

Choice of Entity: How the TCJA (2017 Act) May Affect Your Decision Self-Study Webinar (4 Hours)

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Self Study Webcast
Dec 20 - Dec 21

Overview:

Along with a major cut in corporate tax rates and a modest reduction in individual rates, the Tax Cuts and Jobs Act of 2017 includes complex rules for a potential tax deduction for owners of pass-through entities, and rule changes for corporations conducting business overseas. The result: business owners are left wondering whether they're operating through the most efficient type of entity. In this revealing self-study webinar, an expert will explain the effects of the tax act's sweeping changes for filing entities. From a standpoint of lower taxation, you'll explore:

- The importance of choosing or changing the type of entity for tax considerations
- The pros, cons and legal issues with each entity type
- The differences in taxation
- The ramifications of flexible allocations
- The tax consequences of an eventual sale of an entity

Objective:

To ensure tax accountants and financial professionals gain a clear understanding of the impacts of the Tax Cuts and Jobs Act of 2017 on filing entities. This self-study webinar will provide detailed insights on the pros, cons, and legal issues of various entity types—as well as changes in tax rates—to empower you to select the most efficient entity for your operation.

[Detailed Learning Objectives](#) [1]

Emphasis:

- Operating through the most efficient type of entity for tax considerations
- Legal issues with each entity type
- Specific pros and cons for filing entities
- The differences in taxation for type of entity chosen
- The effects of the new tax act
 - The decrease in corporate tax rates
 - Section 199 deduction
 - Change in individual tax rules, including tax rates
 - Impact on sales and liquidations

1. Identifying the primary characteristics of the various types of entities.

2. Recognizing the pros and cons of each type of entity.

3. Recognizing the pros and cons of each type of entity.

4. Identifying the pros and cons of each type of entity.

5. Identifying the pros and cons of each type of entity.



*Represents the time required to complete the "Self-Study" portion of the program as required by CPE Board.

*Indicates the fee for completion, and examples for those completion fees for the completion of a program in a foreign country.

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*Indicates the effect of the program's "Sponsoring Organization" in sponsoring the program as required by CPE Board.

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();)