deduction, changes to the deductibility of business interest expense, updates to the net operating loss deduction rules, changes to the depreciation rules and others.

INTERNATIONAL SESSIONS

NAVIGATING FOREIGN WATERS: DISCUSSION ON THE U.S. LAWS FOR FOREIGN ACCOUNTS COMPLIANCE (75 MIN)

This seminar will focus on current topics related to foreign account compliance and will address FATCA, FinCEN Form 114 (FBAR), Form 8938, Streamlined Domestic Offshore Procedures, Pre-Immigration Tax Planning.

INTERNATIONAL TAX PLANNING AND FOREIGN ACCOUNT COMPLIANCE (50 MIN)

This session addresses basic tax structures to promote foreign investment in U.S. real estate as well as U.S. investment in foreign real estate. Due to the hefty penalties in this area for failure to properly disclose foreign transactions, this session will address the required forms, the rules under FIRPTA, as well as failures to comply with the various reporting requirements.

TAX CUTS AND JOBS ACT – CHANGES IMPACTING INTERNATIONAL TAXATION (50 MIN)

In December 2017, the Tax Cuts and Jobs Act was passed marking the first time in over 30 years in which there was a major overhaul of the Internal Revenue Code. Many of the provisions in this bill affect businesses with foreign operations. This session is designed to help attorneys dealing with clients with businesses overseas secure an understanding of the various new provisions of the law including the new Repatriation Tax, the GILTI inclusion and deduction, the new Foreign Derived Intangible Income (FDII) Deduction, and changes to the Dividends Received Deduction, the deductibility of business interest expense, updates to the net operating loss deduction rules, changes to the depreciation rules and others.

M&A SESSIONS

TAX CUTS AND JOBS ACT – IMPACT ON M&A TRANSACTIONS (75 MIN)

In December 2017, the Tax Cuts and Jobs Act was passed marking the first time in over 30 years in which there was a major overhaul of the Internal Revenue Code. Many of the provisions in this bill will have an impact on merger and acquisition transactions. This session is designed to help attorneys involved in the M&A world secure an understanding of the various new provisions of the law that will have an impact on those transactions including the new corporate rate structure, changes to the depreciation rules, the new limitation on the deductibility of business interest and net operating losses and a discussion on choice of entity.

COMING SOON

READING TAX RETURNS – WHAT DO THEY TELL YOU? (GENERAL)

QUALIFIED BUSINESS INCOME DEDUCTION (GENERAL)

ESTATE PLANNING BASICS (GENERAL)

INCOME TAXATION OF ESTATES AND TRUSTS (GENERAL)

SUCCESSION PLANNING – PREPARING FOR AN EXIT/SALE (M&A)

BUSINESS VALUATION BASICS (M&A)

For more information, or to be alerted when new CLE sessions become available, please reach out to your WilkinGuttenplan advisor or email us at CLE@wgcpas.com.


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No fees/costs to attend.

1 CLECredit = 50 minutes
2 CLECredits = 100 minutes

