

**STATE BOARD OF TAX PRACTITIONERS  
2004-2005 CORRESPONDENCE COURSE APPROVALS**

**June 1, 2004 – May 31, 2005**

*\*List is Subject to change\**

**Last Updated: 2/18/05**

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<b>BISK EDUCATION, INC.</b>  Attn: Valerie Wendt 9417 Princess Palm Ave Tampa , FL 33619  Phone: 1-800-874-7877  Fax: 813-627-9441  E-mail: <a href="mailto:val@bisk.com">val@bisk.com</a>	<b>TAXATION COURSES:</b>	
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	Advanced S Corporation Taxation	16 Non-QAS, 24 CD/Online
	Advanced State & Local Taxation	12 Non-QAS, 18 CD/Online
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	Audio Financial Planning Report - 2 year	24 Non-QAS (1 per month)
	Audio Tax Report - 1 year	12 Non-QAS
	Audio Tax Report - 2 year	24 Non-QAS
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	Corp. Reorganization & Divisions	12 Non-QAS, 18 CD/Online
	CPE Network Tax and A&A (4 per month-11 issues)	44 Non-QAS
	CPE Network Tax (2 per month-11 issues)	22 Non-QAS
	Executive Compensation	8 Non-QAS, 12 CD/Online
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	Form 1120: A Practical Guide	14 Non-QAS, 21 CD/Online
	Form 1120S: A Practical Guide	14 Non-QAS, 21 CD/Online
	Guide to Limited Liability Companies	14 Non-QAS, 21CD/Online
	Not for Profit Organizations: Tax Consideratns	8 Non-QAS, 12 QAS
	Not for Profit Org: Accounting Considerations	8 Non-QAS, 12 CD/Online
	Not for Profit Org: Current Developments	8 Non-QAS, 12 CD/Online
	Not for Profit Org: Advanced Topics	12 Non-QAS, 18 CD/Online
	Overview of Federal Income Taxation	16 Non-QAS, 24 CD/Online
	Real Estate: Acquisition & Operation	12 Non-QAS, 18 CD/Online
	Tax Law Changes 2003	8 Non-QAS, 12 CD/Online
	Tax Planning & Asset Protection Using VEBAs	12 Non-QAS, 18 CD/Online
	Tax Planning for Business Entities	12 Non-QAS, 18 CD/Online
	Tax Planning for Individuals & Estates	12 Non-QAS, 18 CD/Online
	Tulane Tax Planning Xtra Value Pkg	24 Non-QAS, 36 CD/Online
	Understanding Pension & Profit Sharing	8 Non-QAS, 12 CD/Online
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	Financial Accounting: Advanced Topics	5 Non-QAS, 8 CD/Online
	Financial Accounting: Balance Sheet	10 Non-QAS, 15 CD/Online
	Financial Accounting: Income Statement	5 Non-QAS, 8 CD/Online
	<b>CONSULTING SERVICES COURSES:</b>	
	Financial Planning: A Basic Guide	16 Non-QAS

<p><b>CALIFORNIA TAX INSTITUTE</b></p> <p>William J McKnight 5281 Laurel View Circle Yorba Linda , CA 92886</p> <p>Phone: 1-800-995-1747 Fax: (714) 777-4267</p> <p>Web site: <a href="http://www.caltaxinstitute.com">www.caltaxinstitute.com</a></p> <p>E-mail: <a href="mailto:admin@caltaxinstitute.com">admin@caltaxinstitute.com</a></p>	<table> <thead> <tr> <th><b>COURSE TITLES</b></th> <th><b>HOURS</b></th> </tr> </thead> <tbody> <tr> <td><b>Individual Tax Fundamentals (federal) Preparation Course for EA Exam</b></td> <td><b>30</b></td> </tr> <tr> <td><b>Corporations/Partnerships</b></td> <td><b>15</b></td> </tr> <tr> <td><b>Estates,Fiduciary, Gift Taxes</b></td> <td><b>30</b></td> </tr> </tbody> </table>	<b>COURSE TITLES</b>	<b>HOURS</b>	<b>Individual Tax Fundamentals (federal) Preparation Course for EA Exam</b>	<b>30</b>	<b>Corporations/Partnerships</b>	<b>15</b>	<b>Estates,Fiduciary, Gift Taxes</b>	<b>30</b>																																																												
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<p><b>CCH, Inc.</b></p> <p><b>Gwen Hefty &amp; Mariela De La Torre</b> <b>4025 West Peterson Ave</b> <b>Chicago IL 60646</b></p> <p><b>Phone: 773-866-3949</b> <b>Fax: 773-866-3084</b> <b>e-mail: <a href="mailto:delatorrem@cch.com">delatorrem@cch.com</a></b></p>	<table> <thead> <tr> <th><b>COURSE TITLES</b></th> <th><b>HOURS</b></th> </tr> </thead> <tbody> <tr> <td>Birthday Tax Planning - January 2003</td> <td>4</td> </tr> <tr> <td>Corporate Income Tax Refresher – 2003 Edition</td> <td>8</td> </tr> <tr> <td>Corporate Income Tax Refresher – 2004 Edition</td> <td>14</td> </tr> <tr> <td>Depreciation Course – 2003 Edition</td> <td>3</td> </tr> <tr> <td>Depreciation Course – 2004 Edition</td> <td>4</td> </tr> <tr> <td>Developments in Accounting Methods Revisited - May 2003</td> <td>4</td> </tr> <tr> <td>Federal Tax Audio Advisor (CCH CPE Credit Service)</td> <td>2</td> </tr> <tr> <td>Individual Income Tax Refresher - 2004 Edition</td> <td>14</td> </tr> <tr> <td>Investment Strategies After the New Law - Nov. 2003</td> <td>4</td> </tr> <tr> <td>KESS on the Jobs &amp; Growth Tax Relief Recon. Act of 2003</td> <td>5</td> </tr> <tr> <td>KESS on the Job Creation and Worker Assistance Act of 2002</td> <td>1</td> </tr> <tr> <td>New Year Tax Planning</td> <td>2</td> </tr> <tr> <td>Pass Through Entities Income Tax Ref. - 2004 Ed. - 2 Mods.