

AUSTIN & ROUND ROCK COURSES



AUSTIN:

Austin Chapter Training Facility
3305 Northland Drive, Suite 402
Austin, Texas 78731
(512) 445-0044

ROUND ROCK:

Texas State University - Round Rock Campus
1555 University Boulevard
Round Rock, Texas 78665
(512) 245-2111

All day courses begin at 8:30 am. Half day courses start times vary - please check course description. Registration opens one-half hour prior to course start time.

ETHICS & VALUES FOR TEXAS CPAS & ACCOUNTING PROFESSIONALS (4 Hours CPE)

Description: This course includes the topics of ethical principles and values, ethical reasoning and dilemmas and TSBPA Rules of Professional Conduct (with an emphasis on recent changes). Case studies are utilized throughout the course to provide real-world scenarios for analysis by participants. The course format is interesting, interactive and will involve ample discussion among participants. This course qualifies for the four-hour Ethics requirement by the Texas State Board of Public Accountancy.

Objectives: Meeting the biennial four-hour ethics CPE requirement of the TSBPA. The course is also relevant for accountants who are not CPAs.

Prerequisite: There are no prerequisites. **Course Begins at 8:30 am, Ends by 12:30 pm.**

Dates	Course ID	City	Member/Non-Member Fee
07/28/17	AUZETH0718	Austin	\$120/\$185
08/25/17	AUZETH0818	Austin	\$120/\$185
09/22/17	AUZETH0918	Austin	\$120/\$185
10/20/17	AUZRRETH18	Round Rock	\$125/\$190
11/17/17	AUZETH1118	Austin	\$120/\$185
12/15/17	AUZETH1218	Austin	\$120/\$185
01/29/18	AUZETH0118	Austin	\$120/\$185
03/23/18	AUZETH0318	Austin	\$120/\$185
04/27/18	AUZETH0418	Austin	\$120/\$185
05/18/18	AUZETH0518	Austin	\$120/\$185

FEDERAL TAXATION OF PARTNERSHIPS/LLCS & PARTNERS/MEMBERS (8 Hours CPE)

Robert W. Nelson, JD, CPA

Description: The purpose of this course is to provide a comprehensive understanding of basic and advanced partnership/LLC tax issues. Specifically, the course will address the following issues: Formation issues (i.e. taxability, profits interests); Distribution planning; Special allocations; Capital accounts; Sections 704c, 704(b), 736, 751 and 754; Debt allocation and losses; Partnership agreements; K-1s and Form 1065; Texas Franchise Tax planning; IRS audit considerations.

Objective: To provide a comprehensive understanding of basic and advanced partnership/LLC tax issues. **Prerequisite:** There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
07/14/17	AUZ0714718	Austin	\$215/\$345

WHAT YOU NEED TO KNOW TO AUDIT GOVERNMENT PROGRAMS (8 Hours CPE)

Leita A. Hart-Fanta, CPA, CGFM, CGAP

Description: Audits of governmental programs require special knowledge of federal requirements and criteria including the Uniform Guidance as well as the GAO's Green Book and Yellow Book. In this seminar, we will cover the essentials of federal grants and focus on the intent and content of the *Uniform Administrative Rules, Cost Principles, and Audit Requirements for Federal Grants* and the related guidance. Key acronyms and terminology are explained in plain English.

Objectives: Identify the significant differences between a commercial financial audit and a Single Audit; Identify the three subjects of a single audit; Determine if a cost is allowable; Identify Administrative Rules to back up a reportable condition; Create a finding using the five elements of a finding; Distinguish between fraud, abuse, waste and non-compliance; Order the levels of materiality on a Single Audit; Contrast significant yellow book requirements in the 2011 version of the yellow book and the 2017 exposure draft; and Apply the requirements of the GAO's Green Book (Standards for Internal Control in the Federal Government). **Prerequisite:** There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
07/20/17	AUZ0720718	Austin	\$215/\$345

ARE YOU READY FOR THE NEW REVENUE STANDARD? (ASC 606) (4 Hours CPE)

Jackie Lyons, CPA, CFE

Description: You will have the opportunity to learn from an instructor that has implemented other revenue standards and get practical experience. You will learn the key elements of the new standard including: Definition of a contract and the impact of collectability; Identifying performance obligations; Determining the transaction price including variable consideration; Allocating the transaction price; Recognizing the revenue; Principal versus agent; Contract costs; Significant financing; and Transition methods.

