

2025 Tax School Information

The MSU Income Tax Seminars/Webinars are for people who prepare income tax returns for others. They are taught at an intermediate level. Each course has different schedules and materials. See the individual descriptions for details.

Seminars are taught live in a group setting. Enrollment is limited to space available at each location.

Webinars are taught live online.

If you will be sharing a device or watching a webinar in a group you must download the Group Moderator Form at <https://www.canr.msu.edu/resources/tax-school-moderator-form> and appoint a moderator to take attendance. This is the only way to ensure that you will receive CE credit.

The programs in this brochure qualify for IRS continuing education for Enrolled Agents (EA). Currently, the IRS does NOT require continuing education for any other tax return preparer or PTIN holder. Continuing education credits will be posted to PTIN accounts for any participant who provides their PTIN, regardless of credentials.

Similarly, seminars in this brochure qualify as taxation or federal ethics for Michigan CPAs.

Preregistration is needed for all courses to plan for materials, space and lunch (if included). Register online with a credit card or by mail with a check.

Refunds (less a \$35 administrative fee) may be made, if we receive cancellation notice at least **three business days** before the beginning of the in-person seminar or **two weeks** before the

webinar you are registered for. Cancellation fee is less for shorter seminars.

Room temperatures vary considerably. Consider wearing comfortable, layered clothing.

Direct questions about class content to John Jones at jonessjo@msu.edu

Two-Day Seminars and Webinars

These are our most popular sessions. They offer 16 hours of CE credit, which includes 3 hours of federal tax law update and 2 hours of federal ethics.

This is an intermediate level course. Prior knowledge and experience in completing tax forms is expected/required.

It will be taught in two different formats—a live webinar and an in-person seminar. Instructors will be Mary Jane Hourani, Pam Denomme, Bill VanEerden and Heidi Beukema.

Materials will include the 500+ page 2025 National Income Tax Workbook, Michigan Department of Treasury 2025 Tax Text and a 2026 Master Tax Guide by CCH.

2-Day Webinars

These live-taught webinars consist of four Zoom sessions (a morning and afternoon session on each day).

Registration fee is \$365. Materials will be mailed to you. **Registration and payment must be received 14 days before class.**

There will be no late registrations. If you miss the deadline you must register for a later session.

Webinar Dates

Nov. 13-14 (Thu—Fri)

Nov. 19 & 26 (Wed & Wed)

Dec. 11-12 (Thu—Fri)

Dec. 15-16 (Mon—Tue)

2-Day In-Person

Registration fee is \$365, if received 14 days before class starts. After that, it increases to \$385.

Later sessions tend to fill up, so we recommend registering early or attending earlier sessions.

Registration and pick-up of materials will begin at 7:45 am. Instruction runs from 8:25 am to 4:35 pm both days. Morning and afternoon refreshments are included, as well as lunch.

Oct. 29-30 (Wed—Thu)
Okemos (Lansing area)—
Okemos Event Center
2187 University Park Dr (Exit 110)

Nov. 3-4 (Mon—Tue)
Sterling Heights—
American Polish Century Club
33204 Maple Ln

Nov. 17-18 (Mon—Tue)
Frankenmuth—
Bavarian Inn Lodge
One Covered Bridge Ln

Nov. 20-21 (Thu—Fri)
Bellaire
Shanty Creek Resort & Conf. Ctr.
5780 Shanty Creek Rd

Dec. 1-2 (Mon—Tue)
Frankenmuth—
Bavarian Inn Lodge
One Covered Bridge Ln

Dec. 1-2 (Mon—Tue)
Sterling Heights—
American Polish Century Club
33204 Maple Ln

Dec. 4-5 (Thu–Fri)
Kalamazoo—
Four Points by Sheraton
3600 East Cork Street Ct

Dec. 4-5 (Thu–Fri)
Grand Rapids—
Prince Conference Center
Calvin University
1800 East Beltline SE

Dec. 8-9 (Mon–Tue)
East Lansing (Lansing area)—
Kellogg Hotel and Conf Ctr
219 S Harrison Rd

Dec. 8-9 (Mon–Tue)
Livonia—
Laurel Manor
39000 Schoolcraft Rd

One-Day Webinar

Jan. 15, 2026 (Thu)
Registration fee is **\$200**.

