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Phoenix Tax Workshop September 26, 2020

WORKSHOP FOCUS

CURRENT DEVELOPMENTS/PPP SBA PERSPECTIVE/PPP LEGAL ASPECTS/ PPP FORGIVENESS/BORROWING IN THE PPP ERA

- A. DISCUSSION OF CURRENT DEVELOPMENTS.** Tax season issues, concern and goofs by our members.

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- B. NEW PROPOSED REGS CLARIFY DEDUCTIONS FOR M & E DEDUCTIONS...OR DO THEY?** Our advisory board member will remind us of the TCJA changes and how practitioners have reacted to it in advising clients and reviewing their accounting. How has it changed how we prepare year end accounting and tax returns?

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- C. TAX COURT UPHOLDS WORTHLESS SECURITY DEDUCTION IN YEAR COMPANY BEGAN WINDING DOWN.** But wait, I thought the company had to be completely worthless. MCM Investment Management, LLC v. Comm'r, T.C. Memo 2019-158

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- D. TEN CODE SECTIONS EVERY TAX PRACTITIONER SHOULD KNOW ...but often forgets.** Our advisory board member will remind you.

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