



Income Tax Updates: Individual & Business
January 17 & 18, 2023
TXCPA El Paso CPE Registration Form
 TSBPA Sponsor ID: 0385

--	--	--

Last NameFirst NameMI

--

Firm

--	--	--	--

AddressCityStateZip

--	--

TelephoneE-Mail

These CPE classes will take place at the UTEP Graduate Business Center located at 201 E. Main Drive, Suite 110, Room 110-C. Lunch will be provided and parking validation is included.

Course Name	CPE Hours	Member	Non-member
INDIVIDUAL INCOME TAX UPDATE with Blaise Bender, CPA 8:30am – 4:30pm, Tuesday, January 17, 2023	8 CPE Hrs	\$225	\$275
BUSINESS INCOME TAX UPDATE with Blaise Bender, CPA 8:30am – 4:30pm, Wednesday, January 18, 2023	8 CPE Hrs	\$225	\$275
REGISTER FOR BOTH & SAVE!	16 CPE Hrs	\$400	\$500

Total Remittance ** \$

For more information, please contact Beverly Longoria via e-mail: blongoria@txcpael Paso.cpa. You can mail your registration form and check made out to TXCPA El Paso to P.O. Box 222173, El Paso, TX 79913 or email your form and pay online at <https://paypal.me/EPTSCPA>.

Cancellation Policy: If you cancel your registration prior to the day of the class, a Voucher for the amount paid will be issued. The voucher can be used for any current fiscal year Chapter CPE course before May 31, 2023. If you sign up and you do not attend, you will still be billed for the cost of the course. All No-shows without prior notification will forfeit the full registration fee.

Individual Income Tax Update (8 hours)

Intermediate Course

Blaise C. Bender

January 17, 2023

This seminar will cover the recently passed Inflation Reduction Act impacting individuals and the Infrastructure Bill that also impacts individuals. The seminar shall also include updated information regarding IRS Revenue Rulings, Revenue Procedures, Tax Court Decisions as well as New and Proposed Regulations. Pending legislation before Congress will also be discussed this will include the likely passage of Secure Act 2.0. The session will also review changes to the tax forms impacting the upcoming tax season. The seminar is designed to not only provide information with respect to the upcoming tax season but also assist CPAs in tax planning for their clients. Among the areas covered are the following:

- Tax Filing Status and Tax Rates
- Items of Gross Income and Revised Exclusions from Gross Income
- Updates to Capital Gains and Reporting
- Updates on Passive Activity Loss Issues and At-Risk Rules
- Passthrough Basis Reporting
- Updates on Adjustments to Gross Income
- Update on Retirement Plans
- Revised Standard Deduction and Itemized Deduction Provisions
- Revised Qualified Business Income Deduction
- Updates to Individual Tax Credits Including Child Tax Credit, Earned Income Credit,
- Revised and New Energy Credits
- Updates to Trusts, estates and Gifting
- Proposed Legislation that could impact 2023 and 2024

Objectives: The objectives for this seminar include the following:

1. Provide the CPA with an update on legislative and tax matters impacting individuals with the upcoming tax season.
2. Provide an update on IRS positions impacting individual tax reporting.
3. Provide an update on proposed legislative matters impacting individual tax reporting

Business Income Tax Update (8 hours)

Intermediate Course

Blaise C. Bender

January 18, 2023

This seminar will cover Legislative, Judicial and IRS Guidance of the past year as it pertains to Sole Proprietorships, C Corporations, S Corporations, Partnerships and LLCs. Seminar shall also include business tax provisions under both the Inflation Reduction Act and Infrastructure Act passed by the Biden Administration. Recently issued IRS Regulations, Proposed Regulations, Recent Revenue Rulings, Revenue Procedures and Tax Court Decisions, along with advice memorandums will also be discussed. The Seminar is designed to assist CPAs in business tax planning matters. The session will also include discussion of proposed IRS administrative changes designed to create greater efficiency and response to our clients. The seminar will conclude with the Texas Tax Update. Among the topics discussed include the following:

- Sole Proprietorship Tax Update
- Continued Aggressive Hobby Loss Examinations Involving Texas Farm and Ranch Businesses
- Recent Developments on General Business Deductions
- Revised Operating Loss Provisions and Limitations
- C Corporation Tax Update including New Minimum Tax
- Business Reporting Requirements Expansion
- Business Tax Credit Update including New Energy Credits
- S Corporation Update including Basis Issues and AAA and expended IRS examination
- Partnership and LLC Update including Recourse and Nonrecourse Debt Allocations
- Employment Tax Update
- Nonprofit Tax Update
- IRS Procedural Matters; Current and Proposed
- Texas Tax Update

Objectives: The objectives for this seminar include the following:

1. Provide the CPA with an update on legislative and tax matters impacting businesses with the upcoming tax season.
2. Provide an update IRS positions impacting business tax reporting including Pass-through entity such as S Corporations and Partnerships
3. Provide an update on proposed legislative matters impacting business tax reporting.