The one-day webinar includes a review of new legislation as well as selected abbreviated topics from the two-day webinar. Materials include the 500+ page 2025 National Income Tax Workbook, Michigan Department of Treasury 2025 Tax Text and a 2026 Master Tax Guide by CCH.

This webinar offers 8 hours of CE, including 3 hours of federal tax law update. No ethics hours. Instruction is from 8:25 am to 4:35 pm.

Final Changes Webinar

Jan. 22, 2026 (Thu)
Registration fee is **\$90**.

This webinar will emphasize federal changes and clarifications since the fall two-day seminars/webinars.

This is a supplement to the two-day session, not a substitute. The primary

instructor will be Mary Jane Hourani.

This webinar offers 3 hours of CE credit. Instruction is from 9:00 am to noon.

Individual Tax Preparation Webinar

Dec. 17, 2025 (Wed)
Registration fee is **\$185**.

This is a full-day introductory course emphasizing individual income taxes and the federal Form 1040. The primary instructor will be Mary Jane Hourani. The materials will be IRS forms and publications. ***This webinar offers 8 hours of CE credit.***

Instruction is from 8:30 am to 4:30 pm.

Farm Taxation Webinar/Seminars

This course offers 4 hours of CE credit and is taught by Larry Borton and Kelly Tobin. It will review topics from IRS Publication 225, the Farmers Tax Guide and LGUTEF 2025 Ag Tax Issues.

- Update on planning with the 2025 OBBA and sunseting laws
- Handling CCC marketing loans
- Death of a farmer and unused carryovers
- Depreciation update on ag buildings and structures
- Climate smart ag practices and inflation reduction act credits
- Review of disaster tax provisions
- Sale of inherited farm assets
- Tax planning for low-income years
- Examples will be used to lead discussions and encourage participation

In-Person Farm Tax Seminars

Registration fee is **\$120** if received 14 days prior to seminar. After that, it increases to **\$135**.

In-Person Farm Tax Seminar Dates and Locations:

Nov. 6 (Thu)
Clare—
Doherty Hotel,
604 North McEwan

Nov. 7 (Fri)
Cadillac—
Evergreen Resort,
7880 Mackinaw Trail

Nov. 14 (Fri)
Grand Rapids—
Kent County Ext Office,
775 Ball Ave NE

Nov. 20 (Thu)
East Lansing—
MSU Kellogg Center,
219 S. Harrison Rd

Nov. 25 (Tue)
Frankenmuth—
Bavarian Inn Lodge,
One Covered Bridge Ln

Nov. 26 (Wed)
Kalamazoo—
Fetzer Center at WMU,
2251 Business Ct

Registration and pick-up of materials will begin at 8:00 am. Instruction is from 8:30 am to noon. Please note on the registration form if you will be staying for lunch (no extra charge).

On-line Farm Tax Webinar

Nov. 19 (Wed)
Registration fee is **\$120**.
Registration and payment must be made by November 6. There will be no late registrations.

Instruction is from 8:30 am to noon.

2025 Income Tax School Registration

Name (please print clearly)_____

PTIN_____E-mail_____

Mailing Address_____

City_____State_____Zip_____

Phone_____

Shipping Address (if different, No PO Boxes)_____

City_____State_____Zip_____

Two-day Webinar--\$365(16 CE credits, 8:25 am to 4:35 pm).

Classes from November 13-14 to December 15-16.

Date_____ \$_____

Two-day In-Person Seminar--\$365 (16 CE credits, 8:25 am to 4:35 pm, includes lunch).

\$385 if registration received less than **fourteen** days before class.

Classes from October 29-30 to December 8-9.

City_____Date_____ \$_____

Farm Income Tax Webinar--\$120 (4 CE, 8:30am to noon).

November 19, 2025. Registration due November 6, 2025. \$_____

Farm Income Tax Seminars--\$120 (4 CE, 8:30am to noon).

\$135 if registration is received less than **fourteen** days before class.

Classes from November 6 to November 26

City_____Date_____ \$_____

For the Farm Seminars only: ☐ will stay for lunch ☐ will not stay for lunch

Individual Tax Preparation Webinar--\$185 (8 CE, 8:30 am to 4:00 pm).