</td> <td>22</td> </tr> <tr> <td>Personal Residence as a Tax Shelter - March 2003</td> <td>4</td> </tr> <tr> <td>Tax Changes Under the Jobs &amp; Growth Tax Relief Recon. Act....</td> <td>4</td> </tr> <tr> <td>Tax Considerations in Starting &amp; Terminating a Bus. - Sept. 03</td> <td>4</td> </tr> <tr> <td>Top Tax Issues for 2004 Course - 2 Modules</td> <td>17</td> </tr> <tr> <td>Tax Breaks for Military Personnel – January 2004</td> <td>4</td> </tr> <tr> <td colspan="2"><b>On-line Courses:</b></td> </tr> <tr> <td>Accounting Methods</td> <td>2</td> </tr> <tr> <td>Accounting for Intangibles (2<sup>nd</sup> Edition)</td> <td>6</td> </tr> <tr> <td>Amortization Rules</td> <td>2</td> </tr> <tr> <td>Business Assets: Navigating New Equip. Write-off Rules</td> <td>3</td> </tr> <tr> <td>Capital Gains &amp; Losses: Taxation Fundamentals</td> <td>4</td> </tr> <tr> <td>Capital Gains, Div. &amp; Inc. Brackets: Impact of Red. Tax Rates</td> <td>2</td> </tr> <tr> <td>Charitable Giving Tax Strategies</td> <td>2</td> </tr> <tr> <td>Corp. Inc. Tax Refr. Part I: Intro to Form 1120 (2004 Ed)</td> <td>2</td> </tr> <tr> <td>Corp. Inc. Tax Refr. Part II: Form 1120 Income (04 Ed)</td> <td>3</td> </tr> <tr> <td>Corp. Inc. Tax Refr. Part III: Form 1120 Deductions (04 Ed.)</td> <td>5</td> </tr> <tr> <td>Corp. Inc. Tax Refr. Part IV: Frm 1120 Tax &amp; Pymnts (04 Ed.)</td> <td>2</td> </tr> <tr> <td>Corp. Inc. Tax Refr. Prt V: Frm 1120 Est. Txs &amp; Spec. Top. (04)</td> <td>2</td> </tr> <tr> <td>Depreciation course (2004 Edition)</td> <td>6</td> </tr> <tr> <td>Divorce &amp; Taxes</td> <td>7</td> </tr> </tbody> </table>	<b>COURSE TITLES</b>	<b>HOURS</b>	Birthday Tax Planning - January 2003	4	Corporate Income Tax Refresher – 2003 Edition	8	Corporate Income Tax Refresher – 2004 Edition	14	Depreciation Course – 2003 Edition	3	Depreciation Course – 2004 Edition	4	Developments in Accounting Methods Revisited - May 2003	4	Federal Tax Audio Advisor (CCH CPE Credit Service)	2	Individual Income Tax Refresher - 2004 Edition	14	Investment Strategies After the New Law - Nov. 2003	4	KESS on the Jobs & Growth Tax Relief Recon. Act of 2003	5	KESS on the Job Creation and Worker Assistance Act of 2002	1	New Year Tax Planning	2	Pass Through Entities Income Tax Ref. - 2004 Ed. - 2 Mods.	22	Personal Residence as a Tax Shelter - March 2003	4	Tax Changes Under the Jobs & Growth Tax Relief Recon. Act....	4	Tax Considerations in Starting & Terminating a Bus. - Sept. 03	4	Top Tax Issues for 2004 Course - 2 Modules	17	Tax Breaks for Military Personnel – January 2004	4	<b>On-line Courses:</b>		Accounting Methods	2	Accounting for Intangibles (2 <sup>nd</sup> Edition)	6	Amortization Rules	2	Business Assets: Navigating New Equip. Write-off Rules	3	Capital Gains & Losses: Taxation Fundamentals	4	Capital Gains, Div. & Inc. Brackets: Impact of Red. Tax Rates	2	Charitable Giving Tax Strategies	2	Corp. Inc. Tax Refr. Part I: Intro to Form 1120 (2004 Ed)	2	Corp. Inc. Tax Refr. Part II: Form 1120 Income (04 Ed)	3	Corp. Inc. Tax Refr. Part III: Form 1120 Deductions (04 Ed.)	5	Corp. Inc. Tax Refr. Part IV: Frm 1120 Tax & Pymnts (04 Ed.)	2	Corp. Inc. Tax Refr. Prt V: Frm 1120 Est. Txs & Spec. Top. (04)	2	Depreciation course (2004 Edition)	6	Divorce & Taxes	7
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<p><b>GEAR UP, INC.</b></p> <p>Stephen G. Ball 11101 SW Greenburg Rd Tigard , OR 97223</p> <p>Phone: 503-624-0121 E-mail: <a href="mailto:steveb@gearup.com">steveb@gearup.com</a> Fax: 503-620-4736</p>	<table border="0"> <thead> <tr> <th style="text-align: left;">COURSE TITLES</th> <th style="text-align: right;">HOURS</th> </tr> </thead> <tbody> <tr><td>1040 Individual Tax</td><td style="text-align: right;">16</td></tr> <tr><td>Business Entities 1-day</td><td style="text-align: right;">8</td></tr> <tr><td>Business Entities 2-day</td><td style="text-align: right;">16</td></tr> <tr><td>Income Tax for Members of the Clergy</td><td style="text-align: right;">2</td></tr> <tr><td>1-Day 1041</td><td style="text-align: right;">8</td></tr> <tr><td>2-Day Estates &amp; Trusts</td><td style="text-align: right;">16</td></tr> <tr><td>Farmers &amp; Ranchers</td><td style="text-align: right;">8</td></tr> </tbody> </table>	COURSE TITLES	HOURS	1040 Individual Tax	16	Business Entities 1-day	8	Business Entities 2-day	16	Income Tax for Members of the Clergy	2	1-Day 1041	8	2-Day Estates & Trusts	16	Farmers & Ranchers	8												
