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Central/South Central Joint Education Committee

Business Entities
Thursday, September 26, 2024

Camp Hill Corporate Center
300 Corporate Center Drive
Camp Hill, PA 17011

Registration: 7:30 AM
Start/End Time: 8:00 AM–4:00 PM
Course Level: Basic/Intermediate
CPE: 8 Hours Federal Tax

Speaker: James F. Tice, EA

PSTAP is an approved continuing professional education sponsor. PA #PX-000501L, NJ #20CE0015920, NY #002280, IRS CE #E3S5R

Early Bird Registration Pricing (Registered or postmarked by August 26, 2024):
 PSTAP Members—\$165 Non-Members—\$235

Regular Registration Pricing (Registered or postmarked on or after August 27, 2024):
 PSTAP Members—\$215 Non-Members—\$285

- Registration fee includes course material download, breakfast, lunch & refreshment breaks
- Registration Options: **Online:** www.pstap.org **Mail:** PSTAP, 150 Corporate Center Dr., Ste. 205, Camp Hill, PA 17011, or by **FAX:** 717-614-8663
- Seminar Confirmations—Sent upon registration, via email only—please provide your email address below
- Questions??? Contact PSTAP Executive Office at 1-800-270-3352 or by email at info@pstap.org
- Refund Policy: Please see reverse side of this registration form.

Registration Form: (*one form per registration—photocopy for additional registrants*)

REGISTRATION DEADLINE: 09/20/2024

First Name _____ MI _____ Last _____ PSTAP ID #: _____ PTIN # _____

Firm: _____ Phone: () _____

Street Address _____ City _____ State _____ Zip _____

Email Address _____ License Number—CPA/PA—Required _____

Please indicate Rate

PSTAP Member (Early Bird) \$165 Non-Member (Early Bird) \$235

PSTAP Member (Regular Rate) \$215 Non-Member (Regular Rate) \$285

Check Enclosed—Payable to PSTAP Joint Education Committee —Mailed to the above address

VISA/Amex/MC/Discover Acct # _____ Exp: _____ CVV: _____

Signature: _____

Business Entities Course Description:

Part 1: The course will discuss business advantages and disadvantages of C- Corporations, S-Corporations, Limited Liability Companies, Partnerships, and Sole Proprietorships. There is much to consider when guiding your clients down a path to success and sustainability with their business. We will cover tax treatment and potential pitfalls, explaining rules, requirements, issues, and opportunities in selecting the best entity type in which to operate a business.

Objectives:

- Recognize whether an entity is separate from its owners in regards to the evaluation Differentiate business structures and describe how they are applied
- Identify correct statements with respect to profits interest Describe default classifications
- Recognize what happens when a corporation changes to a partnership

Part 2: We will discuss the tax advantages and disadvantages of each entity type. We will cover the tax treatment and potential pitfalls involved in forming each type of entity. Choosing the type of entity can be challenging, as one must consider the costs and benefits of today versus the future. These decisions are affected by the Tax Cuts and Jobs Act. Helpful tips and practical suggestions will be provided so you can advise your clients with confidence on matters regarding choice of entity and the resulting tax and non-tax implications.

Objectives:

- Describe advantages and disadvantages of various entity types Describe tax consequences to forming various types of entities Differentiate IRC sections and how they apply
- Describe partner's basis in a partnership interest
- Identify correct statements with respect to debt vs. equity

What You Need to Know About Registration Changes & Earning CPE Credits

Due to rising costs and hotel constraints/inflexibility as well as the lead time required for manual/material orders from our speakers, we will be instituting the following policies. Thank you for your understanding and cooperation.

In-Person Seminar Cancellation and Refund Policy

Cancellations received 10 or less days prior to an in-person seminar, are NOT eligible for a refund under any circumstance. Cancellations received between 11 and 14 days in advance of the seminar are subject to a cancellation fee of \$75 fee per day (\$150 for the 2-day 1040); the remainder of the registration fee will be refunded to the original form of payment. Cancellations received more than two weeks (14 days) prior to the seminar will be refunded in full to the original form of payment.

Transfer Policy

PLEASE READ: We have had an influx of last-minute transfers from one program to another which has forced the organization to incur unnecessary costs. Because we incur hotel costs (meals, refreshment breaks, and set up) once counts are given, requests to transfer from an in-person seminar to a webinar of the same program, or to a different location of the same program, or to a different course entirely, not received a minimum of **10 days** in advance of the seminar are subject to a transfer fee of \$75 per day (\$150 for the 2-day 1040) . We thank you for understanding that no exceptions can be made to this policy.

No Shows

If you fail to show up to a course, you are not eligible for a refund OR a transfer to another course. We are paying for you whether you are in attendance or not. Please be advised, overnight voicemail messages and emails are considered no-shows and are ineligible for refunds.