

## **Webcast Acronym: F8960**

**Webcast Title:**      **Form 8960 – Net Investment Income Tax – Compliance And Planning**

**Recommended CPE Hours:**      **4 CPE Credit Hours.**

### **Highlights:**

Come join Larry Stein as he discusses the new IRS Form 8960 that covers the Net Investment Income Tax (NIIT). Larry will discuss the impact of the new form and corresponding rules/regulations on your high income individual clients. Larry will also cover the application of the NIIT to your trust and estate income tax clients. Don't miss out on this high-yield four (4) hour CPE webcast opportunity.

### **Learning Objectives:**

Upon the successful completion of this webcast, the participants will be able to explain selected Form 8960 (Net Investment Income Tax) compliance and planning strategies.

### **Major Topics:**

- Final IRC 1411 Net Investment Income Tax (NIIT) Regulations.
- Categories Of Net Investment Income.
- Rents, Real Estate Professionals, And Safe Harbors.
- Applying IRC 1411 To Estate And Trust Income Tax Clients.
- Trade Or Business Clients; "S" Corporations; LLC-Partnerships; The Importance Of Material Participation And Understanding The Passive Activity Loss Rules.
- Dispositions Of "S" Corporation Stock And LLC-Partnership Units – Carve-Out Computation.
- Selected Strategies To Reduce Net Investment Income.
- Real Estate Clients – Planning Strategies And Pitfalls!
- The Fresh Start Passive Activity Regrouping Election.

**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:** 4 CPE credit hours.

**Advanced Preparation:** Basic knowledge of federal taxation.

**Texas Registration:** 009838

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