



Tax Considerations for 2022/2023 & Beyond Self-Study Webinar (2.5 Hours)

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Self Study Webcast
Dec 20 - Dec 21

Overview:

As 2022 came to an end, several tax law changes were put into place that will impact preparation of the 2022 tax returns as well as how to plan for 2023 and beyond. This webinar covers the most recent developments that you will need to know. And best of all, it is only two hours long, so you can get caught up quickly and efficiently. In this self-study webinar, we will discuss:

- Long term impact of 2022 tax changes and how they will impact tax planning in 2023
- Revisions impacting S corporations
- Latest guidance from the IRS in regards to the Inflation Reduction Act of 2022

Objective:

To provide tax professionals with an update of tax changes that took place near the end of 2022 that will impact the 2022 tax filing season as well as tax planning for 2023 and beyond.
[Detailed Learning Objectives](#) [1]

Emphasis:

- S Corporations basis update
- Form 7203
- Partnership taxation
- Inflation Reduction Act of 2022
- Corporate Alternative Minimum Tax (CAMT)
- AFSI and Partnerships
- 1% stock repurchase excise tax
- Pass-through entity tax federal issues
- IRA 2022 prevailing wage & apprenticeship requirements (PWAR)
- Charitable contribution deduction substantiation

1. Identify the amendments regarding the Page 1 form 1041.

2. Recognize the impact of the new basis rules on S corporations.

3. Recognize the applicability of the new Corporate Alternative Minimum Tax (CAMT).

4. Identify the underlying federal substance requirements for S corporations under the CAMT.

5. Recognize the applicability of the new rules on the treatment of stock.

6. Identify the Pass-through entity 2022 new applicable tax credit rules.

7. Recognize the impact of the new prevailing wage and apprenticeship requirements (PWAR) of the Inflation Reduction Act.



BottomPrerequisite:

None.

Preparation:

No advance preparation required.

Level of Knowledge:

Intermediate.

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