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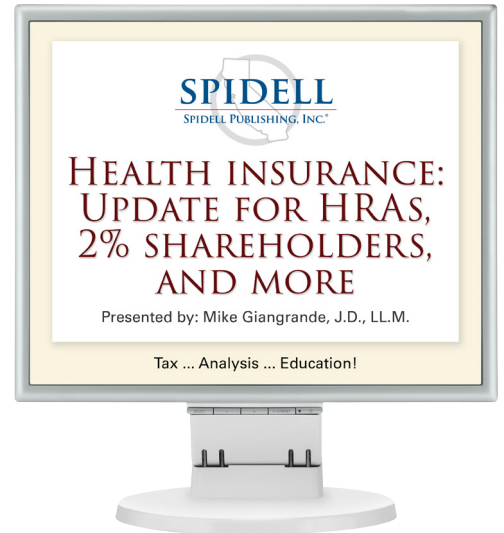
Health insurance: Update for HRAs, 2% shareholders, and more

Presented by: *Mike Giangrande, J.D., LL.M.*

Friday, February 17 — Noon to 1:00 p.m. Pacific Time
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With this one-hour webinar, you will:

- Learn the revised rules and limits for HRA plans
- Understand what an HRA can and can't reimburse
- See who can and who can't participate in an HRA plan
- See how to deduct health insurance for S corporation shareholders
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- Use an employee benefit comparison chart to explain the rules to your clients
- Help your clients pick their Medicare plan



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About the presenter:



Mike Giangrande, J.D., LL.M.

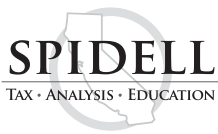
Mike Giangrande is a California licensed attorney, and has been a tax practitioner for over 15 years. He is licensed to practice before the United States Tax Court, has a B.S. in Accounting and an LL.M. (Tax) from Chapman University, and has a J.D. from Whittier Law School with a certificate of concentration in business law. Mike has spent time as an adjunct professor of law at Whittier Law School teaching various tax courses, he currently serves as a member of the Orange County Assessment Appeals Board, and he serves on the board of directors for two charitable organizations.



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