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<p><b>GLEIM PUBLICATIONS</b></p> <p>Lauren Jones PO Box 12848 – Univ. Station Gainesville , FL 32604</p> <p>Phone: (352) 375-0772 x140 Fax: 352-375-6940 E-mail: <a href="mailto:lauren@gleim.com">lauren@gleim.com</a></p>	<table border="0"> <thead> <tr> <th style="text-align: left;">Federal Tax Courses</th> <th style="text-align: right;">HOURS</th> </tr> </thead> <tbody> <tr><td colspan="2"><b>Paper &amp; Pencil Courses:</b></td></tr> <tr><td>1. Gross Income &amp; Exclusions</td><td style="text-align: right;">10</td></tr> <tr><td>2. Business Expenses &amp; Losses</td><td style="text-align: right;">8</td></tr> <tr><td>3. Investment &amp; Personal Deductions</td><td style="text-align: right;">12</td></tr> <tr><td>4. Individual Loss Limits, Tax Calcs &amp; Credits</td><td style="text-align: right;">10</td></tr> <tr><td>5. General Business Credit &amp; Basic Property Trans.</td><td style="text-align: right;">12</td></tr> <tr><td>6. Other Property Transactions</td><td style="text-align: right;">12</td></tr> <tr><td>7. Partnerships</td><td style="text-align: right;">12</td></tr> <tr><td>8. Corporate Formations &amp; Operations</td><td style="text-align: right;">10</td></tr> </tbody> </table>	Federal Tax Courses	HOURS	<b>Paper &amp; Pencil Courses:</b>		1. Gross Income & Exclusions	10	2. Business Expenses & Losses	8	3. Investment & Personal Deductions	12	4. Individual Loss Limits, Tax Calcs & Credits	10	5. General Business Credit & Basic Property Trans.	12	6. Other Property Transactions	12	7. Partnerships	12	8. Corporate Formations & Operations	10								
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<p><b>GLEIM PUBLICATIONS INC</b></p> <p>Continued</p>	<p>9. Advanced Corporate Topics 10  10. Accounting Methods &amp; Employment Taxes 10  11. Estates, Trusts, Tax-Exempt Organizations &amp;  Wealth Transfer Taxes 12  12. Tax Preparer Rules, Process &amp; Procedures 10</p> <p><b>On-Line Courses: - (4 CE hours for each course listed below)</b></p> <p>Individual Tax - Gross Income  Individual Tax - Exclusions from Gross Income  Individual Tax - Above the Line Deductions  Individual Tax - Business Expenses/Losses  Individual Tax - Itemized Deductions  Individual Tax - Accounting Methods, Filing Stats &amp; Personal Exemptions  Tax Credits, Alternative Minimum Tax, FICA  Tax Procedures  Property Transactions - Basis and Capital Gains &amp; Losses  Property Transactions - Installment Sales  Corporate - Taxable Income  Corporate - Tax Computations  Corporate - Distributions, Liquidations and Reorganizations  "S" Corporations  Partnerships - Formation &amp; Operation  Estates, Trusts, Wealth Transfer Taxes &amp; Exempt Organizations</p> <p><b>On-Line Courses with specific # of hours approved:</b>  Jobs and Growth Tax Reconciliation Relief Act of 2003 (2 hours)</p>																
<p><b>GOLDEN CITY PROF STUD.</b></p> <p>Thomas/Peter Yip  2550 West Main St Suite #105  Alhambra , CA 91801</p> <p>Phone: 626-570-8836  Fax: 626-457-8852  Website: <a href="http://www.goldtax.com">www.goldtax.com</a></p>	<table border="0"> <thead> <tr> <th style="text-align: left;">COURSE TITLES</th> <th style="text-align: right;">HOURS</th> </tr> </thead> <tbody> <tr> <td><b>Federal Individual Income Tax: Selected Topics</b></td> <td style="text-align: right;"><b>30</b></td> </tr> <tr> <td><b>Partnerships &amp; Corporations, S Corporations</b></td> <td style="text-align: right;"><b>30</b></td> </tr> </tbody> </table>	COURSE TITLES	HOURS	<b>Federal Individual Income Tax: Selected Topics</b>	<b>30</b>	<b>Partnerships &amp; Corporations, S Corporations</b>	<b>30</b>										
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<p><b>H &amp; R BLOCK Enterprises, Inc.