



# 1120S Preparation and Planning Guide (2008) (1040 Preparation & Planning Guide)

*Sidney Kess, Barbara Weltman*

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CCH's 1120S Preparation and Planning Guide is the premier professional guide to preparing S corporation income tax returns -- plus you can use the Guide to get valuable CPE credits\* while preparing for the coming tax return season. It is a product that includes both print text and CD audio update; a guide to both tax preparation and planning; and a source for both quick reference and CPE credits. Written by noted tax experts, commentators and educators, Sidney Kess and Barbara Weltman, 1120S Preparation and Planning Guide's approach is concise and practical. These skilled authors provide precise guidance on all the essentials of S corporation tax return preparation. Practitioners can go into the tax season knowing they are prepared for the rigors of 1120S preparation -- feeling confident that they know what's new and that they have a good grasp of the fundamentals. Legislative and regulatory changes affecting returns, recent IRS rulings and significant court decisions are all reflected and highlighted in place throughout the text in a logical and understandable manner. As an added bonus, an audio CD, which updates preparers on the new tax law highlights for the year impacting passthrough returns is also included. Changes affecting key areas like exchanges or conversions of business assets, deductions, compensation and employee benefits plans, credits, adjustments and tax preference items, and distributions are also highlighted and explained throughout the text. New complicated provisions are presented in more detail, so preparers can readily see and understand them in the context of the 1120S form itself. The authors also include special notice of important new changes that need to be considered in setting new tax planning strategies with clients. 1120S Preparation and Planning Guide's presentation is superior -- it flows logically, line-by-line through the return itself; hits all the high points; and uses simple, straightforward and easy-to-understand language. It's format and organization is easy to use and easy to read, with large type and forms reproduced in place throughout the chapters. Perfect for staff training or personal refresher, it includes filled-in forms and schedules that illustrate how real-world tax scenarios flow through onto the forms themselves. 1120S Preparation and Planning Guide's distinctive features include: - "Practice Pointers" throughout highlight special opportunities - "Pitfalls" note critical preparer problem areas to avoid - "Review Questions and Answers" in each chapter reinforce readers' understanding of material presented and improve retention - "New This Year" sections point out relevant changes and new developments - "Illustrative Examples" demonstrate important points and principles - Audio CD update can be used in your car, home or office so practitioners can quickly and conveniently get up to date on significant changes - CPE component offers an efficient way to get continuing education on an important and relevant topic

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