

NORTHEAST CHAPTER

PA: PX-000501L , NJ: 20CE00159200, NY: 002280, IRS: E3S5R

Ethics, Form 1099-R Box by Box, and IRAs—Withdrawals & Distributions

Wednesday, October 23,

The Woodlands Inn
 1073 Highway 315
 Wilkes Barre, PA 18702
 Hotel Phone: (570) 824-9831

Registration 7:00 AM
CPE 8:00 AM - 4:30 PM

CPE: 2 Hours Federal Ethics
5 Hours Federal Tax
1 Hour Non-Federal Tax

REGISTRATION DEADLINE: OCTOBER 18, 2019

SPEAKER: Mary Lew Kehm, CPA

NAME: _____ ID # _____ PTIN # _____

See Mailing Label

Address: _____ **City/State/Zip** _____

Email Address: _____ **Phone:** () _____ **Fax:** () _____

MEMBER (\$150) **NON MEMBER (\$225)**

Check made payable to: Northeast CHAPTER PSTAP is enclosed. **

Credit Card: ___MC ___Visa ___ Amex Acct # _____ Exp: _____

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MAIL Form To: PSTAP Executive Office Attn: PSTAP Northeast Chapter
20 Erford Road, Suite 200A, Lemoyne, PA 17043
FAX: 717-737-6847 Questions?: 1-800-270-3352

- Registration fee includes seminar workbook, continental breakfast, lunch & refreshment breaks
- Cancellations received before **October 18, 2019** will be refunded in full, 50% is refundable thereafter. No shows are ineligible for refunds
- One registrant per form—you may reproduce this form.

CPE certificates will be available for download on our website www.pstap.org following the seminar.
All topics subject to change. ** Please do not combine fees for different events on same check.

Ethics, 1099-R Box by Box & IRAs—Withdrawals & Distributions Course Description:

Early Withdrawals from IRA's – Taxes, Penalties, and Exceptions – 1-hour Federal Tax – Basic - Prerequisite: Basic Tax Preparation Knowledge.

This session will cover IRA withdrawals prior to age 59 ½ -- income taxation, penalties, and exceptions to penalties. Pennsylvania taxation of early withdrawals will be discussed.

IRA Withdrawals by Owner During Life After 70.5 – 1-hour Federal Tax – Basic - Prerequisite: Basic Tax Preparation Knowledge.

The session will discuss IRA Required Minimum Distributions (RMD) After 70.5, important dates, who is responsible for taking RMDs, and taxation including QCD, after-tax money, and penalties for under-distributions. Pennsylvania treatment will be discussed.

IRC 7216 Regulations – Disclosure & Use of Tax Information by Tax Return Preparers 2-hour Federal Ethics – Basic - Prerequisite: Basic Tax Preparation Knowledge.

This 2-hour Ethics session will review the rules on disclosures and use of tax return information by preparers and others. We will examine Code Sections 7216 and 6713, Regulation § 301.7216 and Revenue Procedures 2008-35 and 2013-14. Practical examples of how to apply these rules in the small tax practice will be discussed.

1099-R Box by Box Federal Taxation – 2-hour Federal Tax – Basic - Prerequisite: Basic Tax Preparation Knowledge.

This course will review the various types of income reported on Form 1099-R and the different types of the form preparers will see in practice. We will explore each box of Form 1099-R, what it represents, and the ramifications for federal taxation. There will be an in-depth review of codes in box 7.

1099-R PA Taxation – 1-hour Other Tax – Basic – Prerequisite: Basic PA Tax Preparation Knowledge

This course will review the various types of income reported on Form 1099-R and the different types of the form preparers will see in practice. We will explore each box of Form 1099-R, what it represents, and the ramifications for PA taxation, which can be very different from the federal treatment. There will be a review of codes in box 7 as well, their meaning for PA taxation, and how to calculate the taxable amount

Tax Treatment of Qualified Charitable Distributions (QCD) from IRA Accounts –1-hour Federal Tax – Basic
Prerequisite: Basic Tax Preparation Knowledge

This session will be an overview of Qualified Charitable Distributions – what accounts are eligible, which taxpayers are eligible, mechanics of making a QCD, recordkeeping requirements, tax return preparation, and opportunities and pitfalls.