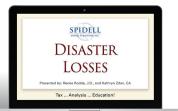


Disaster Losses



Live Webinar

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



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*



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\$**97**

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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

This webinar is designed to meet the requirements for the specified number of hours of continuing education. This webinar has been designed to meet the requirements of the IKS Return Preparer Office; including sections 10.6 and 10.9 of Department of Treasury's Circular No. 230 (Provider No. (RATE); the California State Board of Accountancy; the California Bar Association; and the California Tax Education Council. This does not constitute an endorsement by these groups. The state boards of accountancy have final authority on the acceptance of individual courses for CPE credit. For more information regarding administrative policies such as complaints or refunds, contact Spidell Publishing at 714-776-7850. Spidell Publishing. Inc. has been approved by the California Tax Education Council to offer continuing education courses that count as credit towards the annual "continuing education" requirement imposed by the State of California for CTEC Registered Tax Preparers. A listing of additional requirements to renew tax preparer registration may be obtained by contacting CTE4 zt P.0. Box 2890, Sacramento, CA 95812-2890, or by phone at 877-850-2832, or on the internet at www.CTEC.org.

Presented by:



Renée Rodda, J.D.



Kathryn Zdan, EA



APPROVED CONTINUING EDUCATION PROVIDER

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Disaster Losses

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