

OSU Tax Schools  
 Oklahoma State University  
 Agricultural Conference Services  
 OSU Student Union, Rm. 430  
 Stillwater, OK 74078

*"...Excellent school – the best continuing education value in Oklahoma...The OSU Tax School is always far better than any other schools I attend (and) the materials are always great..."*

## Instructor Team

**Edith Moates, CPA, JD.** On the staff of the OSU Tax Schools for 20+ years, Edith brings a wealth of knowledge and experience to the classes. With her expertise in both the U.S. Bankruptcy Court and the Tax Court she shares both a knowledge of the issues and an awareness of what taxpayers need to support their positions. She is a graduate of OU (Bachelor of Accountancy) and the OCU Law School.

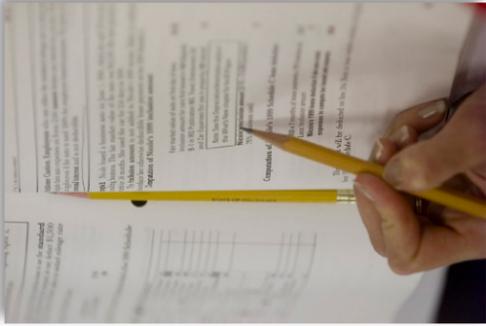
**Ron Kirkpatrick, MBA, CPA.** Ron's experience includes nine years as a revenue agent with the IRS, plus real world know-how from more than 20 years in private practice. This combination makes him uniquely qualified to bring insights from both sides of the table. Ron has been an instructor with the Tax Schools since 2002.

**Mike L. Hardin, PhD, EA.** Retired from OSU as a Professor and Tax Specialist, Mike is now in private practice. With a degree in Economics and a strong background in Accounting, he has coordinated and taught the OSU Tax Schools for more than twenty years.

**Shirley Wofford, CPA, JD.** Shirley has vast experience and knowledge of tax law and issue resolution through more than 30 years of employment with the IRS. She joined the instructor team in 2011.

**JC Hobbs, BS, MS, RTRP, JC** has been with Oklahoma Cooperative Extension Service since 1985. His degrees in Agricultural Economics and Accounting are a strong combination for his position as instructor. JC has coordinated and taught the Tax Schools since 2003.

Our recurring team of instructors will be joined by special-Service, Oklahoma Tax Commission, and the Oklahoma Employment Security Commission.



## OSU Tax Schools:

The mission of the Oklahoma State University Tax Schools is to provide a quality and high valued tax education. The knowledgeable and diverse instructor teams for the Schools consist of veteran tax professionals and representatives of various agencies, including the Internal Revenue Service, the Oklahoma Tax Commission, and the Oklahoma Employment Security Commission.

OSU's Division of Agricultural Sciences and Natural Resources and the Oklahoma Cooperative Extension Service have sponsored the annual Farm & Business Tax Institute since 1961. Initially the Institute educated farmers, preparers, and Extension specialists to prepare tax returns. Over the years it has evolved into a professional continuing education program for tax practitioners addressing broader issues affecting individuals and businesses.

Watch your mailbox and our website at [www.osustaxschools.okstate.edu](http://www.osustaxschools.okstate.edu) for announcements and information about upcoming tax education programs.

This 2-day conference will provide Federal Tax Law Education and Updates designed to meet the needs of today's tax return preparers. The course will also provide instruction based on the Ethical requirements as outlined in Circular 230.

**The 2-day class provides the following continuing education credit:**

**Other Tax Return Preparer and Registered Tax Return Preparer (RTRP)**  
 2 hours Ethics  
 3 hours Federal Tax Law Updates  
 10 hours Federal Tax Law Topics  
 1 hour Oklahoma Tax Law Update

**Enrolled Agent (EA)**  
 2 hours Ethics  
 13 hours Federal Tax Law Topics / Federal Tax Related Matters  
 1 hour Oklahoma Tax Law Update.

