Announces 2020 Seminars

2020 Business Issues Update and Review
2020 Part I – Update and Review
2020 Part II – Update and Review

For over 40 years our seminars have covered the basics and a great deal more. Our goal is to provide you with practical information that you can use in your daily practice with your clients. Our continuing education programs are designed with a hands-on approach. Our instructors are professionals – like you, so we focus on taking theory and converting it to useful information.
Instructors

James S. Hockenberry, EA - Jim has over 30 years of experience in income tax and financial planning. He is an Enrolled Agent and holds a Bachelor’s Degree from the University of Wisconsin – Eau Claire. He has worked as a tax researcher / technical writer and has served as an instructor for several tax and financial organizations. Jim has also written several texts regarding income tax, estate tax and financial planning matters.

Thomas G. Zoeller, EA, CFP®, MST, PhD - Tom is an Enrolled Agent, Certified Financial Planner® and holds a Doctor of Philosophy in Taxation, a Bachelor’s Degree in Business Administration as well as a Master’s Degree in Taxation. Tom has over 39 years of experience in income tax, business consulting and financial planning. Tom is also a past adjunct faculty member for The College for Financial Planning where he instructed both the Income Tax Planning and Estate Planning sections. Tom has served on several boards for The Certified Financial Planner writing questions that have appeared on the comprehensive financial planners’ exam.

Policies

- **Cancellation:** Cancellations must be made at least 5 days prior to the day of the seminar and are subject to a $30 handling fee. If for some reason you cannot attend the seminar location you registered for, please call the office immediately. Space permitting, transfer to another location is welcome.

- **Program Level / Prerequisites:** All seminars are at a basic level. This level may also benefit professionals looking for a refresher course in the subject area. There are no prerequisites for our seminars.

- **Advanced Preparation:** Our programs do not require any advance preparation.

- **Objectives:** All live seminars are geared toward financial professionals who desire to review the fundamentals and stay current with recent developments and tax law changes.

- **Confirmation:** Your registration confirmation will list the street address and the telephone number of the hotel. Please check for any last-minute changes.

- **No Show:** No refund, but materials will be mailed upon request.

- **Late Registrations:** Advance registration is strongly recommended. To encourage advance planning for materials, room set-up, and refreshments, all registrations made within 5 days of the scheduled seminar will be subject to a $30 service fee to cover any additional hotel set-up fees, printing costs, and shipping charges.

- **No Smoking in the seminar meeting room.**

- **Registration and Coffee at 8:00 am:** Session begins promptly at 8:25 am and ends at 4:35 pm. Lunch is on your own noon until 1:00 pm.

- **Video & Audio Recording:** Video and/or audio recording is prohibited.

- **Delivery Method:** Group-Live

- **Wisconsin Attorneys:** RULES OF THE BOARD OF BAR EXAMINERS - CLE 1.02, Except for repeated on-demand programs, the minimum number of persons attending a course shall be two attendees and one moderator. Fewer than that number, and the course shall be deemed to be self-study and shall not be approved for CLE credit. Because of the above rule, we cannot guarantee that CLE will be awarded – so bring another attorney with you to the seminar. You can also call our office to see if a colleague has registered for a specific location – however, we cannot promise that he/she will actually attend on that day. We will apply for Continuing Legal Education (CLE) credits, but not for ethics (EPR) credits.
2020 Back To Basics - Business Issues Update and Review

This course will provide a review of new tax laws, court cases, IRS rulings, and other developments as we examine their impact on your business clients. Plus, some strategic planning ideas that you can use with your tax clients.

Schedule C: Topics will include Schedule C basics and beyond. Start-up costs, income splitting, employee vs. independent contractor, commuting, sale of business to include details of current trends in selling a tax practice – insurance practice – financial planning practice, catch-up depreciation, hobby loss rules, LLC, payroll tax liabilities and trust fund recovery penalties. Forms include 1040, 4797, 8495, 3115, 6252, as well as Schedules C and D.

Partnerships: This session is designed to provide tax professionals with a comprehensive understanding of basic and complex partnership taxation issues. Topics to include: Transactions with partners, basis, distributions, liquidations and terminations. Plus, we will review the centralized partnership audit rules and how certain small partnerships can elect out of those audit regulations.