Objectives: Participants will gain an understanding of the new revenue standard ASC 606, implementation timeframe and areas of risk and judgments. This is the first standard that was created between the FASB and IASB and is founded on principals vs. rules, which is completely new for US GAAP preparers. **Prerequisite:** There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
07/21/17	AUZ0721718	Austin	\$120/\$185
11/03/17	AUZ1103718	Austin	\$120/\$185

HEALTH CARE UPDATE (8 Hours CPE)

Blaise C. Bender, JD, CPA

Description: This seminar will address the recent proposed changes to the Affordable Care Act. The instructor will also discuss: Proposed rollbacks and reduction in taxes impacting individuals and businesses; Timelines for rollbacks and reductions in taxation; Changes in subsidies and tax credits; Changes associated with coverage; The impact such changes will have for both individuals and businesses; The nature of future requirements for coverage; Compliance and features for businesses.

Objectives: Attendees will understand: Recent proposed changes to the Affordable Care Act; Proposed rollbacks and reduction in taxes impacting individuals and businesses; The nature of future requirements of coverage; and Compliance and features for businesses. **Prerequisite:** There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
07/24/17	AUZ0724718	Austin	\$215/\$345

IRS ADMINISTRATION AND REPRESENTATION UPDATE (8 Hours CPE)

Blaise C. Bender, JD, CPA

Description: In recent times, the Internal Revenue Service has seen its budget cut dramatically. As a result, there has been a decline in service provided by the IRS. Enforcement efforts have not only been reduced, but changed. This session will examine the methods the IRS are using in a revised enforcement process, new IRS exam priorities and procedures as well as revised collection procedures/interview processes and revised criminal investigation processes. In addition, this session will discuss revised interaction with revenue officers and agents as well as collection agents.

Objectives: Attendees will learn updates to IRS administration and representation practices and how to better serve their clients with this information.

Prerequisite: There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
08/04/17	AUZ0804718	Austin	\$215/\$345

PARTNERSHIP/LLC TAX ISSUES & UPDATE (16 Hours CPE)

Steven J. Tillinger, CPA

Description: This course will bring you up-to-date on the important tax issues affecting your clients operating as partnerships and limited liability companies. Partnership and LLC taxation can be complicated. Congress, by enacting stiffer tax return preparer penalty rules has said, in essence, that you must be a knowledgeable tax preparer of these returns. Your instructor will address the important tax issues of contributed property and maintaining capital accounts; special allocations and substantial economic effect; the importance of the qualified income offset to members of LLCs; the tax definition of recourse and non-recourse debt, and how it is allocated and reported on the K-1; what you must know about how the at-risk rules apply to LLCs; whether your LLC is a tax shelter; the importance of the Texas LLC statute; and much more! The course is designed for practitioners who need to understand partnership/LLC taxation. Topics to be covered will be selected from the following: Legislative Update; Classification of Entity as a Partnership or LLC; Texas LLC Statute and the Company Agreement; Formation & Operation of the Partnership/LLC; Allocation of Partnership/LLC Tax Items; Owner's Share of Partnership/LLC Debt; Loss Limitation Rules; Transactions between an Owner and Partnership/LLC; Distributions from Partnership/LLC to Owners; Section 754 Election.

Objectives: To review the tax rules affecting the formation and operation of a partnership and limited liability company; To update the tax practitioner on recent developments in federal income taxation of partnerships and limited liability companies; To recognize planning opportunities due to changes in federal income tax law; To prepare the tax practitioner for discussions with clients on important issues in this area of tax law; and To help the tax practitioner understand their reporting responsibilities.

Prerequisite: No advanced preparation is necessary. Some basic knowledge of partnership taxation and some tax preparation experience would be helpful.

Dates	Course ID	City	Member/Non-Member Fee
08/07-08/17	AUZ0807718	Austin	\$445/\$645

TAX GUIDANCE FOR THE CORPORATE ACCOUNTANT/CPA (8 Hours CPE)

Robert W. Nelson, JD, CPA

Description: This course will provide an expansive discussion and overview of the various tax issues currently being confronted by CPAs and accountants. Specifically, it will discuss compensation related issues (options, deferred comp., restricted stock), expense reimbursements, employee/independent contractors, corporate structuring alternatives, dealing with IRS audit, collections and controversies, multi-state and Texas corporate tax and sales tax issues, Comptroller controversies, ESOPs, Delaware holding companies, foreign tax issues, joint ventures, corporate and partnership entity issues, tax-free reorganizations and selected estate and gift taxes.

Objective: Obtain a broad understanding and update of the tax issues confronted by CPAs and accountants in day-to-day operations.