</b></p> <p>Jim Hintz  2700 NE Sandy Boulevard  Portland, Oregon 97232</p> <p>Phone: 503-239-5075  Fax: 503-239-1003  E-mail: <a href="mailto:jhintz@hrblock.com">jhintz@hrblock.com</a></p>	<table border="0"> <thead> <tr> <th style="text-align: left;">COURSE TITLES</th> <th style="text-align: right;">HOURS</th> </tr> </thead> <tbody> <tr> <td>Alternative Minimum Tax</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Amended Returns</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Business Credits</td> <td style="text-align: right;">6</td> </tr> <tr> <td>Commercial Fishing</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Depreciation</td> <td style="text-align: right;">6</td> </tr> <tr> <td>Employment Tax</td> <td style="text-align: right;">6</td> </tr> <tr> <td>Introduction to Business Entities</td> <td style="text-align: right;">12</td> </tr> </tbody> </table> <p><b><u>Baker City Course:</u></b></p> <p><b>Contact Information</b>  H &amp; R BLOCK  <b>Attn: Linda Miller</b>  2745 Broadway  Baker City, Oregon 97814  Phone: 541-523-3282 Fax: 541-523-3460 E-mail: <a href="mailto:lmiller@hrblock.com">lmiller@hrblock.com</a></p> <p><b>Course Title:</b> Everyone's Tax Return <span style="float: right;"><b>Hours: 21</b></span></p>	COURSE TITLES	HOURS	Alternative Minimum Tax	3	Amended Returns	3	Business Credits	6	Commercial Fishing	3	Depreciation	6	Employment Tax	6	Introduction to Business Entities	12
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<p><b>IMAGE ONE</b></p> <p>Formerly: KRUSEMARKS TAX SERVICE</p> <p>Allison Reams 9400 Eton Avenue Chatsworth, CA 91311</p> <p>Phone: (818)-701-3090 x224 Fax: (818) 718-9002 E-mail: <a href="mailto:allison.reams@800imageone.com">allison.reams@800imageone.com</a></p>	<table border="0"> <thead> <tr> <th><u>Correspondence &amp; On-line Courses:</u></th> <th><b>HOURS</b></th> </tr> </thead> <tbody> <tr> <td><b>2004 Tax Update: EA's</b></td> <td><b>24</b></td> </tr> <tr> <td><b>2004 Tax Update: EA's</b></td> <td><b>16</b></td> </tr> <tr> <td><b>2004 Tax Update: Tax Preparers (Federal 14, Calif. 6)</b></td> <td><b>20</b></td> </tr> <tr> <td><b>2004 Tax Returns Made Easy with Ethics: EA's</b></td> <td><b>24</b></td> </tr> <tr> <td><b>2003 1040 Review and Update</b></td> <td><b>24</b></td> </tr> <tr> <td> </td> <td></td> </tr> <tr> <th><u>On-line Courses:</u></th> <th><b>HOURS</b></th> </tr> <tr> <td><b>CA Differences: Tax Preparers</b></td> <td><b>3</b></td> </tr> <tr> <td><b>Ethics In Tax Practice</b></td> <td><b>4</b></td> </tr> <tr> <td><b>EA Ethics In Tax Practice</b></td> <td><b>2</b></td> </tr> <tr> <td><b>Meals &amp; Entertainment Expenses</b></td> <td><b>1</b></td> </tr> <tr> <td><b>Stock Options: Fed &amp; CA</b></td> <td><b>1</b></td> </tr> <tr> <td><b>Tax Defferred Exchange</b></td> <td><b>3</b></td> </tr> <tr> <td><b>Vacation Home Rental</b></td> <td><b>1</b></td> </tr> <tr> <td><b>Travel Expenses within the U.S.</b></td> <td><b>1</b></td> </tr> <tr> <td><b>Sale of a Home</b></td> <td><b>4</b></td> </tr> <tr> <td><b>Home Mortgage Interest</b></td> <td><b>3</b></td> </tr> <tr> <td><b>Debt Relief Income &amp; Insolvent Taxpayer Exclusion</b></td> <td><b>3</b></td> </tr> </tbody> </table>	<u>Correspondence &amp; On-line Courses:</u>	<b>HOURS</b>	<b>2004 Tax Update: EA's</b>	<b>24</b>	<b>2004 Tax Update: EA's</b>	<b>16</b>	<b>2004 Tax Update: Tax Preparers (Federal 14, Calif. 6)</b>	<b>20</b>	<b>2004 Tax Returns Made Easy with Ethics: EA's</b>	<b>24</b>	<b>2003 1040 Review and Update</b>	<b>24</b>	 		<u>On-line Courses:</u>	<b>HOURS</b>	<b>CA Differences: Tax Preparers</b>	<b>3</b>	<b>Ethics In Tax Practice</b>	<b>4</b>	<b>EA Ethics In Tax Practice</b>	<b>2</b>	<b>Meals &amp; Entertainment Expenses</b>	<b>1</b>	<b>Stock Options: Fed &amp; CA</b>	<b>1</b>	<b>Tax Defferred Exchange</b>	<b>3</b>	<b>Vacation Home Rental</b>	<b>1</b>	<b>Travel Expenses within the U.S.</b>	<b>1</b>	<b>Sale of a Home</b>	<b>4</b>	<b>Home Mortgage Interest</b>	<b>3</b>	<b>Debt Relief Income &amp; Insolvent Taxpayer Exclusion</b>	<b>3</b>
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<p><b>L&amp;M PRODUCTION DESIGN GROUP, INC.</b> "Tax Talk Today"</p> <p>Lisbeth Bagnold 5510 Cherokee Av, Ste 200 Alexandria , VA 22312</p> <p>Phone 703-642-6505 Fax: 703-642-6005 E-mail: <a href="mailto:info@lmpdg.com">info@lmpdg.com</a></p>	<p><b>Tax Talk Today Courses - 1 hour each course:</b> VHS &amp; On-Line</p> <p><i>Please note:</i> All courses are archived until the end of the month one year after its original viewing date.</p> <p><b>COURSE TITLES</b></p> <p>EITC and Other Key Tax Credits for Individuals Tax Shelter Enforcement Update E-Services: How will they work? IRS Examination Program Changes IRS Collection Program Changes NOL Mysteries Solved Employment Tax: IRS Compliance Initiatives W-2's &amp; 1099s: What goes in which box? How to avoid typical tax return errors Filing Season 2005 Preview</p>																																						