Federal Developments: We will review the business provisions of the “Setting Every Community Up for Retirement Enhancement” Act (SECURE Act) and the “Taxpayer Certainty and Disaster Tax Relief Act of 2019.” We will discuss how the new tax law changes affect business owners and how you can advise your clients going forward.

Objectives: Upon completion of this course you will be able to:
- Report the sale of a business asset on Form 4797, Sales of Business Property.
- Compute a Section 754 election for a partnership.
- Understand the centralized partnership audit rules.
- Describe the key changes impacting businesses under the SECURE Act.

CPE Credit Information

Business Issues Update and Review – All Locations
Prerequisites: None. CE Offered: IRS 8 Hours (1 Hour Federal Tax Law Update, 7 Hours Federal Tax Review); NASBA 8 Hours (Field of study – Taxes); CFP 8 Hours; Wisconsin Insurance 8 CLE Hours; Wisconsin Attorneys 8 Hours (Approval pending) / Arizona - The State Bar of Arizona does not approve or accredit CLE activities for the Mandatory Continuing Legal Education requirement. This activity may qualify for up to 6.5 hours toward your annual MCLE requirement for the State of Arizona, including 0 hours(s) of professional responsibility.
**2020 Back To Basics - Part I Update and Review**

**Taxing Topics:** Various tax issues and a compilation of the most popular tax questions received from our seminar participants. This session has become one of our more popular as we address common tax issues practitioners face during tax season. Our coverage will include the individual tax provisions of the SECURE Act and the Taxpayer Certainty and Disaster Tax Relief Act of 2019. As always, we will also discuss recent rulings, cases and other federal developments which impact both you and your clients.

**Rental Property:** In-depth analysis of rental properties, active participation rules for real estate professionals, net investment income tax (NIIT) as it relates to rental properties, Code Sec. 199A safe harbor review as related to rental properties and Form 1099 filing requirements as a Schedule E filer. Packed with record keeping requirements and planning opportunities. Forms include 1040, 8960 packed with worksheets and related elections.

**Sale of Rental Property:** This section is a continuation of Schedule E and related sale of rental properties. Complete analysis of the sale of rental property at a gain and loss (including treatment of a sale when a taxpayer has prior suspended losses due to the income limitations). Also includes review and analysis of NIIT regarding the sale of rental properties. From a basic review to a detailed analysis including completed examples throughout the text. Forms include 1040, 4797, and 8960.

**Ethics:** We will discuss Circular 230’s explicit duties of due diligence, and highlight the importance of attention to detail within a tax practice. As well as review the duties of the IRS and the Office of Professional Responsibility.

**Objectives:** Upon completion of this course you will be able to:
- Summarize the new rules for IRA contributions and required minimum distribution (RMDs).
- Complete Form 1040, Schedule E, Income or Loss from Rental Real Estate.
- Report the sale of a rental property on Form 4797, Sales of Business Property.
- Understand the due diligence requirements for tax professionals under Circular 230.

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**2020 Back To Basics - Part II Update and Review**

**Federal Update:** A COMPLETE “Form 1040 and Beyond” review of up-to-the-minute tax law and IRS form changes for 2020 tax returns, with a focused explanation and analysis of the more difficult areas. We will also provide numerous practical and useful illustrations to have you up and running for next tax season.

**Complete Analysis of New 2020 Tax Legislation:** An in-depth discussion of the new tax bills, and any additional tax laws that will affect the 2020 income tax return, as well as tax planning ideas for your clients.

**Ethics:** Actions have consequences, so we will review the types of conduct that is considered disreputable and identify the potential sanctions which can be imposed by the Office of Professional Responsibility.

**Wisconsin Only:** Expanded coverage for Wisconsin state law. Coverage of the most recent tax law changes for 2020. Plus, a review of any new state tax forms and recent state court cases and new developments for this tax season.

**Arizona Only:** Because the Arizona Department of Revenue does not release drafts of current year tax forms as they are being developed; we will expand our federal coverage and not include any Arizona state updates.

