

Webcast Acronym: IRSA

Webcast Title: **IRS Audit Hot Spots (2014)**

**Recommended
CPE Hours:** **6 CPE Credit Hours.**

Highlights:

Come join Larry Stein as he discusses and updates you on current IRS Audit Hot Spots. Larry will focus on Forms 1040, 1120S, 1065, and 709.

Learning Objectives:

Upon the successful completion of this webcast, the participants will be able to explain selected IRS Audit Hot Spots.

Major Topics:

- IRA Audits.
- Schedule E, Form 1040 – Audit Focal Points – Rental Real Estate, UPE, Basis, At-Risk Amount, And Passive Activity Loss Rules.
- Schedule C, Form 1040 – IRS Audits; Home Office; Spouse On Payroll; Tax Deductions; Tax Gap – Personal Lifestyle Analysis.
- Real Estate – Like-Kind Exchanges; Real Estate Professionals.
- Employment Tax Issues – Employee Vs. Independent Contractor; VCSP; Form 2106; Employee Reimbursement Concerns.
- Gift Tax Return Audits – Form 709 – Marital Portability Regulations; Gift Splitting; Annual Exclusion.
- Form 1120S – “S” Corporation Tax Audits – Four (4) Top Audit Spots.
- Form 1065 – Partnership LLC – Basis, At-Risk Amount, Passive Activity Loss Issues.
- IRS Audit Technique Guides.

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: 6 CPE credit hours.

Advanced Preparation: Basic knowledge of federal taxation.

Texas Registration: 009838

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