Prerequisite: There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
08/11/17	AUZ0811718	Austin	\$215/\$345

IRS PROCEDURES UPDATE (8 Hours CPE)

Blaise C. Bender, JD, CPA

Description: This seminar will discuss issues associated with the Internal Revenue Manual, Large Business & International (LB&I) Division revised audit guidelines, IRS Circular 230 Changes, IRS examination program developments, including changes in examinations, offers in compromise, installment agreements, preparing and avoiding tax penalties, Innocent spouse provisions for states like Texas, offshore initiatives and current international topics.

Objectives: This course will teach tax professionals how to solve IRS audit, appeal and collection problems. Attendees will also learn what to expect from the IRS and exactly how to best help clients weather the latest storm.

Prerequisite: There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
08/14/17	AUZ0814718	Austin	\$215/\$345

CSI FOR CPAS (PART I & II) (8 Hours CPE)

David W. Holt, CPA, CFE

Description: **CSI for CPAs (Part I): Analyzing Actual Fraud Cases** is the first half of the course. Attendees will look at a variety of real occupational fraud cases and identify the evidence that could be used (where you work or where you audit) to detect fraud and abuse of corporate assets. Substantial time will be devoted to the latest techniques necessary to solicit information from employees and potential suspects. This hands-on workshop approach includes six case studies and dozens of discussion questions. **CSI for CPAs, (Part II The Sequel):** Are you ready for the sequel to one of our most popular CPE topics? This course will focus on Crime Scene Investigations (CSI) performed by accountants, auditors and managers. However, all new case studies will be incorporated and the most contemporary detection tools will be available.

Objectives: Attendees of this course will learn how to: Improve your interviewing skills, assisted by critical issues using real fraud suspects; Learn a variety of effective fraud detection techniques and tools; Multiple, comprehensive fraud investigations (crime scenes) that will be solved, step-by-step, by attendees; The Global Fraud Report (2012) prepared by the Association of Certified Fraud Examiners (ACFE); Hands-on discussions of the most effective tools and techniques used to identify occupational fraud and abuse; and Examples and illustrations will cover all sizes of organizations (for-profit, public, private, non-profit and governmental.)

Prerequisite: There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
08/15/17	AUZ0815718	Austin	\$215/\$345

Register for the CSI FOR CPAS (PART I): ANALYZING ACTUAL FRAUD CASES Course Only (4 hours). Course Begins at 8:30 am, Ends at 12:00 pm:

08/15/17	AUZCSI0118	Austin	\$120/\$185
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Register for the CSI FOR CPAS (PART II): THE SEQUEL Course Only (4 hours). Course Begins at 12:30 pm, Ends at 4:00 pm:

08/15/17	AUZCSI0218	Austin	\$120/\$185
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CSI FOR CPAS (PART III): WHAT (I THINK) I LEARNED ABOUT WORKPLACE FRAUD (8 Hours CPE)

David W. Holt, CPA, CFE

Description: This course is David Holt's final chapter of his 30+ years experience as an auditor and fraud examiner. Most of the cases are his own. This topic is unique from all other fraud seminars and does not require attendance or knowledge from any previous occupational fraud courses.

Objectives: Attendees of this course will have a better understanding of fraud detection and prevention by discussing: The most important aspects of successful fraud detection and prevention, based on Holt's experience; Insightful commentary and observations about how the 21st century has become a culture that greatly increases the occurrence of workplace fraud and abuse; and Numerous crime scenes from real cases and significant group interaction, relative to solving and preventing the crime.

Prerequisite: There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
09/20/17	AUZ0920718	Austin	\$215/\$345

ACCOUNTING & AUDITING UPDATE/PERFORMING RISK ASSESSMENT AUDITS (8 Hours CPE)

David W. Holt, CPA, CFE

Description: This combination course will focus on the latest accounting and auditing updates and risk assessment audits. **Accounting & Auditing Update for Private Companies** will focus on topics and implementation guidance relevant to privately-owned companies. The seminar content will include: A listing of all FASB Accounting Standard Updates (ASUs) GAAP changes, the emphasis will be the proposed and issued ASUs relevant to many small businesses; Private Company Council ASUs that are GAAP alternatives; The most recent and proposed audit standards (by AICPA); and Current events and issues important to CPAs. **Performing Risk Assessment Audits for Small Businesses & Nonprofits** will help you improve your efficiency and effectiveness for smaller audit clients with limited accounting personnel and simple internal controls.

Objectives: Update participants regarding the requirements, effective dates and implementation issues of significant new and proposed accounting and audit standards; How to document SAS (AICPA) compliance, without using complex or inefficient programs; Understanding the risk assessment audit mindset, in contrast to the former cookie cutter and canned audit program audit approach; Using real world audit case studies to demonstrate how to do it right; and Considering how to identify significant accounts/transactions and how to audit significant assertions for those accounts/transactions.