**Objectives:** Upon completion of this course you will be able to:
- Understand the new changes to the most recent federal tax legislation.
- Complete Form 1040 for the 2020 filing season.
- Provide your clients with planning considerations for the upcoming year.
- Identify the various penalties that can be assessed on a tax return preparer under Circular 230.
## 2020 Back To Basics SEMINAR SCHEDULE

### WISCONSIN

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<tr>
<th>Location</th>
<th>Hotel/Inn</th>
<th>Address/Location</th>
<th>Part I</th>
<th>Part II</th>
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<tbody>
<tr>
<td>Superior</td>
<td>Barkers Island Inn</td>
<td>300 Marina Drive – 54880</td>
<td>Mon. – Dec. 7</td>
<td>Tue. - Dec. 8</td>
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<tr>
<td>Superior</td>
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<tr>
<td>Eau Claire</td>
<td>Holiday Inn</td>
<td>4751 Owen Ayres Ct. – 54701</td>
<td>Mon. – Sept. 21</td>
<td>Tue. – Sept. 22</td>
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<tr>
<td>Rothschild</td>
<td>Holiday Inn*</td>
<td>1000 Imperial Ave.– 54474</td>
<td>Wed. – Sept. 23</td>
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<tr>
<td>Onalaska</td>
<td>Stoney Creek Hotel*</td>
<td>3060 S. Kinney Coulee Rd. – 54650</td>
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<td>Holiday Inn Express</td>
<td>3100 Wellington Place – 53546</td>
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<tr>
<td>Milwaukee North</td>
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<td>11600 W. Park Place – 53224</td>
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<td>Tue. – Sept. 15</td>
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<td>Sun Prairie</td>
<td>Hilton Garden Inn*</td>
<td>1220 South Grand Ave. – 53590</td>
<td>Tue. – Sept. 29</td>
<td>Wed. – Sept. 30</td>
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<tr>
<td>Green Bay</td>
<td>Radisson Hotel</td>
<td>2040 Airport Drive – 54313</td>
<td>Mon. – Oct. 5</td>
<td>Tue. – Oct. 6</td>
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<td>Oshkosh</td>
<td>Hilton Garden Inn</td>
<td>1355 W. 20th Ave. – 54902</td>
<td>Wed. – Sept. 16</td>
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<td>7111 Washington Ave. – 53406</td>
<td>Mon. – Oct. 19</td>
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<td>Hilton Garden Inn</td>
<td>5890 S. Howell Ave.– 53207</td>
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### ARIZONA

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<tr>
<td>Flagstaff</td>
<td>Double Tree by Hilton</td>
<td>1175 W. Route 66 – 86001</td>
<td>Wed. - Nov. 4</td>
<td>Thur. - Nov. 5</td>
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<tr>
<td>Mesa</td>
<td>Holiday Inn</td>
<td>1600 S. Country Club Dr. - 85210</td>
<td>Mon. - Nov. 2</td>
<td>Tue. - Nov. 10</td>
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<td>Tucson</td>
<td>Double Tree by Hilton</td>
<td>445 S. Alvernon Way – 85711</td>
<td>Mon. – Aug. 17</td>
<td>Tue. – Aug. 18</td>
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<tr>
<td>Phoenix</td>
<td>Four Points Sheraton</td>
<td>2532 West Peoria Ave. – 85029</td>
<td>Wed. – Aug. 19</td>
<td>Thur. – Aug. 20</td>
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* New Location

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Great seminar, topics were covered well with good examples.  
*Tom Malone, CPA, EA – Madison, WI*

Tom and Jim both give excellent everyday practical examples.  
*James DiCello, CPA – Flagstaff, AZ*
CPE Credit Information

- **Accountants**: Approved as a continuing education activity for CPE credits by The Accreditation Council for Accountancy.

- **Wisconsin attorneys**: The application for CLE approval will be submitted to the Supreme Court of Wisconsin Board of Examiners after the completion of the last scheduled seminar. Please see the policies section – page 2.

- **Arizona attorneys**: The State Bar of Arizona does not approve or accredit CLE activities for the Mandatory Continuing Legal Education requirement. This activity may qualify for up to 6.5 hours toward your annual MCLE requirement for the State of Arizona, including 0 hours(s) of professional responsibility.

- **Certified Financial Planners**: Application has been submitted to the Board of Standards for Certified Financial Planners for approval. Sponsor # 3350

- **Certified Public Accountants**: This program confirms with the standards of the AICPA guidelines for continuing education. The program level is intermediate for those with 2 or more years of experience in the preparation of individual income tax returns.

