



State Pass Through Entity (PTE) Tax Self-Study Webinar (2.5 Hours)

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Self Study Webcast
Dec 20 - Dec 21

Overview:

With more states offering qualified businesses and individuals the option to bypass the \$10,000 SALT cap set by the TCJA, PTEs (Pass Through Entities) are becoming increasingly popular. While specific rules vary from state to state, the PTE has the potential to lower both the federal taxable income reported—and liability paid—by the taxpayer. However, the compliance burdens of PTEs can be daunting and confusing, especially for those taxpayers involved in multistate activities. In this self-study webinar, an expert panel will bring you up-to-speed on:

- PTE-related state and federal tax laws and IRS regulations
 - State elections for PTE tax
 - The compliance process: state requirements, estimated payments—and who qualifies?
 - Best practices for simplifying the process
- ...and much more

Objective:

To provide tax professionals with expert guidance on taking advantage of the state Pass Through Entity (PTE) tax, which allows qualified businesses and individuals to bypass the federal limit on SALT deductions.

SPEAKERS:

Mary Jo Dolson, State & Local Tax Partner, Marcum LLP

Jill Scher, Business & Tax Services, Marcum LLP

Elil Shunmugavel Arasu, State & Local Tax Managing Director, BDO

[Detailed Learning Objectives](#) [1]

Emphasis:



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- **Federal Regulations**
- **Legislative Actions**
- **State PTE Tax Elections**
- **Electronic Elections, Reporting & Transactions (Filing, Payment, etc.)**
- **Required Documentation**
- **PTE Tax Base**
- **Guaranteed & Estimated Payments**
- **Tax Benefits**
- **State & Resident Tax Payments**

*Represents the effect of the 2017 Tax Act on the PTE tax base.

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BottomPrerequisite:

None.

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();)