Prerequisite: A basic knowledge of auditing is recommended.

Dates	Course ID	City	Member/Non-Member Fee
08/22/17	AUZ0822718	Austin	\$215/\$345

Register for the **ACCOUNTING & AUDITING FOR PRIVATE COMPANIES Course Only (4 hours)**. Course Begins at 8:30 am, Ends at 12:00 pm:

08/22/17	AUZA AU1718	Austin	\$120/\$185
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Register for the **PERFORMING RISK ASSESSMENT AUDITS FOR SMALL BUSINESSES & NONPROFIT Course Only (4 hours)**.

Course Begins at 12:30 pm, Ends at 4:00 pm:

08/22/17	AUZPRA1718	Austin	\$120/\$185
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MID-YEAR FEDERAL TAX UPDATE (8 Hours CPE)

Steven J. Tillinger, CPA

Description: Whether you are a generalist or a tax specialist, you will take away valuable information and insights from this program. The course will bring you up-to-date on current issues in federal income taxation affecting individuals and small business owners with emphasis on coverage and analysis of any 2017 tax legislation, both final and proposed; updates and new developments of 2016 and earlier tax law; important court cases; Treasury income tax regulations; IRS revenue rulings and procedures; and more!

Objectives: To update the tax practitioner on recent developments in federal income taxation; To recognize planning opportunities due to changes in federal income tax law; To prepare the tax practitioner for discussions with clients on important changes in this area of tax law; and To help the tax practitioner understand their reporting responsibilities.

Prerequisite: Some basic knowledge of individual and small business taxation, and some tax preparation experience would be helpful.

Dates	Course ID	City	Member/Non-Member Fee
08/23/17	AUZ0823718	Austin	\$215/\$345

TEXAS SALES & USE TAX FOR THE OILFIELD SERVICES INDUSTRY (4 Hours CPE)

Jimmy Martens, JD, CPA

Description: This course explains how the Texas sales and use tax and well servicing tax rules apply to the oilfield services industry at all stages of the drilling and production process. This course starts at the very beginning with determining an area of interest then proceed through the drilling and completion of a well. After discussing the rules for operating wells, the course concludes with plugging and abandoning a well.

Objectives: Attendees of this course will have a better understanding of the following topics: Texas Tax Overview; Texas Sales Tax Rules; Texas Well Servicing Tax; Taxing Oilfield Services; and Oilfield Tax Exemptions. **Prerequisite:** There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
09/07/17	AUZ0907718	Austin	\$120/\$185

UPDATE FOR CONTROLLERSHIPS (8 Hours CPE)

Blaise C. Bender, JD, CPA

Description: This seminar will discuss accounting, tax and compliance reporting issues impacting Controllerships. Specifically, the seminar will discuss financial and human resource trends, management of working capital, trends in technology/security and planning through the use of managerial control systems models. In addition, the session will discuss compliance issues impacting controllers such as proposed revisions employee benefits and healthcare. The course will also discuss developments in the business tax arena as well as employment tax matters.

Objectives: Attendees of this course will learn the latest information affecting controllers and their businesses. **Prerequisite:** There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
09/18/2017	AUZ0918718	Austin	\$215/\$345

QUICKBOOKS ADVANCED & TIPS, TRICKS AND TROUBLE-SHOOTING CLIENT FILES (8 Hours CPE)

Julie Gilmer, CPA

Description: This course is a combination of the **QuickBooks: Tips, Tricks and Trouble-Shooting Client Files** and **Quickbooks Advanced**. In the morning, learn how to identify and correct common client errors. Are journal entries friends or foes? In QuickBooks, the answer may not be so clear. The morning session will cover issues auditors need to be aware of including: Accounts Receivables; Accounts Payable; Payroll Liabilities; Sales Tax; Inventory; and Client Data Review. In the afternoon, you will learn to bring your clients and your own office one step closer to efficiency. Learn the tricks to getting QuickBooks to perform more advanced steps. Attendees will learn: Pro, Premier, Enterprise Solutions; Time and Billing; Multiple Sales Tax Entities; Budgets; Classes; Job-Costing; Price Levels; Loan Manager; Fixed Asset Manager; and Exporting to Excel.

Objectives: Participants will be able to: Prepare Budgets; Understand the behind the scenes workings of QuickBooks; Assist clients with Job Costing; Use more advanced components of QuickBooks; Identify common client errors in QuickBooks and correct them; Understand the effect journal entries have on the process; and Trouble-shoot issues caused by improper use. **Prerequisite:** Each student should have a basic understanding of the operations of QuickBooks. This is not an Introductory class.

