



**Wilkes-Barre Law and Library Association
(#53) and Wilkes University**



will conduct a Continuing Legal Education Program.

The Wilkes-Barre Law and Library Association is an
Accredited Continuing Legal Education Provider.

Monday, September 26, 2022

4 Hours Substantive CLE Credits

at the Woodlands Inn & Resort, Wilkes-Barre, PA.

**“Choice of Entity and Tax Planning
Under the Tax Cuts and Jobs Act of 2017
and Inflation Reduction Act of 2022.”**

Presented by

Lee S. Piatt, Esquire,

Rosenn, Jenkins & Greenwald, LLP

and

Anthony Buczek, CPA,

Architectural Polymers.

AGENDA

12:45 p.m.—1:00 p.m.

Registration.

1:00 p.m.—5:00 p.m.

Program.

Program Description

The Wilkes-Barre Law and Library Association is partnering with Wilkes University to provide this CLE program to be held at the **Woodlands Inn & Resort**. It features **Attorney Lee S. Piatt** of the firm of Rosenn, Jenkins & Greenwald, LLP and **Anthony Buczek, CPA**, Architectural Polymers.

For lawyers staying for the full four hours of the presentation, four (4) hours of substantive Continuing Legal Education credits will be awarded for this program. **Cost is \$60.00.**

Location: **Woodlands Inn & Resort**, 1073 Highway 315, Wilkes-Barre, PA.

Program Outline

- I. Welcome & Introduction.
- II. Choice of Business Entity:
 - Proprietorship.
 - Partnership.
 - S-Corporation.
 - C-Corporation.
 - Limited Liability Company (LLC).
 - Limited Liability Partnership (LLP).
 - Using Financial Projection Models to Evaluate Choice of Entity.
- III. Comparing the Tax Attributes of the Various Business Entities:
 - Principal Tax Features of the Various Entity Forms.
 - Specific Tax Differences that Affect the Choice of Form.
 - Understanding the Choice of Business Entity Process.
 - Limited Partnerships and LLC's Case Studies.
 - C-Corporation to S-Corporation Case Study.
 - S-Corporation to C-Corporation Case Study.

IV. The Tax Cuts and Job Act of 2017 –

Key Provisions:

- Individual Taxation Changes.
- New Flat 21% Tax Rate for C-Corporations.
- QBI Deduction for Proprietorships and Pass-through Entities.

V. The Inflation Reduction Act of 2022 -

Key Provisions:

- Extension of Limitation of Pass-Through Losses Under TCJA to 2028.
- Expanded Health Insurance Premium Tax Credits.
- New 15% Minimum Tax for Large Corporations.

VI. Issues Related to Business Succession Planning:

- Succession, Retirement and Estate Planning

VII. Conclusion: The Need for Collaborative & Integrated Planning.

- Closing Remarks.

Registration Information

Date: September 26, 2022

Location: **Woodlands Inn & Resort**
Wilkes-Barre, PA 18701

Registration Fee:\$60.00 per person.

(includes CLE registration reporting).

To Register:

Go to

<https://wilkes.augusoft.net/>

Under “**BROWSE**” Scroll down to “**PROFESSIONAL CLE**”
and Click on the “**ATTORNEY CLE**”.

Remember to provide your Atty. ID # when registering.

Registration fee is payable to: “Wilkes University.”

To Learn More About Other Wilkes Programs,
Visit www.wilkes.edu/continuedlearning

For Questions or Further Information,

Please email

margaret.petty@wilkes.edu

(570) 408-4460

Sept. 9, 16