Day 1

7:55-8:00 a.m. Welcome and Introduction

8:00-8:50 a.m. New Legislation/IRS Issues/Tax Practice*
Karen Brehmer, Stakeholder Liaison, Internal Revenue Service
Alan Gregerson, Stakeholder Liaison, Internal Revenue Service
Ann Makres, Stakeholder Liaison, Internal Revenue Service
Carole Smith, Stakeholder Liaison, Internal Revenue Service

9:00-9:50 a.m. Individual Topics of the Affordable Health Care Act*
Stakeholder Liaison, Internal Revenue Service:
Karen Brehmer, Alan Gregerson, Ann Makres, or Carole Smith

10:00-10:50 a.m. Agricultural and Natural Resource Issues (Outstate Locations Only)
C. Robert Holcomb, Extension Educator, Agricultural Business Management, University of Minnesota Extension, Enrolled Agent

Rulings and Cases (Metro Locations Only)
Ruth Ann Michnay, CPA, MBT, Enrolled Agent

11:00-11:50 a.m. Individual Topics of the Affordable Health Care Act (Shared Responsibility payment and premium tax credit)
Stakeholder Liaison, Internal Revenue Service:
Karen Brehmer, Alan Gregerson, Ann Makres, or Carole Smith

12:00 – 1:00 p.m. Lunch break

1:00-1:50 p.m. Trade or Business
C. Robert Holcomb, Extension Educator, Agricultural Business Management, University of Minnesota Extension, Enrolled Agent

2:00-2:50 p.m. Minnesota Department of Revenue*
John R. Doty, CPA, Revenue Tax Specialist Senior, Minnesota Department of Revenue
Jake Feneis, Paid Preparer Outreach Specialist, Minnesota Department of Revenue

3:00-3:50 p.m. Ethics*
Ruth Ann Michnay, CPA, MBT, Enrolled Agent, USTCP
C. Robert Holcomb, Extension Educator, Agricultural Business Management, University of Minnesota Extension, Enrolled Agent

4:00-4:50 p.m. Ethics*
Ruth Ann Michnay or C. Robert Holcomb

5:00 p.m. Adjourn

*Instructors vary by location
Day 2

7:55-8:00 a.m. Welcome

8:00-8:50 a.m. Tax Rates and Useful Tables/Business Entities
Eric Nelson, CPA, MBT

9:00-9:50 a.m. Individual Taxpayer Issues
Clarice Westall, Enrolled Agent, H&R Block Premium Services

10:00-10:50 a.m. Tax Accounting Issues
Eric Nelson, CPA, MBT

11:00-11:50 a.m. Provisions Limited by Income
Clarice Westall, Enrolled Agent, H&R Block Premium Services

11:50 – 12:45 p.m. Lunch break
12:45 – 1:00 p.m. Department of Natural Resources: Nongame Wildlife Checkoff Program

1:00-1:50 p.m. Net Operating Losses
Clarice Westall, Enrolled Agent, H&R Block Premium Services

2:00-2:50 p.m. Repair Regulations
Eric Nelson, CPA, MBT

3:00-3:50 p.m. Retirement
Clarice Westall, Enrolled Agent, H&R Block Premium Services

4:00-4:50 p.m. Business Issues
Eric Nelson, CPA, MBT

5:00 p.m. Adjourn