<p><b>PROFESSIONAL EDUCATION SERVICES, LP (PES)</b></p> <p>Kathy Yates 8303 Sierra College Bld. #146 Roseville , CA 95661</p> <p>Phone: 916-791-3675 E-mail: <a href="mailto:kyates@pescpe.com">kyates@pescpe.com</a> Fax: 916-791-4099</p> <p>Website: <a href="http://www.pescpe.com">www.pescpe.com</a></p>	<table border="0"> <thead> <tr> <th><b>COURSE TITLES</b></th> <th><b>HOURS</b></th> </tr> </thead> <tbody> <tr> <td>Alternative Minimum Tax</td> <td>6</td> </tr> <tr> <td>Corporate and Partnership Income Taxation</td> <td>6</td> </tr> <tr> <td>Estate and Trust Income Taxation</td> <td>8</td> </tr> <tr> <td>Individual Income Tax</td> <td>24</td> </tr> <tr> <td>Income Tax Considerations in Financial Planning</td> <td>24</td> </tr> <tr> <td>Taxation of Pension and Annuity Income</td> <td>8</td> </tr> <tr> <td>Individual Retirement Arrangements</td> <td>8</td> </tr> <tr> <td>Tax Benefits for Education: Including 529 Plans</td> <td>8</td> </tr> <tr> <td>Car, Travel and Entertainment and Home Office Ded...</td> <td>10</td> </tr> <tr> <td>Limited Liability Companies</td> <td>10</td> </tr> <tr> <td>Choice of Entity</td> <td>16</td> </tr> <tr> <td>Like-Kind Exchanges and Other Sales</td> <td>8</td> </tr> <tr> <td>Tax-Exempt Organizations</td> <td>24</td> </tr> </tbody> </table>	<b>COURSE TITLES</b>	<b>HOURS</b>	Alternative Minimum Tax	6	Corporate and Partnership Income Taxation	6	Estate and Trust Income Taxation	8	Individual Income Tax	24	Income Tax Considerations in Financial Planning	24	Taxation of Pension and Annuity Income	8	Individual Retirement Arrangements	8	Tax Benefits for Education: Including 529 Plans	8	Car, Travel and Entertainment and Home Office Ded...	10	Limited Liability Companies	10	Choice of Entity	16	Like-Kind Exchanges and Other Sales	8	Tax-Exempt Organizations	24										
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	Preparing Form 990	16
	Small Business Taxation	16
	MSSP: Bars and Restaurants	5
	MSSP: Business Consultants	3
	MSSP: Construction Industry	7
	MSSP: NOL's for Individuals	2
	MSSP: Shareholder Loans	2

SURGENT & ASSOCIATES	COURSE TITLES	HOURS	
<p>Rochelle Fox 237 Lancaster Ave Devon , PA 19333</p> <p>Phone: 610-688-4477, ext. 25 Fax: 610-688-3977</p> <p>Web: <a href="http://www.surgent.com">www.surgent.com</a></p> <p>E-mail: <a href="mailto:foxr@surgent.com">foxr@surgent.com</a></p>	Fiduciary Income Tax Returns - Form 1041 Workshop. (1041)	16 hrs	
	Everything You Need to Know about Preparing the Form 5500... (5500)	10 hrs	
	Advanced Tax Issues for Limited Liability Companies and ... (ALLC)	10 hrs	
	Advanced Form 1041 Practice Workshop (AP41)	12 hrs	
	The all New Aggressive Tax Planning Ideas for Individuals - 2004 (ATPI)	12 hrs	
	The all New Aggressive Tax Planning Ideas for PSC's, ... - 2004 (ATSC)	20 hrs	
	The Best S Corporation, Limited Liability & Partnership Update... (BCPE)	12 hrs	
	The Best Estate Planning Update Course by Surgent and Assoc. (BEUC)	10 hrs	
	The Best Federal Tax Update Course by Surgent and Associates (BFTU)	12 hrs	
	The Best Individual Income Tax Update Course by Surgent... (BITU)	12 hrs	
	Business Tax Update & Planning Ideas for Industry (BTII)	10 hrs	
	Compliance and Administration of 401(k), SIMPLEs and... (CASC)	12 hrs	
	Comparing and Contrasting the Tax Aspects of S Corporations,... (CCTA)	8 hrs	
	What Every CPA Should Know About Elder Care Planning (CECP)	8 hrs	
	The Complete Guide to Fringe Benefits (CGFB)	12 hrs	
	The Complete Guide to Liquidation of Business Entities (CGLB)	12 hrs	
	The Complete Guide to Payroll Taxes and 1099 Issues (CGPT)	12 hrs	
	The Complete Guide to Partnerships and Limited Liability... (CLLC)	12 hrs	
	The Complete Guide to Tax Planning Strategies for College... (CMFA)	8 hrs	
	Everything you Need to Know About Retirement Plan Distrib... (CRPD)	10 hrs	
	Current Trends in Estate Planning - Sophisticated Applications (CTEP)	16 hrs	
	Surgent's Complete Guide to Depreciation, Amortization and... (DASP)	8 hrs	
	How to Avoid Getting Burned in a Divorce: Tax Traps, Tricks... (DTTP)	8 hrs	
	Advanced Estate Planning and Valuation Issues for the Closely... (EPVI)	10 hrs	
	Evolving S Corporation Issues - Advance Planning (ESCI)	10 hrs	
	Estate and Business Succession Planning Using Life Insurance (ESLI)	10 hrs	
	Federal Estate and Gift Tax Returns - Forms 706 and 709... (GIFT)	16 hrs	
	Gold Mine of Great Tax Strategies for the Real Estate Investor (GOLD)	12 hrs	
	Income Tax, Estate Tax and Financial Planning Ideas of 2003 (IEFP)	12 hrs	
	All You Need to Know About IRAs, Roth IRAs, SIMPLEs... (IRAS)	20 hrs	
	International Tax Issues for Small and Medium-Sized Business... (ITCO)	8 hrs	
	Industry Tax Guide to Fringe Benefits and Selected Payroll... (ITGF)	8 hrs	
