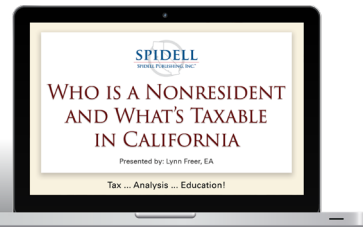




Who is a Nonresident and What's Taxable to California



Live Webinar

Thursday, November 7
9:00 a.m. to Noon PT

\$145

On-Demand Webinar

Available by November 14

Designation	CPE Hours
CPA	3 Tax
CRTF (CTEC)	3 CA Tax
Attorney	2.5 General MCLE

Webinar features:

- 3 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 \$25 per additional attendee*



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With this three-hour course, you will:

- Look at recent court cases where high-income taxpayers got winning nonresident audit results — will the change from the BOE to the OTA make a difference?
- Properly plan for a California exit
- Understand the FTB residency audit process
- Understand what income received in later years is still taxable to California:
 - Installment sales
 - §1031 exchanges
 - Bonuses, stock options, and pensions
- Correctly make the 546-day, temporary absence work to avoid California tax
- Understand what "domicile" really means and how it affects taxes
- Learn how to make your income nontaxable if you move out of state and keep preparing returns for your California clients
- Other State Tax Credit:
 - Review recent changes, especially those concerning investment LLCs
 - Understand the difference in other states' nonresident withholding and group returns
 - Investigate the problem where neither state allows

Presented by: Lynn Freer, EA



Lynn "Ms. California Tax" Freer is President of Spidell Publishing, Inc.® She works closely with all state tax agencies and is often consulted for input on policy decisions. She always has the inside information on what's happening at the state level because she devotes herself full time to analyzing, writing about, and teaching California tax law and procedures. Lynn speaks at Spidell's annual Federal and California Tax Update Seminars, as well as many other seminars and webinars.



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If you are not completely satisfied with this course, we will provide you with a full refund.

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