**Course Outline**

**Course Title & Author S Corps A to Z Robert Jennings CPA, EA**

**Credit Hours 8**

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**Topic Minutes**

Overview 10

Who May Elect to be an S Corp 40

Making the S election 10

Late S elections 20

Terminating the election 10

Operating Issues 30

SALT avoidance 10

Charity 10

Year End 10

Fringe Benefits & Health Insurance 20

Method of accounting 10

Shareholder Expenses 10

Reasonable compensation 30

Basis 40

Equity accounts 20

Trusts (QSST, ESBT, QSub) 40

336 & 338 Step up elections 20

Passive income 10

Built in gains Tax 30

Case Study 30

TOTAL 410