	International Tax Issues for Individuals: Going Overseas and... (ITIO)	10 hrs	
	Mastering the Fundamentals of Estate Planning (MFEP)	10 hrs	
	Negotiations and Tax Aspects of Buying and Selling a Business (NTAB)	12 hrs	
	Preparing Corporate Tax Returns for New Staff and... (PCTR)	10 hrs	
	Preparing Individual Tax Returns for New Staff and... (PITR)	8 hrs	
	The Complete Guide to Preparing Limited Liability Company ... (PLPS)	16 hrs	
	Post-Mortem Estate Planning: Forms 706, 1041 and 1040 (PMEP)	12 hrs	
	Retirement Plans for Small Employers: Design, Planning... (RPSE)	8 hrs	
	S Corporations: A Comprehensive Analysis (SCCA)	8 hrs	
	Income Tax School (SITS)	16 hrs	
	Surgent's Advanced Individual Income Tax Return Issues (STRI)	12 hrs	
	Advanced Strategies and Tactics of Wealth Accumulation and... (STRP)	8 hrs	
	Surgent's 2003 Top Ten Tax Topics (STTT)	8 hrs	
	The Complete Trust Workshop (TCTW)	20 hrs	
	<b>Self-Study Web Casts &amp; On-line Courses</b>		
	<b>***ALL Courses listed are approved for <u>2 hours</u>:</b>		
Introduction to the Limited Liability Company (ILLC)			
Tax Issues in Formation of the LLC (FLLC)			
Employment & Retirement Tax Issues for Members of an LLC (ERTI)			

<p><b>SURGENT &amp; ASSOCIATES</b> <b>Continued</b></p>	<p>Liquidation &amp; Termination Issues for LLCs (LTIL) Introduction to S Corporations – Eligibility &amp; Elections (ISEE) Calculating Tax Basis for a Subchapter S Corporation (CTSS) General Operations &amp; Accounting Methods of an S Corporation (GOAM) Formation Issues of an S Corporation (FISC) Tax Benefits for College Education (TBCE) Saving for College Using Coverdell Education Savings Accounts and 529 Plans (SCUS) Tax Aspects of Splitting Income with Family Members to Reduce Taxes (SIFM) Tax Issues and Planning Using Roth IRA's (ROTH) Understanding the Tax Aspects of SIMPLE IRA's (UTAS) Tax Aspects of Distributions from an IRA (TADI) Understanding the Tax Aspects of Profit Sharing Plans (TPSP) Using Life Insurance Trusts and Estate Planning (LITP) Introduction to the Income Taxation of Trusts and Estates (ITTE) How to Settle an Estate – An Overview (HSEO) Understanding the Role of Executors and Trustees (RETU) Tax Aspects of Purchase and Sale of a Principal Residence (TASR)</p>																																												
<p><b>TAX EDUCATORS</b></p> <p>James Crawford 31869 Herman Rd Coburg , OR 97408</p> <p>Phone: (541) 915-4915 Toll Free: 1-877-204-8014</p> <p>Fax: 1-800-301-7952</p> <p>E-mail: <a href="mailto:tax-ed@tax-educators.com">tax-ed@tax-educators.com</a></p> <p>Web: <a href="http://tax-educators.com">http://tax-educators.com</a></p>	<table border="0"> <thead> <tr> <th style="text-align: left;">COURSE TITLES</th> <th style="text-align: right;">HOURS</th> </tr> </thead> <tbody> <tr><td>1. Alternative Minimum Tax</td><td style="text-align: right;">3</td></tr> <tr><td>2. Basics</td><td style="text-align: right;">9</td></tr> <tr><td>3. Asset Basis &amp; Like Kind Exchange</td><td style="text-align: right;">3</td></tr> <tr><td>4. Depreciation</td><td style="text-align: right;">7</td></tr> <tr><td>5. Divorce</td><td style="text-align: right;">4</td></tr> <tr><td>6. Going Into Business</td><td style="text-align: right;">4</td></tr> <tr><td>7. Income Generally</td><td style="text-align: right;">12</td></tr> <tr><td>8. Information Returns</td><td style="text-align: right;">6</td></tr> <tr><td>9. Installment Sales</td><td style="text-align: right;">4</td></tr> <tr><td>10. IRAs</td><td style="text-align: right;">15</td></tr> <tr><td>11. Itemized/Standard Deductions</td><td style="text-align: right;">12</td></tr> <tr><td>12. Non-Payroll Taxes</td><td style="text-align: right;">5</td></tr> <tr><td>13. Oregon</td><td style="text-align: right;">16</td></tr> <tr><td>14. Passive Activities</td><td style="text-align: right;">5</td></tr> <tr><td>15. Payroll Taxes</td><td style="text-align: right;">9</td></tr> <tr><td>16. Sole Proprietor</td><td style="text-align: right;">13</td></tr> <tr><td>17. Farm Income &amp; Income</td><td style="text-align: right;">9</td></tr> <tr><td>18. C Corporations</td><td style="text-align: right;">6</td></tr> <tr><td>19. S Corporations</td><td style="text-align: right;">8</td></tr> <tr><td>20. Partnerships</td><td style="text-align: right;">6</td></tr> <tr><td>21. LLC &amp; LLP</td><td style="text-align: right;">3</td></tr> </tbody> </table>	COURSE TITLES	HOURS	1. Alternative Minimum Tax	3	2. Basics	9	3. Asset Basis & Like Kind Exchange	3	4. Depreciation	7	5. Divorce	4	6. Going Into Business	4	7. Income Generally	12	8. Information Returns	6	9. Installment Sales	4	10. IRAs	15	11. Itemized/Standard Deductions	12	12. Non-Payroll Taxes	5	13. Oregon	16	14. Passive Activities	5	15. Payroll Taxes	9	16. Sole Proprietor	13	17. Farm Income & Income	9	18. C Corporations	6	19. S Corporations	8	20. Partnerships	6	21. LLC & LLP	3