Dates	Course ID	City	Member/Non-Member Fee
08/29/17	AUZ0829718	Austin	\$215/\$345

Register for the **QUICKBOOKS: TIPS, TRICKS AND TROUBLE-SHOOTING CLIENT FILES Course Only (4 hours)**. Course Begins at 8:30 am, Ends at 12:00 pm:

08/29/17	AUZQBTTT18	Austin	\$120/\$185
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Register for the **QUICKBOOKS ADVANCED Course Only (4 hours)**. Course Begins at 1:00 pm, Ends at 4:30 pm:

08/29/17	AUZQBADV18	Austin	\$120/\$185
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REAL ESTATE TAXATION (8 Hours CPE)

Robert W. Nelson, JD, CPA

Description: The purpose of this seminar is to discuss the various tax issues related to the acquisition, ownership, development and disposition of real estate, as well as the preferred real estate holding entities such as limited partnerships and limited liabilities entities.

Objective: This seminar will provide an in-depth review of the formation of real estate ventures (i.e. carried interests, contribution of intellectual property, preferred return, payback issues), cost segregation studies, depreciation issues, landlord and lessee issues, capitalization issues, lease agreements, special allocations, bottom guarantees, 754 elections and 704(c) allocation issues, passive activity, at-risk rules, environmental and demolition costs, installment sales, like-kind exchange planning, construction financing issues and many other related issues. **Prerequisite:** There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
09/19/17	AUZ0919718	Austin	\$215/\$345

TEXAS SALES & USE TAX FOR THE HIGH-TECH INDUSTRY (4 Hours CPE)

Jimmy Martens, JD, CPA

Description: This presentation discusses how the Texas sales tax rules apply to the high-tech industry. This course addresses the prominent issues in software: Writing code, modifying existing software, licensing to multi-state users, live and remote technical support, and troubleshooting. The instructor will cover the details of the Comptroller's new theory under which he seeks to tax out-of-state software sellers who merely license software to Texas users. This course will also review the taxability of numerous IT services, Internet advertising, website creation and maintenance, cloud computing, and other tax-sensitive areas.

Objectives: Attendees of this course will have a better understanding of the following topics: Texas Sales & Use Tax Rules; Exemptions; Nexus: The Power to Tax Outsiders; Texas Sales Tax: High-Tech Industry Issues; and Internet Sales. **Prerequisite:** There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
09/25/17	AUZ0925718	Austin	\$120/\$185

UPDATE: TEXAS SALES & USE TAX (8 Hours CPE)

Christina A. Mondrik, JD, CPA, CIA & Kristie J. Iatrou, JD

Description: This course will address updates to the Texas sales and use tax, including recent legislative, case law, and administrative developments. The course includes an overview of how the Texas sales and use tax and the local taxes apply to Texas and interstate sales, and discusses rules that determine which goods and services are taxable in Texas. The discussion of services includes issues that arise as a result of advancing technology issues and virtual service delivery, residential and commercial construction, real property services, repairs and remodeling, as well as computer-related and internet-based services, such as data processing and information services. Multistate tax discussion addresses nexus, drop shipments, multi-state services, and other interstate tax issues. We will provide tips for preserving exemptions, including exempt items, exempt organizations and usage exemptions. This will include a discussion of the special rules and documents that apply to various industries, including manufacturing, agricultural, and timber industries and documentation requirements for gas and electricity exemptions and exempt export sales. The course will conclude with strategies for taxability research, audit preparation, voluntary disclosure, audit documentation and preserving evidence for hearings.

Objectives: Upon completing the course, you will be able to identify which items are potentially taxable and determine when they are subject to Texas sales or use tax. You will learn how to apply exemptions and exclusions and how to properly document them in preparation for a Comptroller audit. You will learn about recent case law affecting the Comptroller's application of the Texas sales and use tax. Finally, you will learn advanced skills and strategies for researching sales and use tax issues, handling voluntary disclosures and preparing your clients for audits. **Prerequisite:** There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
10/18/17	AUZ1018718	Austin	\$215/\$345

ANTI-FRAUD PROTOCOLS FOR MANAGERS, OWNERS & ACCOUNTANTS (8 Hours CPE)

David W. Holt, CPA, CFE

Description: This fraud session provides the most effective tools and procedures to reduce fraud (prevention rather than detection) in the workplace. It will also address any problems or successes experienced by the participants relevant to occupational fraud. Topics include: Video interviews with former employees (felons) and other fraud experts; How to anticipate (risk assessment), identify and reduce the most popular occupational frauds for specific industries, transactions and assets using the Report to the Nation on Occupational Fraud and Abuse (ACFE); Improving fraud ownership in small and large organizations; and Case studies regarding how to prevent specific types of misappropriations.