**Certified Public Accountant (CPA) or Public Accountant (PA)**  
 2 hours Ethics  
 14 hours of tax continuing education credits

**Oklahoma Bar Association (OBA)**  
 2 hours Ethics  
 14 hours of tax continuing education credits

**Certified Financial Planners (CFP)**  
 14 hours of continuing education credits

Oklahoma State University, in compliance with Title VI and VII of the Civil Rights Act of 1964, Executive Order 11246 as amended, and Title IX of the Education Amendments of 1972 (Higher Education Act), the Americans with Disabilities Act of 1990, and other federal and state laws and regulations, does not discriminate on the basis of race, color, national origin, gender, sexual orientation, gender identity, religion, disability, or status as a veteran, in any of its policies, practices or procedures. This provision includes, but is not limited to admissions, employment, financial aid, and educational services. The Director of Equal Opportunity, 408 Whitehurst, OSU, Stillwater, OK 74078-1035; Phone 405-744-5371; email: [eeo@okstate.edu](mailto:eeo@okstate.edu) Any person (student, faculty, or staff) who believes that discriminatory practices have been engaged in based on gender may discuss his or her concerns and file informal or formal complaints of possible violations of Title IX with OSU's Title IX Coordinator 405-744-9154.

Issued in furtherance of Cooperative Extension work, acts of May 8 and June 30, 1914, in cooperation with the U.S. Department of Agriculture, Robert E. Whitson, Director of Oklahoma State University, Stillwater, Oklahoma. This publication is printed and issued by Oklahoma State University as authorized by the Vice President, Dean, and Director of the Division of Agricultural Sciences and Natural Resources and has been prepared and distributed at a cost of \$620.00 for 3,500 copies. This document was printed at CareerTech Printing Services, Stillwater, Oklahoma, 0917: GH

### Fall 2017 Topics

The OSU Tax School is dedicated to meeting the tax education needs of CPAs, PAs, EAs, OTRPs (including RTRPs), and Attorneys. A total of 16 hours of CPE/CLE is available consisting of 2 hours of Ethics, 3 hours of Federal Tax Law Updates, 10 hours of Other Federal Tax Law education, and 1 hour of Oklahoma Tax Law update. The following list of topics highlights much of the subject matter to be covered during the seminar.

- **Ethics** – Solutions to ethical problems are not always black and white. Using Circular 230 as a guide, ethical principles will be discussed which will address how to appropriately respond to ethical issues that arise in a tax practice
- **New Legislation** – Covers tax legislation and provisions enacted in late 2016 as well as legislation enacted during 2017. Also included is a list of expiration dates for various tax provisions.
- **Rulings and Cases** – A presentation of recent IRS Rulings and Tax Court Cases will be covered in detail, which includes a discussion of the main points of each case and the conclusions reached.
- **Individual Taxpayer Issues** – This material explains the net investment income tax and how to calculate the tax, Discussion also covers the tax consequences of providing or receiving sharing economy services. The chapter explains qualifying charitable contributions, substantiation of contributions and limits, and how to report contributions on an individual income tax return. The special tax rules for federally declared disaster areas and military taxpayers are also examined.
- **Tax Practice** – This chapter discusses the collection statute of limitations and the events that suspend the running of the statute. The types of offers in compromise, the requirements and forms used to submit an offer, and how to calculate a minimum offer are discussed. The chapter explains how to help a nonfiler to file past due returns and how to reconstruct the records necessary to file delinquent returns.
- **Business Issues** – Coverage includes a discussion of electing out of subchapter K, business start-up and organizational expenses, the expensing of real estate improvements, depreciation issues, and activities that may qualify for the domestic production activities deduction.
- **Trusts and Estates** – The material focuses on the deceased spousal unused portability election (DSUE), the application of the basis consistency rules, and a discussion of various types of trusts and their use and purpose.
- **Agricultural Issues** – Topics include a review of income and expense issues that are unique to agriculture, a discussion of the interaction between net operating loss rules and income averaging, issues for buying and selling farmland, and tax rules applying to the demolition of structures.
- **Loss Limitations** – Coverage focuses on the most common types of loss limits and the steps to determine whether an individual loss or deduction is allowed.
- **Retirement** – Discussion will cover the different types of retirement plans, including defined benefit plans and defined contribution plans, and IRAs. the taxation rules applying to regular distributions, loans, early distributions, and required distributions will also be covered. The material also explains how earned income affects social security benefits and Medicare premiums.
- **IRS Issues** – Coverage includes a discussion of the development of the National Research Program audits, how to use the audit technique guides to prepare complex returns, avoid an audit, or respond to an audit. In addition an explanation of how tax practitioners can recognize and protect themselves from identity theft. The current status of the IRS and plans to improve tax administration and the interaction of taxpayers and practitioners is also discussed.
- **Foreign Tax Issues** – The tax issues covered include reporting requirements for US citizens living abroad, foreign earned income exclusion, nonresident alien reporting, withholding on payments to nonresident aliens, nonresident spouse treated as a US resident and 2017 rules for foreign owned LLCs.
- **Like-Kind Exchanges** – I.R.C. Sec. 1031 provides for the nonrecognition of gain or loss on the exchange of qualifying like-kind property used in a trade or business or held for investment. The material defines qualifying like-kind property and discusses the rules for like-kind exchanges of property, calculation of basis, and determining gain or loss.
- **Business Entity Issues** – The focus is on homeowners' associations, tax-exempt entities and the IRS document request process and Form 1099-EZ, the proposed partnership audit regulations, and partnership ownership changes.
- **Oklahoma Tax Update** – An Oklahoma Tax Commission staff member will provide a detailed explanation of Oklahoma tax legislation passed during the recent legislative session that is applicable for the 2017 tax year as well as other important items for tax practitioners.

