

Webcast Acronym: PADTS

Webcast Title: **Form 1065 – IRS Audits**

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

Highlights:

Come join Larry Stein as he discusses the “red hot” IRS audits of Form 1065 partnership tax audits. IRS has announced a major Form 1065 audit initiative – Are you ready? Larry will discuss the technical areas which comprise the focal points of these IRS Form 1065 audits.

Learning Objectives:

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

1. Explain the major loss limitation issues that impact partners and LLC members in Form 1065 entities.
2. Explain selected technical areas that IRS will be auditing in their Form 1065 audits.

Major Topics:

- Loss Limitations – Partners And LLC Members – Basis, At-Risk, Material Participation, Real Estate Professionals, And More!
- Liability Allocation Rules – IRC 752 Regulations.
- Partnership Allocations – IRC 704(a) And 704(b).
- Transactions Between Partners And Partnerships.
- IRC 736 And Retirement Payments.
- Form 1065 – Specific “Hot Zones”; Form 8308 – Hot Assets – IRC 751.
- Typical Audit Questions, Documentation, And Workpapers.

Designed For: CPAs with at least six (6) years of experience.

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 including partnership taxation.

Texas Registration: 009838

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