Objectives: Discuss and understand contemporary procedures, resources and techniques for safeguarding organizational assets. **Prerequisite:** There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
10/24/17	AUZ1024718	Austin	\$215/\$345

INTERNATIONAL TAXATION (8 Hours CPE)

Robert W. Nelson, JD, CPA

Description: This course will focus on the Inbound International Tax Issues: Foreign investment in real property; US tax issues of foreign investors; Estate tax issues of foreign investors; Tax treaty implications; Key reporting and withholding requirements; Residency issues. This course will also focus on Outbound International Tax Issues: Controlled foreign corporations; PFIC; Foreign tax credit; Branch rules; Effectively connected income/FDAP; US persons overseas; and Tax treaty implications.

Objective: Obtain a good overall understanding of international tax issues for both foreigners investing in the U.S. and U.S. persons overseas.

Prerequisite: There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
10/27/17	AUZ1027718	Austin	\$215/\$345

REAL ESTATE & CONSTRUCTION ACCOUNTING & TAXATION (8 Hours CPE)

Blaise C. Bender, JD, CPA

Description: This session will provide an update on financial accounting and tax matters associated with real estate and construction. Updated safe harbor provisions on repairs and capitalization will be included with respect to construction as well as proposed provisions under FASB pertaining to leases and other applicable GAAP accounting methods will be examined. An update on taxation for small to large contractors will be provided as well as an update on IRS processes associated with real estate dealers and exchanges.

Objectives: Understand updates associated with accounting and financial reporting on real estate and construction matters; Understand recent tax developments on real estate and construction matters; and Understand recent lending issues associated with construction and real estate development. **Prerequisite:** There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
10/30/2017	AUZ1030718	Austin	\$215/\$345

FORM 990 ESSENTIALS (8 Hours CPE)

Katy Avenson, CPA

Description: This course will address practical and technical aspects of preparing Forms 990, 990-EZ and 990-T. It will provide a comprehensive overview of nonprofit tax return preparation with an emphasis on basic concepts necessary for accurate Form 990 preparation. This course will also offer a closer look at more complex nonprofit tax reporting issues. Topics to be covered include: Functional expense classifications; Differentiating between program service revenues; Fundraising and contribution revenues; Officer/director compensation; Governance best practices; Related party transactions; How to report common types of taxable activities; Calculating charitable public support percentage; Reporting lobbying/political expenditures; Recognizing related party transactions that require disclosure; Foreign reporting; and Complexities of certain taxable activities.

Objectives: This course will address practical and technical aspects of preparing Forms 990, 990-EZ and 990-T. It will provide a comprehensive overview of nonprofit tax return preparation with an emphasis on basic concepts necessary for accurate Form 990 preparation. This course will offer a closer look at more complex nonprofit tax reporting issues.

Prerequisite: There are no prerequisites, although a basic understanding of nonprofit accounting is helpful.

<i>Dates</i>	<i>Course ID</i>	<i>City</i>	<i>Member/Non-Member Fee</i>
10/26/17	AUZ1026718	Austin	\$215/\$345

UPDATE: THE TEXAS FRANCHISE (MARGIN) TAX (8 Hours CPE)

Christina A. Mondrik, JD, CPA, CIA & Kristie J. Iatrou, JD

Description: Pending case law may have a large impact on taxpayers' ability to reduce their Texas franchise tax and potentially claim refunds for prior years. Learn how to preserve the right to identify and preserve these potential refunds and credits. This course will incorporate legislative, administrative, and case law interpretations of the Texas franchise tax under the margin calculation. The Texas legislature has added new credits and incentives over time and the courts have offered guidance with respect to tax deductions, exemptions, and exclusions. Learn what issues you should bear in mind in planning for audits of new and existing businesses, including tax rate issues, cost of goods sold computations, compensation issues, revenue exclusions and other traps for the unwary. Learn how decisions and changes your business may make now in contracting for new work and categorizing costs and expenses may affect its future franchise tax liabilities.

Objectives: Attendees will be able to discuss: General franchise tax reporting requirements; Taxability issues with respect to various ownership structures; and Various computation and deduction issues. Attendees will be able to identify unitary tax issues.

Prerequisite: There are no prerequisites.

