

- A comprehensive look at the 2009 legislation
- Section 351 rules
- Penalty Taxes
- Final regulations on S Corp shareholder loan basis
- LLCs and Partnerships - Flexibility and Complexity
- Incorporation planning and the Section 83 election
- Small business stock incentives
- Rules for liquidations and dissolutions
- C Corporations
  - AMT - a free pass for small corporations
  - IRS hunts for constructive dividends
  - Avoid the 35% penalty tax rate on personal service corps
  - Extended charitable contribution benefits
- S Corporations
  - Learn the ins and outs of the basis rules
  - Longer range planning - the QSST and the ESBT
  - The QSUB - a valuable tax “nothing”
  - Self-employed pre-AGI health insurance deduction
  - Self-rental rules - a trap for unwary taxpayers
  - Penalty taxes - the BIG and others
- LLCs and Partnerships
  - Qualified joint ventures - lessening the administrative burden
  - Does “checking the box” make sense for your client?
  - Capital and basis - what it all means
  - The “step up” of assets under Section 754

Also get an update on IRS attacks on family limited partnerships, the new rules for tax preparer penalties and much more.