## Fall 2017 Class Locations and Hotel Accommodations

A limited number of rooms are available on a first come basis at a discounted rate for the hotels listed below. Call the hotel by the date listed and indicate you are with the OSU Tax Schools to check on availability. Contact Ag Conferences (405-744-6489) if you have difficulty making your hotel reservation prior to the reservation deadline date.

**November 9 & 10 - McAlester**  
Southeast Expo Center  
4500 W. Hwy 270  
AmericInn  
918-426-1300  
Make reservations by October 27

**November 13 & 14 - Lawton**  
Hilton Garden Inn  
135 NW 2nd St.  
580-280-2100  
Make reservations by October 13

**November 16 & 17 - Enid**  
Springhill Suites  
5815 KL Drive  
580-540-4256

**\* NEW LOCATION \***  
**Nov 27 & 28 or Nov 30 & Dec 1**  
**Tulsa 1 & 2**  
Double Tree Hotel at Warren Place  
6110 S. Yale Ave.  
918-495-1000  
Make reservations by October 27

**December 4 & 5 or December 7 & 8**  
**Oklahoma City 1 & 2**  
Embassy Suites Downtown/Medical Center  
741 N. Phillips Ave.  
405-239-3900  
Make reservations by November 3

**December 11 & 12 - Stillwater**  
First Methodist Church Life Center  
400 W. 7th Ave.

### Details you need to know

**Continuing Education Credits:** Sixteen (16) continuing education units (CEU's) are offered for the two-day Fall Tax Institutes. These have been accredited through the boards of Certified Public Accountants, Public Accountants, the Oklahoma Bar Association MCLE Commission, and IRS for Enrolled Agents and Registered Tax Return Preparers. Professionals who require certification should complete the CPE section on the registration form. Attendees must personally sign in at the session for each 4-hour period. We will mail a letter of certification to you. You must retain this certification letter for auditing purposes.

**Registration Fees:** Fees will cover all workshop materials, including the CCH Master Tax Guide and refreshments during breaks. If you request materials only, they will be mailed to you when all books are available. (Due to contractual agreements, materials cannot be sold for less than the registration fee.) Enrollments are handled on a prepaid advance registration basis. Limited at the door registration may be available on a first come first serve basis. We recommend you call ahead to Agricultural Conference Services at 405-744-6489 to check availability.

**Dress:** Consistent meeting room temperatures are difficult to maintain. Dress is casual, so we suggest you dress in layers to ensure comfort.

**Special Accommodations:** Oklahoma State University offers its programs to disabled persons on a nondiscriminatory basis. Disabled persons with special needs who are planning to attend our programs are requested to phone (405-744-6489) or fax (405-744-8491) our office as far in advance of the program as possible so these needs can be addressed.

