

## Get Into the Act (2 CE)

July 26, 2021 3:00 PM to 4:40 PM PT

## **COURSE DESCRIPTION**

Learn about the latest tax law changes that the IRS has rolled out for business taxes. From the Tax Cuts and Jobs Act to the CARES Act, SECURE 2.0 ACT, and the American Rescue Plan, and the Consolidated Appropriations Act. Find out about the updates on what tax bills are being considered or in the process. Learn about Retirement Issues and various tax legislation. There are 3 sets of RMDs rules under the SECURE Act, the CARES Act and the Executive Order that updated the RMD Tables. All have different effective dates. We will review the tax law changes, provide examples and discuss the tax and financial planning outcomes.



## AJ Reynolds, EA

Allan J "A.J." Reynolds, EA has immense experience in various areas in taxation, which encompasses over 30 years. His practice centers on Individual, Business and Estate Tax preparation. In addition, A.J. specializes in IRS Audits, Appeals, Collections, and other Tax Representations. His clientele ranges from the average worker to fortune 500 executives. He speaks for Basics + Beyond Income Tax Seminars, Center for Agriculture Law and Taxation of Iowa State University, NTI Resort Conferences, and NATP. A.J. started his tax career with a National CPA firm in San Diego, CA after proudly serving five years in the US Navy.



## Michael Miranda, CPA

Bringing 44 years of experience with tax consulting, estate planning, and employee benefits to his work as an independent consultant, Michael is the owner of Miranda CPA & Consulting LLC in Sioux Falls, SD. His tax practice focuses on **corporate**, **individual**, **estate and gift**, and tax accounting. He also provides **employee benefit planning** and consultation services for qualified **and non-qualified plan** and **welfare benefit plans**. A recognized speaker, he maintains an active schedule presenting webinars and seminars on tax law, **employee benefit planning**, **and estate** 

**planning** through the Midwest part of the country. As part of his IRS representation practice, Michael has worked with the National Office to obtain private letter rulings for clients. In early December 2018 the IRS published two private letter rulings related to late Q-sub and S corporation elections.