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<p><b>THE TAX PLANNING INSTITUTE, LLC</b></p> <p><b>Damon Mayer</b> <b>2367 State Street Suite #30</b> <b>Salem , Oregon 97301</b></p> <p>Phone: (503) 585-1393 Fax: (503) 585-1859 e-mail: <a href="mailto:dmayercfp@yahoo.com">dmayercfp@yahoo.com</a></p> <p>website: <a href="http://www.thetaxplanninginstitute.com">www.thetaxplanninginstitute.com</a></p>	<table border="0"> <thead> <tr> <th style="text-align: left;">APPROVED COURSE TITLES</th> <th style="text-align: right;">HOURS</th> </tr> </thead> <tbody> <tr><td>Estate &amp; Gift Tax Overview &amp; Planning</td><td style="text-align: right;">12</td></tr> <tr><td>Retirement Plan Taxation</td><td style="text-align: right;">8</td></tr> <tr><td>Asset Basis</td><td style="text-align: right;">2</td></tr> <tr><td>Tax-Exempt 501(c)(3) Basics</td><td style="text-align: right;">2</td></tr> <tr><td>Fringe Benefits</td><td style="text-align: right;">3</td></tr> <tr><td>Education Tax Benefits &amp; Credits</td><td style="text-align: right;">4</td></tr> <tr><td>Business Expense Taxation</td><td style="text-align: right;">4</td></tr> <tr><td>Form 1041 - Estate Income Tax Return</td><td style="text-align: right;">6</td></tr> <tr><td>Rental Real Estate</td><td style="text-align: right;">4</td></tr> <tr><td>Forms of Business</td><td style="text-align: right;">4</td></tr> <tr><td>Mutual Fund Distributions</td><td style="text-align: right;">3</td></tr> <tr><td>Stock Options <i>Simplified</i></td><td style="text-align: right;">4</td></tr> <tr><td>Taxation of Investment Products</td><td style="text-align: right;">3</td></tr> <tr><td>The Financial Planning Process</td><td style="text-align: right;">3</td></tr> <tr><td>Tax Research Basics</td><td style="text-align: right;">3</td></tr> </tbody> </table>	APPROVED COURSE TITLES	HOURS	Estate & Gift Tax Overview & Planning	12	Retirement Plan Taxation	8	Asset Basis	2	Tax-Exempt 501(c)(3) Basics	2	Fringe Benefits	3	Education Tax Benefits & Credits	4	Business Expense Taxation	4	Form 1041 - Estate Income Tax Return	6	Rental Real Estate	4	Forms of Business	4	Mutual Fund Distributions	3	Stock Options <i>Simplified</i>	4	Taxation of Investment Products	3	The Financial Planning Process	3	Tax Research Basics	3												
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<p><b>THOMAS TAX SEMINARS</b></p> <p>Susan Merz 1523 Amanda Place Santa Rosa , CA 95403-8601</p> <p>Phone: (800) 638-3783 Fax: (707) 579-2122 E-mail: <a href="mailto:info@thomastaxseminars.com">info@thomastaxseminars.com</a></p> <p>Web: <a href="http://www.thomastaxseminars.com">www.thomastaxseminars.com</a></p>	<table> <thead> <tr> <th><b>COURSE TITLES</b></th> <th><b>HOURS</b></th> </tr> </thead> <tbody> <tr> <td><b>Basis of Assets – An Overview</b></td> <td><b>5</b></td> </tr> <tr> <td><b>Tax Treatment of Corporations</b></td> <td><b>4</b></td> </tr> <tr> <td><b>Tax Treatment of Estates, Gifts &amp; Trusts</b></td> <td><b>3</b></td> </tr> <tr> <td><b>Tax Treatment of Investment Interest</b></td> <td><b>2</b></td> </tr> <tr> <td><b>Tax Treatment of Partnerships</b></td> <td><b>3</b></td> </tr> <tr> <td><b>Tax Treatment of Passive Activities/Rental Inc.</b></td> <td><b>2</b></td> </tr> <tr> <td><b>Tax Treatment of Retirement Plans</b></td> <td><b>2</b></td> </tr> <tr> <td><b>Tax Treatment of S Corporations</b></td> <td><b>3</b></td> </tr> <tr> <td><b>Tax Treatment of Employee Income &amp; Expenses</b></td> <td><b>2</b></td> </tr> <tr> <td><b>Ethics and Tax Professional Responsibilities</b></td> <td><b>2</b></td> </tr> </tbody> </table>	<b>COURSE TITLES</b>	<b>HOURS</b>	<b>Basis of Assets – An Overview</b>	<b>5</b>	<b>Tax Treatment of Corporations</b>	<b>4</b>	<b>Tax Treatment of Estates, Gifts &amp; Trusts</b>	<b>3</b>	<b>Tax Treatment of Investment Interest</b>	<b>2</b>	<b>Tax Treatment of Partnerships</b>	<b>3</b>	<b>Tax Treatment of Passive Activities/Rental Inc.</b>	<b>2</b>	<b>Tax Treatment of Retirement Plans</b>	<b>2</b>	<b>Tax Treatment of S Corporations</b>	<b>3</b>	<b>Tax Treatment of Employee Income &amp; Expenses</b>	<b>2</b>	<b>Ethics and Tax Professional Responsibilities</b>	<b>2</b>						