**Schedule:** Registration starts at 7:30 a.m. Class runs from 8:00 a.m. to 4:45 p.m. There will be two breaks; lunch is on your own.

### Online Registration

OSU Tax Schools provides online registration for your convenience. Simply go to the website at [www.osutaxschools.okstate.edu](http://www.osutaxschools.okstate.edu) and follow the "Tax School Registration" link to register using your VISA, MasterCard, Discover or American Express for payment.

If you prefer, you can still register by mail or fax using the Registration Form in this brochure or the registration form found on the website at: [www.osutaxschools.okstate.edu](http://www.osutaxschools.okstate.edu)

### 2017 REGISTRATION FORM - (please print)

Name \_\_\_\_\_

Firm \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
( ) ( )

Phone \_\_\_\_\_ Fax \_\_\_\_\_

Email \_\_\_\_\_

**Preferred location (please mark a 1st and 2nd choice)** \*Enroll early, limited availability.

Location Choice	Institute Date	\$285 Early Bird Deadline Date	Fee	Total
_____ McAlester	Nov 9-10	Nov 6		
_____ Lawton	Nov 13-14	Nov 8		
_____ Enid*	Nov 16-17	Nov 13		
_____ Tulsa 1	Nov 27-28	Nov 20		
_____ Tulsa 2	Nov 30-Dec 1	Nov 27		
_____ OKC 1*	Dec 4-5	Nov 29		
_____ OKC 2*	Dec 7-8	Dec 4		
_____ Stillwater	Dec 11-12	Dec 6		
_____ Materials Only – Will be mailed by December 15.				
<b>Walk-in Registration</b> - Enrollment after Early Bird Deadline, \$300 at the door. If enrolling at the door, call (405)744-6489 to verify space availability.				
<b>Total amount due</b>				

**Cancellation Policy:** All refund and transfer requests must be made 14 days prior to your class date. Call 405-744-6489 to make any refund or transfer requests. There will be a \$20 fee charged for each transfer. Courses will be held regardless of adverse weather conditions. However, in the event that adverse weather prevents you from attending, contact Ag Conferences (405-744-6489) on Day 1 of your location.

**Refunds:** Refund of registration fee paid by credit card will be refunded back to the credit card. You will be asked for the full credit card number and expiration date when you contact our office requesting the refund.

Refund of registration fee paid by personal check will require a social security number for processing. Refund of registration fee paid by company check will require a Federal ID Number for processing. You will be asked for the required number when you contact our office requesting the refund.

#### Office Use Only

**Confirmation Letter:** You should receive a confirmation letter within 1 to 2 weeks of submitting your registration. Please contact our office at 405-744-6489 to confirm receipt of your registration if you do not receive your confirmation letter.

**Payment Information:** Please make checks or money orders payable to OSU. Send this registration form plus full payment by check, VISA, MasterCard, Discover, American Express or money order to:

OSU Tax Schools  
430 Student Union  
Stillwater, OK 74078-7061  
-OR- Enroll on-line: [www.osutaxschools.okstate.edu](http://www.osutaxschools.okstate.edu)  
-OR- Fax to 405-744-8491 (Credit Card payments only)

\_\_\_\_\_  
VISA, MasterCard, Discover or American Express Number Exp. Date

\_\_\_\_\_  
Signature (required for all credit cards)

For enrollment questions and special accommodations issues, please call Agriculture Conference Services at 405-744-6489. For tax subject matter questions, please call JC Hobbs at: 580-237-7677 or e-mail [jc.hobbs@okstate.edu](mailto:jc.hobbs@okstate.edu)

#### Please mark all that apply and supply the corresponding certification number.

\_\_\_\_\_ **AFSP** (OTRP/RTRP) **PTIN Number Required** \_\_\_\_\_

\_\_\_\_\_ **EA** **PTIN Number Required** \_\_\_\_\_

\_\_\_\_\_ **CPA** **No Number Required**

\_\_\_\_\_ **Attorney** **OBA Number Required** \_\_\_\_\_

\_\_\_\_\_ **CFP** **CFP Registrant ID No. Required** \_\_\_\_\_

\_\_\_\_\_ **None of the above**