

Webcast Title: **The New 3.8% Net Investment Income Tax Rules**

**Recommended
CPE Hours:** **2 CPE Credit Hours.**

Highlights:

Come join Larry Stein as he discusses the new 3.8% net investment income tax rules. Larry will highlight how the new rules impact high-income individuals, estates, and trusts. Passive activity gross income and the new one-time “fresh start regrouping” will also be discussed.

Learning Objectives:

Upon the successful completion of this webcast, the participants will be able to:

1. Explain how the new 3.8% net investment income tax (Medicare Surtax) impacts high-income individuals.
2. Explain how the new 3.8% net investment income tax (Medicare Surtax) impacts trusts and estates.
3. Explain the terms “net investment income” and “properly allocable deductions.”
4. Explain the new one-time “fresh start regrouping” election for passive activities.

Major Topics:

- How The 3.8% Tax Impacts High-Income Individuals.
- How Trusts And Estates Must Analyze The Impact Of This 3.8% Tax.
- What Is Included In “Net Investment Income” And “Properly Allocable Deductions..
- Passive Activities, The New 3.8% Tax, And The One-Time “Fresh Start Regrouping” Election.
- Exemptions From The 3.8% Tax.
- Dispositions Of “S” Stock And Partnership Interests.
- The Step-By-Step Carve Out Calculation.

Designed For: CPAs with at least six (6) years of experience. You must have a basic knowledge of federal taxation.

NASBA Fields Of Study: Taxes.

Level: Intermediate.

Presentation Method: Live Webcast Lecture With Questions And Answers.

Recommended CPE Credit Hours: 2 CPE credit hours.

Advanced Preparation: Basic knowledge of federal taxation.

Texas Registration: 009838

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