

# MU Extension Summer Tax School - 2019

**July 9, 2019**  
(Tuesday)

**Columbia, MO**  
Hampton Inn & Suites  
1225 Fellows Place



Registration: Opens @ 7:30 a.m.  
Class: Begins at 8:00 a.m.  
Ends 4:45 p.m.

The TCJA legislation has now been law for more than a year and this past tax season was the first using the new law. This school will cover some of the common challenges which have been identified.

There will be a significant focus on Section 199A. Several additional topics are planned including information from Missouri Department of Revenue.

---

## Planned Topics

**Qualified Business Income Deduction (Section 199A)** - This session will take a look back at the use of I.R.C. §199A, the qualified business income deduction (QBID), on 2018 returns. What are the client situations where it is useful? In what situations is the client not qualified to use the QBID? How are rents treated? How does the W-2 wages/qualified property formula work for “high income” taxpayers? What are the pros and cons of using the rental real estate safe harbor? What income tax and business organizational planning options can be utilized to optimize the use of the QBID? This is a deep dive into I.R.C. §199A.

**Financial Distress** - Includes information on tax issues and real estate repossession, as well as Chapter 12 bankruptcy.

**CCC Loans** - Review and update on Commodity Credit Corporation (CCC) loans and tax issues.

**IRS Resources for You, Your Clients and Practice** - Discussion on navigating through the IRS website to get IRS information, resources and tools. Tips for using the website to help your clients. Where to find your information on the website and check it for accuracy.

## Planned Topics *continued from previous page*

**Cyber Security for the Tax Professional** - Includes security tips to prevent, protect, mitigate, respond, and remediate cyber incidents. There will be discussion of: cyber opportunities and threats; effective responses to an attack and/or breach; IRS requirements, and laws and regulations governing data security; and security measures to protect personal information. The cyber security checklist will be reviewed.

**Cases** - Includes a discussion on recent tax related court cases. The situations, the results and explanations.

**New legislation and changes in Missouri** - Changes in Missouri law affecting taxpayers and/or preparers will be covered.

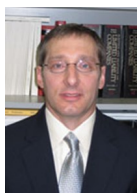


<http://extension.missouri.edu/agtax>

website contains this brochure, with pdf fillable registration form and map link to school location, cancellation policy

**Early registration deadline June 20, 2019**

### Teaching Instructors/Faculty



**Roger A. McEowen** is the KS Farm Bureau Professor of Ag Law and Taxation at Washburn University School of Law. Through 2015, he was the Leonard Dolezal Professor in Agricultural Law at Iowa State University in Ames, Iowa, where he was also the Director of the ISU Center for Agricultural Law and Taxation, which he founded. Before joining Iowa State in 2004, Roger was an associate professor of agricultural law and extension specialist (ag law and policy) at Kansas State. From 1991-93, McEowen was in the full-time practice of law with Kelley, Scritsmier and Byrne in North Platte, NE. He has been a visiting professor of law at the University of Arkansas School of Law in Fayetteville, Arkansas, teaching in both the J.D. and L.L.M. programs. He has taught at Washburn Law and the Drake University School of Law Summer Institute in Agricultural Law. Professor McEowen has published scholarly articles in a variety of law review journals; as well as lead author of a 850 page text/casebook on agricultural law updated twice per year. Professor McEowen conducts seminars across the U.S. for farmers, ag business professionals, lawyers, CPAs and other tax professionals.



**Catherine Murphy** is a graduate of the University of Northern Iowa with a bachelor's degree in Accounting. She maintains her CPA license in the state of Illinois. Catherine worked with the IRS for 30 years; the first 18 years as a revenue agent performing audits of individuals, businesses and trusts. In addition, she spent a short time as an appeals officer during that time. Catherine then transferred to the Communications division referred to as Stakeholder Liaison. Catherine continues to speak throughout Missouri, Kansas and Illinois.

**Cindy Doss** has been with the Department of Revenue for 22 years and currently serves as a Collection and Tax Assistance Manager. Cindy manages the Non-Delinquent Tax Telephone Center and Business Tax Registration. Ms. Doss has presented at numerous events giving updates on legislation changes, tax filing changes and upcoming changes in the Department

## Continuing Education Credit

This program has been designed to satisfy requirements for 8 hours of continuing professional credit with the IRS, Missouri State Board of Accountancy and the Missouri Bar CLE (*applied*).

The MU Extension Summer Tax School 2019 is an IRS approved Continuing Education (CE) provider. If you wish to receive IRS CE credit, your Preparer Tax Identification Number (PTIN) and name as used by the IRS must be provided on the registration form

IRS credit as follows:

3 hrs - Federal Tax Law Update	EKTHX-U-00054-19-I
5 hrs - Federal Tax Law Topics /Federal Tax Related Matters	EKTHX-T-00055-19-I



In addition, this class is approved for 8 hours of continuing Certified Financial Planning (CFP) continuing education credit. *(An extra fee is required for reporting those hours and is reflected on the registration form)*

### Registration

Registration Fee \$215 (Early Bird - \$190)

*(includes book/handouts, lunch and refreshments)*

*If you require special dietary needs please call 573-581-3231 by June 20th*

Payment types accepted: **Check** (Payable to: University Extension), **Cash** and **Credit card** (must call the office 573-581-3231)

Mail completed registration form with payment to: University Extension  
101 N. Jefferson St., Rm 304  
Mexico, MO 65265

## 2019 MU Extension Tax School Registration Form

Your Name: \_\_\_\_\_ Business Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
(P.O. Box or Street) (City) (State) (Zip)

Preparer Tax Identification Number (PTIN) **\*\* Must be provided to receive IRS CE credit\*\*** \_\_\_\_\_

Phone: \_\_\_\_\_

(Please check): CPA EA Attorney Public Accountant Preparer CFP Other \_\_\_\_\_

E-mail Address: \_\_\_\_\_ County of Residence: \_\_\_\_\_

Early Bird Registration Fee: (postmarked by June 20, 2019) \$ 190 \_\_\_\_\_

Registration Fee (postmarked June 21, 2019 or later) 215 \_\_\_\_\_

Certified Financial Planners CE fee 25 \_\_\_\_\_

*Discount If you pay by check subtract \$10* - \$ 10 \_\_\_\_\_

*(checks are encouraged — easier to handle in office)*

Make check payable to: University Extension Total \$ \_\_\_\_\_

**Location:** **Hampton Inn & Suites**  
1225 Fellows Place, Columbia, MO *(just South of MU campus)*

There is a block of rooms being held until June 25, 2019. The cost is \$119 per night. To make hotel reservations call: 573-214-2222. Ask for the ***MU Extension Tax Conference*** group rate.

*Other nearby hotel options include (no blocks reserved):*

Holiday Inn Express & Suites, (1402 Cinnamon Hill Ln, Columbia, MO) *just east of Hwy 63*  
(573) 442-8034

Stoney Creek Inn, (2601 S Providence Rd, Columbia, MO ) *location of Summer Tax School last year*  
(573) 442-6400

## MU Extension Summer Tax School 2019 July 9, 2019

Registration begins: 7:30 a.m.      School starts: 8:00 a.m.  
Hampton Inn & Suites, Columbia, MO  
Questions: (573) 581-3231

~ Continuing Education Opportunity ~

Return Service Requested

Non-Profit Org.  
U.S. Postage  
PAID  
Mexico, MO  
PERMIT NO. 101

**Extension**  
*University of Missouri*



University of Missouri Extension  
101 N Jefferson, Room 304  
Mexico, MO 65265