



Continuing Professional Education Program

Seminar - 6 hours CPE

"C" is for Conversion and Choice of Entity



Presenter: Vicky Mulak, EA, CFP

When: Tuesday, Sept 20 - 10 am to 4 pm

Location: The Phoenix Club

Lunch: Provided

"C" is for Conversion , Course Description:

Converting a C Corporation to an S Corporation requires a special type of competency in the tax professional. Timing and attention to detail can prevent trouble in a subsequent tax year. Determination of the source of distributions becomes an annual task, as the corporation maintains two retained earnings accounts, i.e., one from the C Corporation years, and a AAA account for the S corporation years. Corporate-level taxes may also apply, so an understanding of the effect on flow-through taxation is crucial. This intermediate presentation will enhance awareness of the many concerns affecting the "converted C Corporation" and a step-by-step approach to the issues involved.

Choice of Entity from Multiple Perspectives, Course Description:

This intermediate session will review tax law applicable in choosing, forming, operating and dissolving the C Corporation, S Corporation, and LLC. Update your knowledge on what the IRS and the courts think are important considerations in each entity format. Learn what you need to know to be as valuable as possible to new and existing clients.

Registration Fee

By September 1st - \$125
After September 1st - \$140
Day of Seminar - \$155

Register On-Line at EAOC.org

For Additional information: Mr. Joseph Dimino, EA
diminobraunsen@sbcglobal.net 949.999.2036

MAIL-IN REGISTRATION FORM

Enclose your check made payable to: Orange County Chapter, CSEA. OR charge to your credit card.

_____ Visa _____ MasterCard _____ Amer. Express 3-digit security code _____

Credit card number _____ Exp. Date _____

Your name _____ Signature _____

Address _____ Phone/days _____

City _____ State _____ Zip _____

Email _____

Mail to: Joseph P. Dimino, EA, 1901 Newport Blvd, Suite 350, Costa Mesa, CA 92627

It is OCEA's policy not to issue refunds once a registrant has registered for an event or class. However, a written refund request can be submitted to OCEA's treasurer by the next board meeting for consideration by the board in the following three cases: (1) Cancellation at least 72 hours before the event, or (2) a medical emergency preventing the registrant from attending the event, or (3) a death in the family.