



# Disaster Losses



## Live Webinar

Friday, February 9  
10:00 a.m. to Noon PT

**\$97**

## On-Demand Webinar

Available by February 16

Designation	CPE Hours
CPA	2 Tax
EAs/CRTPs	2 Federal Tax
Attorney	1.5 General MCLE

### Webinar features:

- 2 hours of CPE for one attendee
- Unlimited number of people may watch and listen on one computer and print course outline
- PDFs of reference manual and PowerPoint slides
- Add CPE for only \$20 per additional attendee\*

### With this two-hour course, you will:

- Know how to get up to four years (five for federal) by using the IRC §165(i) throwback election
- Find out which disasters have California-only throwback
- Understand changes in the tax reform bill that will affect future disaster losses
- Compute the gain/loss after insurance reimbursements for businesses and individuals
- See how to handle the sale of land separately from the destruction of property
- Be aware of special treatment of reimbursements for a principal residence and its contents
- Understand the interplay of IRC §§1033 and 121
- Explore the concepts of:
  - Cleanup and repairs
  - Decline in market value
  - Tax aftershock of foreclosures

### Presented by:



**Renée Rodda, J.D.**



**Kathryn Zdan, EA**



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