<i>Dates</i>	<i>Course ID</i>	<i>City</i>	<i>Member/Non-Member Fee</i>
11/02/17	AUZ1102718	Austin	\$215/\$345

PRACTICAL CONTROLS WORKSHOP FOR THE SMALL OFFICE (8 Hours CPE)

Michele M. Heyman, CPA/CFF, CVA, CFE & Billy Petty, CFE

Description: This seminar will use a collaborative approach to explore the most effective financial control procedures in both for-profit and not-for-profit organizations where there are too few people to employ controls typically found in larger organizations. Proper oversight of key personnel in the accounting function is the best defense to prevent loss of organization assets. The training will be supplemented with examples of organizations in which controls were circumvented or were non-existent and resulted in a fraud loss.

Objectives: Understanding the differences between financial controls and accounting procedures; Discuss non-financial systems and controls; Understanding implementation and function of segregation of duties; Discuss the design of compensating controls to be used when the ability to use proper segregation of duties is limited; List the top ten mistakes of internal controls as viewed by the presenters.

Prerequisite: There are no prerequisites.

<i>Dates</i>	<i>Course ID</i>	<i>City</i>	<i>Member/Non-Member Fee</i>
11/09/17	AUZ1109718	Austin	\$215/\$345

FEDERAL TAX UPDATE (8 Hours CPE)

Steven J. Tillinger, CPA

Description: Whether you are a generalist or a tax specialist, you will take away valuable information and insights from this eight-hour program. The course will bring you up-to-date on current issues in federal income taxation affecting individuals and small business owners with emphasis on coverage and analysis of the healthcare legislation, updates and new developments of 2017 and earlier tax law; important court cases; Treasury income tax regulations; IRS revenue rulings and procedures; and more!

Objectives: To update the tax practitioner on recent developments in federal income taxation; To recognize planning opportunities due to changes in federal income tax law; To prepare the tax practitioner for discussions with clients on important changes in this area of tax law; and To help the tax practitioner understand their reporting responsibilities.

Prerequisite: Some basic knowledge of individual and small business taxation, and some tax preparation experience would be helpful.

Lunch is included with the Round Rock course registration fee.

<i>Dates</i>	<i>Course ID</i>	<i>City</i>	<i>Member/Non-Member Fee</i>
11/16/17	AUZ1116718	Austin	\$215/\$345
01/17/18	AUZR011718	Round Rock	\$235/\$380

MODERN BUSINESS & FAMILY LAW FOR ACCOUNTANTS (8 Hours CPE)

Robert W. Nelson, JD, CPA

Description: The purpose of this seminar is to discuss, update and review a variety of business and family law issues encountered by both business and individual clients, as well as identify potential legal issues before problems develop. Typically, CPAs and in-house accountants are in a better position to identify their clients'/employers' legal problems than attorneys and a good understanding of various business and family law subjects can enable them to be a great resource. This seminar will provide a basic understanding of: Corporate and business entities and the Texas Business Code; Probate, wills and trusts; Bankruptcy; Consumer protection; Real estate; Divorce and community property; International tax; Employment law; Director and officer fiduciary duties and liabilities; Intellectual property; Litigation; Natural resources; Health; Not-for-profits.

Objective: To gain an understanding of business and family law issues.

Prerequisite: There are no prerequisites.

<i>Dates</i>	<i>Course ID</i>	<i>City</i>	<i>Member/Non-Member Fee</i>
12/08/17	AUZ1208718	Austin	\$215/\$345

INDIVIDUAL INCOME TAX UPDATE (8 Hours CPE)

Blaise C. Bender, JD, CPA

Description: This course presents information regarding the latest in tax law developments impacting the upcoming tax filing season and includes discussions of planning opportunities available to your individual tax clients. The areas discussed will include IRS Rules, Revenue Rulings, Revenue Procedures and Key Case Law Decisions.

Objectives: The attendees of this course will understand changes in tax preparation, planning opportunities and preparer issues associated with the upcoming tax filing season.

Prerequisite: There are no prerequisites.

Lunch is included with the Round Rock course registration fee.

Dates	Course ID	City	Member/Non-Member Fee
01/18/18	AUZ0118818	Austin	\$215/\$345
01/22/18	AUZ012218	Round Rock	\$235/\$380
02/05/18	AUZ0205818	Austin	\$215/\$345

BUSINESS TAX UPDATE (8 Hours CPE)

Blaise C. Bender, JD, CPA

Description: This highly informative course presents information regarding the latest in tax law developments affecting the upcoming tax filing season and includes discussions of planning opportunities available to your business clients at both the federal and state level. The seminar will also discuss various new business reporting requirements associated with the upcoming tax filing season.

Objectives: The attendees of this course will: Understand changes in tax preparation for the upcoming tax season as they pertain to business clients, and Understand planning opportunities and preparer issues associated with the upcoming tax filing season.

Prerequisite: There are no prerequisites.

