



Tax Cuts & Jobs Act: Ongoing Impacts on Tax Planning Self-Study Webinar (10 Hours)

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Self Study Webcast
Dec 20 - Dec 21

Overview:

The Tax Cuts and Jobs Act of 2017 unleashes the most significant alterations to the tax code in 30 years. This historic and sweeping reform legislation is poised to dramatically impact nearly every taxpayer across the financial spectrum—from individuals and families to corporations, pass-through entities and estates. Through detailed comparisons of pre- and post- legislation tax filings, an expert reveals in a practical way:

- How critical rule changes will impact taxation and planning strategies
- The impact of the new tax legislation on estate taxes and estate planning
- Foreign taxation issues

Objective:

To enable accountants and financial professionals to get up to speed on the Tax Cuts and Jobs Act of 2017, and understand the legislation's short- and long-term impacts across the board. This self-study webinar will provide detailed examples on how the new legislation will impact tax filings for all filers—single, married filing jointly, head of household, married filing separately, corporations and other business entities.

[Detailed Learning Objectives](#) [1]

Emphasis:

- Detailed analysis of the new legislation and its impact on:
 - Individuals
 - Corporations
 - Businesses and pass-through entities
- Impact of the new tax legislation on estate taxes and estate planning
- Sunset legislation with definitive end dates
- Foreign taxation issues
- Financial statement considerations for corporations and businesses
- Planning for future tax liabilities

*Represents the impact on estate tax and estate planning changes enacted under the Act

*Represents the impact on individual taxpayer's tax liability, personal exemptions and the standard deduction

*Represents the primary changes to the "old" law

*Represents the changes to the calculation of adjusted taxable gifts

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*Represents the changes made to the 2018-2025 Tax Act for individual taxpayers



• Recognize the changes to the Rapanz doctrine

• Recognize the new estate tax credit election

• Recognize the revised qualified interest in property for estate tax credit purposes

• Identify the basic formula for the credit under Section 2013

• Identify the difference between qualified and non-qualified property for the Section 2013 election

• Identify the concepts under which holdings in the Section 2013 credit

• Identify the required election for estate tax credit purposes and the required election for estate tax

• Identify types of income and estate tax credit purposes for estate tax

• Recognize the definition of a "qualified interest in property" under Section 2013

• Recognize the concept of qualified interest in property, including the definition of a qualified interest

• Identify the basic formula for the credit

• Identify the basic formula for the credit under the Section 2013 election

• Identify the applicability of the credit to the estate tax credit purposes

• Recognize the nature of the estate tax credit purposes and the election

• Recognize the treatment of qualified and non-qualified property

• Identify the treatment of a qualified interest in property

• Identify the credit purposes for estate tax credit purposes and the election

• Identify the treatment of the credit under the Section 2013 election

• Identify the Section 2013 election credit

• Identify the basic formula for the credit

• Recognize the concept of a "qualified interest in property" under the Section 2013 election

• Identify the effect of the credit on the estate tax credit purposes and the election

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BottomPrerequisite:

Working knowledge of federal income taxes.

Preparation:

No advance preparation required.

Level of Knowledge:

Overview.



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Links:

[1] [https://www.cpeonline.com/JavaScript:showObjectivesPopup\(\);](https://www.cpeonline.com/JavaScript:showObjectivesPopup();)