S Corporation
Income Tax School

TWO NEW LOCATIONS:

Syracuse, NY
Monday, September 21, 2015
DoubleTree by Hilton
6301 State Route 298
Thruway Exit 35
East Syracuse, NY 13057
Tel: 315-432-0200
Ask for the Cornell Tax School rate

Rochester, NY
Wednesday, September 23, 2015
DoubleTree by Hilton
1111 Jefferson Road
Rochester, NY 14623
Tel: 585-475-1510
Ask for the Cornell Tax School rate

http://www.taxschools.dyson.cornell.edu

PROGRAM INFORMATION AND REGISTRATION FORM

SHARE WITH YOUR OFFICE COLLEAGUES AND REGISTER EARLY – SEATING IS LIMITED.

This course will be taught by Robert W. Jamison, CPA, PhD, principal, Tax Scopes, LLC. Bob is professor emeritus at the Kelly School of Business Indiana University. He authors S Corporation Taxation, published in annual editions by CCH Incorporated.

Up to 8 CPE Credits Available for:
Enrolled Agents, Other Tax Return Preparers, and New York State CPA's

Agricultural Finance and Management at Cornell
Cornell Program on Agricultural and Small Business Finance
Charles H. Dyson School of Applied Economics and Management
College of Agriculture and Life Sciences, Cornell University, Ithaca, NY 14853-7801

Diversity and Inclusion are a part of Cornell University's heritage. We are a recognized employer and educator valuing AA/EEO, Protected Veterans, and Individuals with Disabilities.
Learning Objectives: To present and provide tax practitioners with an understanding of the taxation of S corporations and their shareholders.

Field of Study: Taxation

Program Level: Intermediate

Delivery Method: Group-Live

Registration Information: See enclosed registration form.

Additional Information:
• Prerequisites: Prior income tax preparation knowledge/experience.
• Advanced Preparation: None

Refund/Cancellation Policy: Refunds for tax programs sponsored by Cornell University must be requested in writing (email is acceptable) at least two weeks prior to the event and will be subject to a cancellation fee. Requests should be directed to the Registrar. Refund requests received after this will be handled on a case-by-case basis.

General Information:
The Cornell Income Tax Schools are designed for certified public accountants, enrolled agents, tax practitioners, consultants, attorneys, tax and financial advisors who want an in-depth explanation and review of income tax reporting and management. In this S corporation school we will emphasize the current tax year and any late breaking changes.

Schedule:
7:30 a.m.: Check-in. You will receive materials, nametag, and refreshments.
8:30 a.m.: Introductions and instruction begins.
12:00 noon: Lunch.
5:00 p.m.: Instruction concludes.

There will be mid-morning and afternoon breaks with refreshments.

Cornell Contact Information:
For further assistance, special needs, or information regarding a refund, complaint and/or program cancellation policies, please contact the Tax School Registrar:
Telephone: 607-255-1585
Fax: 607-255-1589
E-mail: taxschools@cornell.edu

Mail Registration & check to:
Cornell University
Income Tax School
451 Warren Hall
Ithaca, NY 14853-7801

To register using a credit card, visit our website: www.taxschools.dyson.cornell.edu

PLEASE NOTE: No audio or video recording devices are allowed.

It is impossible to maintain a large meeting room temperature satisfactory to all participants, so please wear layers of clothing for your comfort.
2015 S Corporation Tax School Information

The following are some of the topics included in the 2015 S Corporation Income Taxation Tax School. These topics and others will be discussed, subject to time limitations, during the workshop.

Taking The Concepts of S Corporation Taxation and applying them to The Mechanics of S Corporation Tax Reporting

- Comparison to other business structures – overview
- Formation issues – permitted tax years, S election (including LLC)
- All about basis – stock, shareholder loans
- Distributions – AAA, OAA and R/E; disproportionate (including M-1 & M-2 entries)
- Shareholder-employees – compensation and fringe benefits

- Pitfalls of former C corporations – built-in gains tax, passive investment income
- Termination of the S corporation election
- Sale of an S corporation vs. dissolution
- Selected and less common K-1 entries
- Recent developments – ACA, NIIT, 70/30 proposal for self-employment income

Door Prize and CCH Discount for attendees

A drawing will be held at the end of each school for a copy of Professor Jamison’s book, S Corporation Taxation (a $365 value), and also the Multistate Guide to Pass-Through Entities (a $450 value) published in annual editions by CCH Incorporated. We have also arranged for each participant to receive a 20% discount on the purchase of these books.

ADVANCE NOTICE

Mark Your Calendar Now and Plan to Attend One of Our Two-Day Schools

The 2015 Cornell In-Depth Tax School or The 2015 Cornell Annual Income Tax Update School

In-Depth Schools:
- October 28 & 29, 2015 - Binghamton, NY at the Holiday Inn Arena
- November 4 & 5, 2015 - Syracuse, NY at the Holiday Inn Liverpool
- November 9 & 10, 2015 - Saratoga Springs, NY at the Holiday Inn
- November 11 & 12, 2015 - Utica, NY at the Radisson Hotel
- November 16 & 17, 2015 - Buffalo, NY at the Millennium Hotel
- November 18 & 19, 2015 - Rochester, NY at the RIT Inn and Conference Center

Annual Income Tax Update Schools:
- December 7 & 8, 2015 - Syracuse, NY at the Holiday Inn Liverpool
- December 9 & 10, 2015 - Rochester, NY at the RIT Inn & Conference Center
2015 S Corporation Tax School Information

*Discounted Registration: $235 (post marked on or before August 21)
General Registration: $295 (post marked after August 21)

Make check payable to Cornell University

Note: Changes made to original registrations are subject to service fees.

Last Name: ________________________________
First Name: ________________________________
Name Tag Name: ____________________________
Company Name: ____________________________
Address: ___________________________________
City: ______________ State: ___________ Zip: ____________________________
Email: ________________________________ Daytime Phone #: ____________________________

I will be attending:

☐ Syracuse – September 21, 2015
☐ Rochester – September 23, 2015

*Enclosed is a check payable to Cornell University for $235 ($295 if post marked after August 21).

Preparer Tax Identification Number: (required)
CPA #: ________________________________
PTIN #: ________________________________

Feel free to photocopy this form for additional registrants. Registrations will be confirmed by email or U.S. Mail. The registration fee does not include lodging.

Mail to: Cornell University
Income Tax School
451 Warren Hall
Ithaca, NY 14853-7801

Remember that you can now register on-line
by visiting our website:
www.taxschools.dyson.cornell.edu