Lunch is included with the Round Rock course registration fee.

Dates	Course ID	City	Member/Non-Member Fee
01/19/18	AUZ0119818	Austin	\$215/\$345
01/23/18	AUZ012318	Round Rock	\$235/\$380
02/06/18	AUZ0206818	Austin	\$215/\$345

YELLOW BOOK STANDARDS – 2017 REVISION (8 Hours CPE)

Leita A. Hart-Fanta, CPA, CGFM, CGAP

Description: The Yellow Book is under construction! In this four-hour seminar, satisfy the new GAO requirement and stay Yellow Book Qualified. We will compare and contrast major provisions of the yellow book between the 2011 and 2017 versions.

Objectives: Apply yellow book independence rules to your team; Determine if you have earned the CPE necessary to maintain your yellow book qualifications; Identify how to practically implement the GAO's new guidance on internal controls; and Identify all five reportable conditions under the 2017 standards.

Prerequisite: There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
01/24/18	AUZ0124818	Austin	\$215/\$345

RETIREWISE® (8 Hours CPE)

Guy Draper, CPA

Description: The face of retirement is changing: Changes in the healthcare system, government sponsored programs and employer plans are impacting the largest pre-retirement population in history. This workshop series offers you a comprehensive retirement education resource you need to achieve your retirement planning goals.

Objectives: Participants will start to envision their retirement and how they will finance it based on current and future retirement trends. We will cover some financial basics and budgeting for retirement. Participants will start to see how what they have will contribute to the retirement they want; Participants will be introduced to the principles of investing and the various investment vehicles available. Participants will also understand the general rules to building wealth and how to go about protecting it; Participants will learn how to structure a retirement income stream to address their retirement wants and needs. We will examine the risks that can impact retirement funds and how to manage assets to help provide lifelong income; and Participants will review their employee benefits, together with other benefits, to help clarify how they fit into their retirement plans. We will also cover the basics of estate planning, wills and trusts.

Prerequisite: There are no prerequisites. Lunch is included with course fee.

Dates	Course ID	City	Member/Non-Member Fee
02/07/18	AUZ0207818	Austin	\$145/\$225

INTERNAL CONTROLS WORKSHOP (8 Hours CPE)

Leita A. Hart-Fanta, CPA, CGFM, CGAP

Description: How do you make sure bad things don't happen? Controls! In this short workshop, learn how to define risks and apply controls to mitigate the risks – without creating a burdensome bureaucracy.

Objectives: Attendees will learn: How to define business risks; How to mitigate risks with controls; How to choose and strengthen key controls; What the COSO model is and why it is important; and How to ensure controls work together in an integrated manner.

Prerequisite: There are no prerequisites.

Dates	Course ID	City	Member/Non-Member Fee
02/08/18	AUZ0208818	Austin	\$215/\$345

FINANCIAL STATEMENT ANALYSIS (8 Hours CPE)

Leita A. Hart-Fanta, CPA, CGFM, CGAP

Description: What story are your financial statements telling about your company? Or—what story are the competitor's financial statements telling? By running a few numbers and analyzing the status of certain key financial statement balances, you can begin to develop an overall picture of an organization's health.

Objectives: Determine key ratios for a particular industry; Interpret what key ratios mean and how they are calculated; Use comprehensive analysis techniques to piece together a story; and Evaluate common business pitfalls and discuss how to design your systems to avoid them.

Prerequisite: Understanding of the basics of financial statements – the balance sheet, the income statement, the cash flow statement.

Dates	Course ID	City	Member/Non-Member Fee
05/03/18	AUZ0503818	Austin	\$215/\$345



Austin CPA Continuing Professional Education Foundation
 3305 Northland Drive, Suite 406
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Register Online At:
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CFO/Controllers Conference
 September 21, 2017

Annual Tax Conference
 November 13 & 14, 2017

REGISTRATION FORM

Please complete the form below, enclose check payment or credit card information and send to: **Austin CPA Chapter, 3305 Northland Drive, Suite 406, Austin, TX 78731.** Forms may also be faxed to (512) 445-0043. View entire course listing at <https://secure.tscpa.org/calendar.asp> and click on course title to register securely online.

Name: _____ Certificate Number: _____

Company: _____

Address: _____

Phone Number: _____ Fax Number: _____

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Registration confirmations will be sent to email address on file

Course Date	Course Title	Course ID	City (Austin or Round Rock)	Fee Amount
				\$
				\$
				\$
				\$
				\$
				\$
<i>TSCPA Members of all Chapters and Non-CPA Staff of Members Receive Member Rate.</i>			TOTAL AMOUNT DUE:	\$

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