December 17, 2025. Registration due December 4, 2025 \$_____

One-day Income Tax Webinar--\$200 (8 CE, 8:25 am to 4:35 pm)

January 15, 2026. Registration due January 2, 2026 \$_____

Final Changes Webinar--\$90 CE hours, 9:00 am to noon).

January 22, 2026. Registration due January 2, 2026 \$_____

TOTAL: \$_____

Make checks payable to: Michigan State University and mail to
MSU Income Tax School
Morrill Hall of Agriculture
446 W Circle Dr, Rm 414
East Lansing, MI 48824

Online registration with a credit card is available at our website canr.msu.edu/taxschool

2025 MSU Income Tax School

Two-Day Income Tax Seminars & Webinars

October to December, 2025

16 hours of Certified Professional Education Credit, including 11 hours of Federal Tax Law, 3 hours of Federal Tax Law Update and 2 hours of Federal Ethics.

One-Day Income Tax Webinar January 15, 2026

8 hours of Certified Professional Tax Credit, including 5 hours of Federal Tax Law and 3 hours of Federal Tax Law Update.

Additional Seminars & Webinars:

Individual Tax Preparation Webinar: (8 hrs. CE) December 17, 2025

Farm Income Tax (4 hrs. CE): November 6 to November 26

Final Changes Webinar (3 hrs. CE): January 22, 2026 (supplement to the two-day)

Our seminars qualify as Group Programs on taxation and **federal** ethics for Michigan CPAs and as federal taxation, federal update and federal ethics for IRS Enrolled Agents and the Annual Filing Season Program.

Michigan State University is committed to providing equal opportunity for participation in all programs, services and activities. Disability accommodations may be requested two weeks before a class to ensure sufficient time to make arrangements. Requests received after this date will be met when possible.



MSU Income Tax School
Michigan State University
Morrill Hall of Agriculture
446 W Circle Dr Rm 414
East Lansing MI 48824

Topics in the 2025 National Income Tax Workbook

The following chapters are planned and major impacts of the OBBA will be added. The order and chapter in which a topic is covered in class may vary from this list.

Ethics:

- Obligations when encountering errors or omissions
- Representation before IRS as the preparer
- Best practice standards for data safety, and business continuity including WISP
- Disreputable conduct
- Unauthorized practice of law

Religious Organizations Tax Issues:

- Entity tax-exempt status
- Entity taxation and unrelated income
- Taxation of service providers
- Church audits

Trusts and Estates:

- Tax rules that apply to a revocable trust
- Advantages of filing a combined return for an estate and a trust
- Claiming a deduction for a charitable contribution
- Basis of gifted and inherited property
- Consistent basis reporting requirements
- Noncitizen's estate or gifts taxation

Business Entity Tax Issues:

- Basis and holding period of property contributed
- Gain or loss on the sale of a partnership interest and when distributed property must be reported
- IRC § 754 optional basis adjustment
- Income and expense reporting for a homeowner's association
- Update on the I.R.C. § 179 deduction and bonus depreciation

Installment Sales:

- Calculating installment sale taxable income
- Depreciation recapture on installment sales
- Recalculating income if the selling price is changed
- Like-kind exchanges
- Death of a noteholder and impacts
- Installment sale property and repossession

Retirement Issues:

- Taxpayer distributions from an inherited retirement account
- Requirements to designate a trust as a beneficiary of a retirement account
- Roth IRAs, their set-up and contribution alternatives
- Qualified charitable distribution benefits
- Education account rollover to Roth

Home Ownership Tax Benefits:

- State property tax, mortgage interest and home office deductions
- Exclusion of gain on a sale of a residence
- Exclusion for principal residence debt
- Special rules for a principal residence in a disaster area

Business Tax Issues:

- Purchase price allocation among acquired assets
- Deducting and amortizing start-up and organizational expenses
- Equity-based compensation for small businesses
- Business clean energy credits update

Individual Tax Issues:

- Considerations with the filing status
- Constructive receipt of income
- Digital assets
- Student athlete taxable income on NIL agreements
- Reporting a child's income
- Eligibility for the earned income tax credit

IRS Issues:

- Obtaining and using an IP PIN
- Document upload tool
- Business tax account features and use
- Taxpayer eligibility for an installment agreement
- WISP key elements

New and Expiring Legislation, Rulings and Cases

Tax Rates and Useful Tables