

Webcast Acronym: SLNS

Webcast Title: **“S” Corporations And LLC-Partnerships – Net Investment Income Tax And SECA Tax Matters**

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

Highlights:

Come join Larry Stein as he discusses the impact of the net investment income tax and the self-employment tax rules on “S” Corporations and on LLC-Partnerships.

Learning Objectives:

Upon the successful completion of this webcast, the participants will be able to explain the impact of selected net investment income tax rules and selected self-employment tax rules on “S” Corporation clients and LLC-Partnership clients.

Major Topics:

- The Net Investment Income Tax Statutory Structure.
- “S” Corporations And The Net Investment Income Tax (IRC 1411 And IRS Form 8960).
- LLC-Partnership – The Net Investment Income Tax.
- SECA Tax Concerns – Paying “S” Reasonable Compensation To Officer – Shareholder – Employees; The **Glass Blocks** Case.
- Partnership Tax And SECA – **Renkemeyer** And **Howell** Cases – General Partner Vs. Limited Partner – Where Does An LLC Member Fit In The Statutory Structure?
- Trade Or Business Exception – Passive Activity Gross Income Vs. Active Trade Or Business Exception.

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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