

IAAM . . . We're Accountants for Main Street, Not Wall Street.

GEAR UP's Business Entities Tax Seminar

Sept. 17, 2009 (Thursday) * Eagle Eye Golf Club, East Lansing, Michigan

Eight (8) CPEs in Taxation Available



SEMINAR OVERVIEW . . . The Independent Accountants Association of Michigan is proud to once again sponsor the GEAR UP Business Entities Seminar featuring GEAR UP speakers who do exactly what you do . . . prepare taxes for small business entities in their patented high-energy, fast-paced delivery guaranteed to keep your attention.

The seminar is also supplemented with GEAR UP's comprehensive reference guide filled with sample returns, schedules, worksheets and more to insure accuracy in preparing these returns . . . a guide regarded as THE "authority" on business tax preparation..

In 2009, GEAR UP presenters will review of new tax laws, court cases, IRS rulings and notices, and other developments. We will explore the advantages and disadvantages of C corporations, S corporations, limited liability companies (LLC), general partnerships, and limited partnerships (including family limited partnerships). This course will address important issues, planning opportunities, and techniques essential to providing service to all business clients.

Additional topics include: choice of business entity considerations; key provisions of the American Recovery and Reinvestment Act of 2009 including expanded small business NOL carryback elections, extended depreciation benefits for business taxpayers, S corporation BIG tax (good-bye to the ten year wait!), and excluding more gain on the sale of small business stock; corporations, including getting in – the Section 351 rules, and controlled groups (all for one and one for all?); C Corporations – penalty taxes (PSC, AET and PHC), and the increasingly valuable Section 199 domestic production deduction; S Corporations – final regulations on shareholder loan basis including the new filing penalties and liberalized rules to fix election problems; LLCs and partnerships – expensive expanded penalties, flexibility and complexity – making it work for your client; expanded depreciation deductions for leaseholds, restaurants and retailers, and depreciation for small businesses – where we are in 2009.

SEMINAR FEES: IAAM Member \$225 IAAM Member Employee \$215 Non-Member \$325 *

[See registration page for complete seminar fee policies.](#)

OVERNIGHT ACCOMMODATIONS: Overnight rooms have been reserved for IAAM seminar participants at the Baymont Inn & Suites, 1055 Aaron Drive, Dewitt, MI 48820, 1-517-374-0000, at \$62 for a single/double per night, plus 12 percent tax, or \$65 per night for a king, plus 12 percent tax. **To guarantee your rate, reservations must be made by August 16, 2009.** Your keyword is "IAAM" to insure your rate when reserving. The Baymont Inn is located 5 minutes from Eagle Eye Golf Club.



The Independent Accountants Association of Michigan is an approved and qualified sponsor of Continuing Professional Education (CPE) programs by the Internal Revenue Service. As IRS sponsor #63, IAAM programs are excepted for Enrolled Agents requirements. IAAM programs also meet CPE requirements for the Accreditation Council for Accountancy and Taxation. IAAM-sponsored programs are also accepted by the Michigan State Board of Accountancy when the agency conducts audits of CPE credits earned.

The #1 Federal 1040 Tax Seminars Sponsored by the IAAM . . .

GEAR UP's 1040 Tax Seminar

November 9-10, 2009 (Monday-Tuesday)

Eagle Eye Golf Club, East Lansing, Michigan

Sixteen (16) CPEs in Taxation Available

IAAM Member \$315

IAAM Active Member Employee \$305

Non-Member \$415

400 Seats Available

GEAR UP's 1040 Tax Seminar

December 7-8, 2009 (Monday-Tuesday)

Sheraton Hotel, Novi, Michigan

Sixteen (16) CPEs in Taxation Available

IAAM Member \$315

IAAM Active Member Employee \$305

Non-Member \$415

400 Seats Available

Register on-line at www.iaam.net or use the registration form in this mailing to reserve your seat today for these great seminars!