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<p><b>WCS Publishing</b></p> <p><b>Barry Caudill</b> <b>P.O. Box 772</b> <b>Santa Margarita, CA 93453</b></p> <p><b>Phone: (805) 438-4899</b> <b>Fax: (805) 438-3047</b> <b>Email:</b> <b><a href="mailto:info@wcpublishing.com">info@wcpublishing.com</a></b></p>	<table> <thead> <tr> <th><b>COURSE TITLES APPROVED</b></th> <th><b>HOURS</b></th> </tr> </thead> <tbody> <tr> <td><b>Annuities &amp; Pension Plans</b></td> <td><b>12</b></td> </tr> <tr> <td><b>Estate Planning</b></td> <td><b>12</b></td> </tr> <tr> <td colspan="2"><b><i>Courses NOT approved:</i></b></td> </tr> <tr> <td><b>Life Insurance &amp; Financial Security</b></td> <td></td> </tr> <tr> <td><b>Life Insurance &amp; Its Applications</b></td> <td></td> </tr> <tr> <td><b>Auto Insurance Personal &amp; Commercial</b></td> <td></td> </tr> <tr> <td><b>Basics of Homeowners Insurance</b></td> <td></td> </tr> </tbody> </table>	<b>COURSE TITLES APPROVED</b>	<b>HOURS</b>	<b>Annuities &amp; Pension Plans</b>	<b>12</b>	<b>Estate Planning</b>	<b>12</b>	<b><i>Courses NOT approved:</i></b>		<b>Life Insurance &amp; Financial Security</b>		<b>Life Insurance &amp; Its Applications</b>		<b>Auto Insurance Personal &amp; Commercial</b>		<b>Basics of Homeowners Insurance</b>													
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<p><b>WESTERN CPE</b></p> <p>Paul Larson 205 Haggerty Lane Suite #210 Bozeman , MT 59714</p> <p>Phone: 406-556-0115</p> <p>Fax: 406-556-0210</p> <p>Web site: <a href="http://www.westerncpe.com">www.westerncpe.com</a></p> <p>E-mail: <a href="mailto:wcpe@westerncpe.com">wcpe@westerncpe.com</a></p>	<table> <thead> <tr> <th><b>COURSE TITLES</b></th> <th><b>HOURS</b></th> </tr> </thead> <tbody> <tr> <td><b>Mega Tax CD-Rom Library - all 18 Taxation Courses</b></td> <td><b>408</b></td> </tr> <tr> <td><b>On-Line Tax Library - all 18 Taxation Courses (Password required)</b></td> <td><b>408</b></td> </tr> <tr> <td><b>Individual Taxation Courses:</b></td> <td><b>Hours:</b></td> </tr> <tr> <td>1040 Workshop</td> <td>24</td> </tr> <tr> <td>Asset Protection Strategies</td> <td>24</td> </tr> <tr> <td>Choice of Entity</td> <td>24</td> </tr> <tr> <td>Concepts &amp; Mechanics of Exchanges</td> <td>16</td> </tr> <tr> <td>Corporate Tax Planning</td> <td>16</td> </tr> <tr> <td>Critical Legal &amp; Tax Issues</td> <td>40</td> </tr> <tr> <td>The Complete Guide to Estate &amp; Gift Taxation</td> <td>40</td> </tr> <tr> <td>Estate Planning - Quick &amp; Easy</td> <td>24</td> </tr> <tr> <td>Family Tax Planning</td> <td>24</td> </tr> <tr> <td>Federal Tax Update</td> <td>24</td> </tr> </tbody> </table>	<b>COURSE TITLES</b>	<b>HOURS</b>	<b>Mega Tax CD-Rom Library - all 18 Taxation Courses</b>	<b>408</b>	<b>On-Line Tax Library - all 18 Taxation Courses (Password required)</b>	<b>408</b>	<b>Individual Taxation Courses:</b>	<b>Hours:</b>	1040 Workshop	24	Asset Protection Strategies	24	Choice of Entity	24	Concepts & Mechanics of Exchanges	16	Corporate Tax Planning	16	Critical Legal & Tax Issues	40	The Complete Guide to Estate & Gift Taxation	40	Estate Planning - Quick & Easy	24	Family Tax Planning	24	Federal Tax Update	24
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<b>Aaron Rosenberg</b> <b>4833 Darrow Road Suite 105</b> <b>Stow , OH 44224-2619</b>  <b>Phone: 1-330-342-4498</b>  <b>Fax: 1-330-342-7343</b>  <b>E-mail:</b> <b><a href="mailto:aaron@wiseguides.com">aaron@wiseguides.com</a></b>  <b>Web site:</b> <b><a href="http://www.wiseguides.com">www.wiseguides.com</a></b>	403b Plan Basics	2
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**NOTE:** These course approvals expire May 31, 2005. Correspondence courses must be on this list at the time of license renewal in order to be accepted by the Tax Board for continuing education hours.

**Remember that COPIES of continuing education certificates must be turned in with renewal applications. (Please retain original certificates for your records).**

**For renewal of your license in 2005 - Continuing Education Hours shall be accrued within the following date ranges:**

**Preparer – Sept. 1, 2004 thru renewal date (Your license expires 9/30/05 and you will no longer be able to provide services until you have renewed your license. A late fee of \$25 will be assessed after October 15, 2005)**

**Consultant – May 1, 2004 thru renewal date (Your license expires 5/31/05 and you will no longer be able to provide services until you have renewed your license. A late fee of \$25 will be assessed after June 15, 2005)**