

Prepare accurate, trouble-free returns
Get new perspectives on age-old topics at:
Spidell's 2012 Summer Seminar

8:30 a.m. - 10:15 a.m.

LLC versus S corporation: The Debate Continues

Lynn Freer, EA, and Steve Yukelson, CPA

- Compare the LLC to the S corporation
- Get a clear understanding of when and how to “check the box”
- See which to use in succession and estate planning
- Find out which is best as the business matures
- Compare costs and benefits of each
- Take home a comprehensive chart to give your clients

1:15 p.m. - 2:55 p.m.

Real Estate Update

Renée Rodda, JD

- Be thoroughly prepared when the FTB audits a client's 1031 exchange
- Understand recent sale of residence rules, including nonqualified use
- Review real estate professional rules and see who doesn't qualify
- See how to deduct property tax when there are Mello-Roos fees
- Prepare your clients for the possible demise of the COD residence exclusion
- Discuss the murky world of 1099s for rentals

10:25 a.m. - 12:00 p.m.

Schedule D and Investment Update

Steve Honeyman, CPA

- Get the latest on how to prepare the new Schedule D
- Learn how to adjust basis and avoid future problems
- Understand when and how to attach transaction lists
- Uncover the new default brokers will use for mutual fund sales
- See how to opt out of the default rule
- Properly report sales of gold and other collectibles

3:05 p.m. - 4:45 p.m.

Schedule C: Old Rules for Clients in New Businesses

Wayne Otchis, CPA

- See how to prepare returns for online sellers – are they in business?
- Understand the tricks and traps of office in home
- Take home a checklist to determine if it's a hobby, trade, or business
- Chuckle at hobby loss cases
- See how to report 1099-K income on the return
- Review retirement and business credits that will help small Schedule C clients

Seminar Speakers:



Lynn Freer, EA



Steve Yukelson, CPA



Steve Honeyman, CPA



Renée Rodda, JD



Wayne Otchis, CPA

Praise for Spidell's Summer Seminar

“Fantastic presentation. Topics address the most timely issues in our practices. Materials are extensive and very easy to reference.”

— **Mark Berkman, CPA**
South San Francisco

“Spidell always presents current, up-to-date and relevant subject matter for the tax professional in a relaxed and comfortable environment. Thank you Spidell!”

— **Tom Applegate, CPA**
San Diego

Get 9 hours of CPE for the price of 8! (lunch session included)

At your choice, you may enjoy your lunch while a panel of experts answers your specific questions.

At each location, speakers and other experts will answer your questions — on any topic! Submit your questions in advance to give us time to research. Lunch panel includes Joe Calderaro, IRS retired (Northern California), and Tim Hilger, CPA (Southern California).

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2012 Summer Seminar:

Day	Date	City	Location
Monday	July 9, 2012	Pleasanton	Hilton at the Club
Tuesday	July 10, 2012	Sacramento	Hilton Arden West
Wednesday	July 11, 2012	So. San Francisco	So. San Francisco Conference Center
Thursday	July 12, 2012	San Jose	San Jose Airport Garden Hotel
Friday	July 13, 2012	Culver City	DoubleTree Hotel
Monday	July 16, 2012	San Diego	Handlery Hotel and Resort
Tuesday	July 17, 2012	Orange	DoubleTree Hotel
Wednesday	July 18, 2012	Burbank	Pickwick Gardens Conference Center

Course time: 8:30 a.m. to 4:45 p.m. • Lunch: 12:00 p.m. to 1:15 p.m.

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