- **Enrolled Agents & AFSP Participants**: We have entered into an agreement with the Office of Director of Practice, Internal Revenue Service, to meet the requirements of 31 Code of Federal Regulations, section 10.6(g) covering maintenance of attendance records, retention of program outlines, qualifications of instructors, and length of class hours. This agreement does not constitute an endorsement by The Director of Practice as to the quality of the program or its contribution to the professional competence of the enrolled individual. Provider Number: 9AZCR

- **Wisconsin Insurance Agents**: Applications have been submitted for approval of Wisconsin Insurance continuing education. Provider ID # 20688

- For more information regarding Back to Basics Income Tax Seminars® administrative policies, such as complaints and refunds, please contact the Back to Basics Income Tax Seminars® office at 877-461-2922.

**Part I Update and Review – All Locations**
Prerequisites: None. CE Offered: IRS 8 Hours (2 Hours Federal Tax Law Update, 5 Hours Federal Tax Review, and 1 Hour of Ethics); NASBA 8 Hours (Field of study – 7 credits Taxes and 1 credit of Regulatory Ethics); CFP 8 Hours; Wisconsin Insurance 8 Hours (includes 1 Hour of Ethics); Wisconsin Attorneys 8 CLE Hours (Approval pending) / Arizona - The State Bar of Arizona does not approve or accredit CLE activities for the Mandatory Continuing Legal Education requirement. This activity may qualify for up to 6.5 hours toward your annual MCLE requirement for the State of Arizona, including 0 hours(s) of professional responsibility.

**Part II Update and Review – Wisconsin Locations**
Prerequisites: None. CE Offered: IRS 8 Hours (2 Hours Federal Tax Law Update, 5 Hours Federal Tax Review, and 1 Hour of Ethics) Note: At least 80% of the state tax law material will consist of a comparison between state and federal tax law; NASBA 8 Hours (Field of study – 7 credits Taxes and 1 credit of Regulatory Ethics); CFP 8 Hours; Wisconsin Insurance 8 Hours (includes 1 credit of Ethics); Wisconsin Attorneys 8 CLE Hours (Approval pending).

**Part II Update and Review – Arizona Locations**
Prerequisites: None. CE Offered: IRS 8 Hours (2 Hours Federal Tax Law Update, 5 Hours Federal Tax Review, and 1 credit of Ethics); NASBA 8 Hours (Field of study – 7 credits Taxes and 1 credit of Regulatory Ethics); CFP 8 Hours; The State Bar of Arizona does not approve or accredit CLE activities for the Mandatory Continuing Legal Education requirement. This activity may qualify for up to 6.5 hours toward your annual MCLE requirement for the State of Arizona, including 0 hours(s) of professional responsibility.
2020 Back To Basics - Income Tax Seminars®  
Registration Form

Mr/Mrs/Ms _______________________________________________

☐ ATTORNEY ☐ CFP ☐ CPA ☐ EA ☐ AFSP ☐ INSURANCE CE

PTIN: __________________________________________________ (Required)*

Firm: ____________________________________________________

Address: _________________________________________________

City, State, & Zip: __________________________________________

Daytime phone: (______)___________  Fax: (______) ____________

E-mail: ___________________________________________________

☐ To register ONLINE: Go to:  
www.btbtaxlink.com

☐ To register by PHONE: Call: 877-461-2922  
☐ Or FAX this form to: 920-336-1844  
☐ Or MAIL this form to:  
Back to Basics Income Tax Seminars®  
115 South Broadway Street  
De Pere, WI 54115

Please Check the Seminar(s) you will attend:

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Cost if registration is postmarked by June 15, 2020

Cost per CE credit for early registration

Cost if registration is postmarked after June 15, 2020

PAYMENT OPTIONS:

☐ My check for $________________is enclosed.  
(Make check payable to “Back to Basics”)  
☐ Charge my credit card:  $________________

☐ VISA ☐ MASTERCARD ☐ AMERICAN EXPRESS

Card #: ________________________________________  
Expiration Date: Month:_______________________  
Year:_______________________________________

Signature: ______________________________________

*PTIN information must be submitted if you want us to report your continuing education credits with the IRS using the format, timing and instructions prescribed by the Return Preparer Office.

Note: Group discounts are also available for our seminars. Group registrations must be mailed or faxed to our office. Please see our website at www.btbtaxlink.com for details.

All seminars: Check-in at 8:00 a.m.  
Seminars begin at 8:25 a.m. & end at 4:35 p.m.

Some locations have limited space, so please register early to ensure availability!!