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Your package includes all of the following courses:

Calculating a Partner's Basis (ABPI)(CPE Credits: 2, Taxes): This program discusses, in a practical way, how the partner basis rules apply to your partner and member in a multiple member limited liability company treated as a partnership client. This topic is particularly important now, when so many partnerships/multiple member limited liability companies will have losses and the owners will want to know whether they can use their losses from these investments against other income

Understanding the At-Risk Basis Rules and Form 6198 (ARBR) (CPE Credits: 2, Taxes): Many clients have losses from their S corporations, partnerships, and multiple-member LLCs treated as partnerships. These clients wish to use these losses to offset their other income. This program explains when, why, and how the at-risk rules apply to allow or to prevent the owner of a pass-through entity from taking a loss from these entities and using it to offset other income. The program also discusses how the at-risk loss limitations work in the context of the IRS Form 6198 – critical knowledge for anyone with pass-through entity clients.

Avoiding Common Audit Sampling Mistakes (ASMC) (CPE Credits: 2, Auditing): This segment explains the real-life impact of emerging authoritative guidance related to proper application of sampling theory to both financial statement and compliance audits.

Fair Value Measurement: Practical Concerns Faced by Non-Issuers (FVAC) (CPE Credits: 1 Accounting, 1 Auditing): Despite clarified and enhanced implementation guidance, there will always be some differences of opinion with respect to the proper application of fair value measurements due to the complexity and level of subjectivity involved. This segment provides practical advice for addressing the most common fair value measurement concerns faced by non-issuers.

The Inherent Uncertainty of Financial Reporting: How Standards Attempt to Manage Risk (IUFC) (CPE Credits: 2, Accounting): Understand how accounting standards attempt to address some of the practical concerns in financial reporting, including evaluating impairment of long-lived assets, liabilities associated with uncertain tax positions, commitments and contingencies created by subsequent events, going concern in a difficult economy, and much more.

Multistate Tax: Hot New Issues in Determining Nexus (MSDN) (CPE Credits: 2, Taxes):

Nexus is the connection that a taxpayer must have with a state before tax may be imposed. As states push the nexus envelope to its limits, they are asserting that taxpayers may have nexus in a state simply because they have customers or are generating income from a state. Taxpayers need to be aware that they could be subject to nexus in a state with limited or no physical presence in the state. This course will enable you to identify activities that give your entity nexus and understand strategies for entities to avoid nexus in states.

Passive Activity Loss Rules: What the IRS Is Auditing, and What to Watch Out For (PALC) (CPE Credits: 2, Taxes):

The Service remains vigilant in policing the deduction of passive activity losses. This course focuses on the common issues raised in audit for deductions that could be treated as arising from a passive activity.

Reducing Your Business Owner Clients' Exposure to Social Security and Self-Employment Taxes (REXC) (CPE Credits: 2, Taxes):

As the baby boomer generation approaches retirement and proposed legislation may considerably broaden the tax base for employment taxes, financial and tax planners can expect increased demand for strategies that minimize these taxes. This course provides tax and financial planning professionals with strategies and tactics that may be used to reduce the exposure.

Related Party Transactions: Key Tax Issues, and What to Watch Out For (RPTC) (CPE Credits: 2, Taxes):

Many business entities share common owners and common economic interests that lend the companies to business arrangements. Yet, issues and significant tax problems can occur when related parties deal with each other. This course provides insight into management of transactions involving parties having varying degrees of common ownership that can produce unintended tax consequences without taking special precautions.

The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (RUJC) (CPE Credits: 2, Taxes):

This course includes complete coverage of this law, focusing on significant changes affecting individuals and small and medium-sized businesses and their owners.

Hot Audit Issues: Substantiation for Cars, Meals, Entertainment, and Gifts (SUBC) (CPE Credits: 2, Taxes):

Automobiles, meals, and entertainment are employee benefits that may be enjoyed on a tax-favored basis, but only if the expenditures are carefully documented. This course examines how to lock up these benefits by meeting the substantiation rules that apply.

Calculating S Corporation Stock Basis, and Creating and Maintaining Basis Worksheets (WSCB) (CPE Credits: 2, Taxes):

This program will discuss, in a practical way, how the stock and loan basis rules apply to your S corporation shareholder clients. This topic is particularly important now, when so many S corporations will have losses and the owners will want to know whether they can use their losses from their S corporation losses against other income.