

Spidell's 2020/21 Federal and California Tax Update



Highest Quality • Best Price • Let us simplify your tax season

Just when we started to feel comfortable with the TCJA...

Individuals

- ✓ Reconcile economic impact payments, and see when an EIP must be returned to the IRS
- ✓ Use the new above-the-line charitable contribution
- ✓ Return tuition or room and board to a §529 plan
- ✓ Learn about the repeal of the kiddie tax and elections
- ✓ Compute the taxability of UI and leave benefits
- ✓ Amend for retroactive individual extenders

Pensions — BIG changes

- ✓ Consider IRA contributions after age 70 1/2
- ✓ Learn about options for clients taking penalty-free distributions:
 - Choices for reporting income
 - When to pay back
 - New rules for plan loans
- ✓ Understand and tax plan for new inherited IRA rules
- ✓ **New for 2020:** Set up your 2020 pension plan in 2021
- ✓ Plan for new RMD rules
- ✓ Claim pension-related business credits
- ✓ Having a child? Get a penalty-free distribution

Business

- ✓ Retroactively claim these TCJA changes:
 - NOL carrybacks under the CARES Act
 - Qualified improvement property election
 - Excess business loss limitations
 - See five elections available for the business interest limitation
- ✓ Finalize PPP loan forgiveness applications, and see how to handle unforgiven debt
- ✓ Take all available payroll tax benefits under FFCRA:
 - Employer-paid sick and family leave
 - Postponed payroll tax payments
 - Employee retention credit
- ✓ Get a brief overview of amending partnership returns

IRS practice and procedures

- ✓ Get the status of IRS installment payments and OICs
- ✓ See what functions the IRS still doesn't have
- ✓ Understand statute of limitations extensions on collections and audits

California

- ✓ See if California conforms to federal changes:
 - NOL carryback
 - PPP forgiveness
 - Excess business loss limitations
- ✓ See how massive unemployment will hurt your clients
- ✓ Prepare for EDD AB 5 audits
- ✓ Watch the FTB go after the unemployed for lack of health insurance
- ✓ Suggest the EDD's work sharing program to help workers and employers

We're preparing each day for Spidell's 2020/21 Federal and California Tax Update

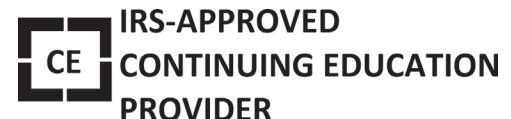
Due to the ongoing COVID-19 pandemic, we have not yet been able to book any live seminar locations. But we have scheduled live webinar dates, have dropped the price, and will offer our usual refund guarantee.

- ✓ If we are able to provide live seminars, you may convert your webinar registration to a seminar for a small additional fee
- ✓ You may switch FOR FREE from any webinar to another webinar, an on-demand webinar, or an online self-study
- ✓ We will refund 100% of your webinar registration if you cancel by noon Pacific Time, five business days before the webinar



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2020/21 Federal and California Tax Update

Live Webinars

Dates	Days	Time
November 23 & 24	Mon. & Tue.	AM Sessions (8:30 a.m. to Noon PT)
SOLD OUT Nov. 30 & Dec. 1 (Mon. & Tue.)		AM Sessions (8:30 a.m. to Noon PT)
November 30 & December 1	Mon. & Tue.	PM Sessions (1:30 p.m. to 5:00 p.m. PT)
SOLD OUT December 8 & 9 (Tue. & Wed.)		AM Sessions (8:30 a.m. to Noon PT)
December 8 & 9	Tue. & Wed.	PM Sessions (1:30 p.m. to 5:00 p.m. PT)
December 10 & 11	Thu. & Fri.	AM Sessions (8:30 a.m. to Noon PT)
December 10 & 11	Thu. & Fri.	PM Sessions (1:30 p.m. to 5:00 p.m. PT)
SOLD OUT December 17 & 18 (Thu. & Fri.)		AM Sessions (8:30 a.m. to Noon PT)
December 17 & 18	Thu. & Fri.	PM Sessions (1:30 p.m. to 5:00 p.m. PT)
January 5 & 6	Tue. & Wed.	AM Sessions (8:30 a.m. to Noon PT)
SOLD OUT January 7 & 8 (Thu. & Fri.)		AM Sessions (8:30 a.m. to Noon PT)
January 7 & 8	Thu. & Fri.	PM Sessions (1:30 p.m. to 5:00 p.m. PT)
January 11 & 12	Mon. & Tue.	AM Sessions (8:30 a.m. to Noon PT)
January 18 & 19	Mon. & Tue.	AM Sessions (8:30 a.m. to Noon PT)
SOLD OUT January 20 & 21 (Wed. & Thu.)		AM Sessions (8:30 a.m. to Noon PT)
January 26 & 27	Tue. & Wed.	AM Sessions (8:30 a.m. to Noon PT)
On-Demand Webinar		Self-Study
Available by Tuesday, December 1		Available by Tuesday, December 1

Limited seats available!
Dates are selling out quickly

Designation	CPE Hours
CPAs and CFPs [†]	8 Tax
EAs ^{††}	6 Federal Update
CRTPs	6 Federal Update and 2 CA Tax
Attorney	6.75 General MCLE

[†]CFPs do not receive credit for the on-demand webinar or self-study versions of this course.
^{††}EAs will receive a 2-hour federal tax self-study to ensure up to 8 hours of CPE.

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- 2020/21 Bonus CPE: Federal Tax Review online self-study \$89 **\$69** — **Get an additional 8 hours of CPE**

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(2-day webinars: **AM Sessions** — 8:30 A.M. to Noon PT | **PM Sessions** — 1:30 P.M. to 5:00 P.M. PT)

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