

2026 TAX LEVEL TRAINING - CORE CURRICULUM

Tax Level One is designed for individuals who are beginning their career. This highly interactive program focuses on developing critical thinking skills and exploring solutions to the most commonly encountered issues facing new staff. Participants will work through practical day-to-day scenarios while creating supporting workpapers and exploring common tax forms for individuals and businesses. The program concludes with the preparation and self-review of two tax returns using source documents from actual client scenarios. Participants will prepare one individual tax return and, at the firm's choice, prepare either an LLC 1065 tax return or an S corporation 1120-S tax return.

LEARNING OBJECTIVES

- Discuss the important items and common mistakes related to Forms W-2, 1099, and combined investment statements.
- Explore commonly encountered issues related to personal income tax deductions and credits.
- Calculate schedule C profit or loss from business and schedule E residential rental income.
- Practice preparing an individual tax return, including reviewing inputs from automated systems or other team members.
- Explore common business tax scenarios, such as identifying book-to-tax differences and understanding depreciation options.
- Practice preparing either an LLC 1065 tax return or an S corporation 1120-S tax return with supporting documentation.
- Discuss the importance of critical thinking and what it means to take ownership of work

Fields of Study:

- Taxes (22)
- Personal Development (2)

The outlines below reflect the current version of the curriculum. As we finalize content development, we may adjust module titles or timing.

Tax Level 1	
Critical Thinking and Taking Ownership	2
Filing Status, Dependents and Basic Information	1
Compensation & Retirement Income	1
Interest, Dividends, and Capital Gains/Losses	2
Self-Employment	1
Residential Rental Properties	1
Schedule 1 & 1-A	2
Standard & Itemized Deductions	1
Individual Tax Credits	1
Documentation	1
Prepare An Individual Tax Return	4
Introduction to Business Taxes	1
Schedules K & M-1	2
Depreciation	1
Prepare an S Corporation Tax return or Prepare an LLC Tax Return	3
Total	24

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Tax Level Two is designed for staff tax preparers. The program covers both individual and business tax subjects. It focuses on delivering a core understanding of the common tax topics that tax preparers encounter every day. The business tax section of the program covers the fundamental tax laws for each type of business entity as well as book-to-tax reconciliation, basis and depreciation. The program also trains skills related to communication, obtaining and organizing information, and time management. This program includes extension case study exercises and tax court case review.

Learning Objectives:

- Discuss the fundamental tax laws governing C Corporations, S Corporations, Limited Liability Companies, and Partnerships.
- Calculate permanent differences, timing differences, taxable income, separately stated items, and ordinary income.
- Review the tax principles of other business topics, such as basis, depreciation, and state apportionments.
- Explore the tax treatment of selected individual income tax topics.
- Explore selected tax principles for rental property and self-employment income.
- Calculate the qualified business income deduction (Section 199A)
- Calculate the §163(j) interest limitation
- Practice communication, business writing, and organizational skills.

Fields of Study:

- Taxes (22)
- Personal Development (2)

The outlines below reflect the current version of the curriculum. As we finalize content development, we may adjust module titles or timing.

Tax Level 2	
C Corporations	3
S Corporations	2
Introduction to LLCs and Partnerships	3
Schedules K and M-1	2
Basis Fundamentals — S Corporation	2
Depreciation	2
State Apportionments	2
Section 199A	1
Section 163(j)	1
Schedule 1 Income and Adjustments	2
Selected Schedule C and Rental Property Topics	2
Communication Foundations	1
Self-Management and Organization	1
Total	24

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Tax Level Three is designed for individuals that are beginning the transition from tax preparer to tax reviewer and advisor. The program covers individual and business tax themes as well as an introduction to estate and trust tax law. This course is designed to challenge the participants' core tax knowledge needed to become a tax reviewer, including the finer points of performing tax research. The program also provides skills training designed for those juggling the role of preparer and reviewer.

Learning Objectives:

- Discuss the advantages and disadvantages of the various types of business entities in order to advise on business creation.
- Review the principles of selected core business income tax topics.
- Explore the tax treatment of selected individual income tax topics.
- Identify the basics of estate/trust taxation as well as gift tax law.
- Discuss and share tax return review techniques, and learn to provide effective and constructive feedback.
- Examine methods for managing information, clients, and projects more efficiently.
- Practice performing research on tax topics for clients.

Fields of Study:

- Taxes (21)
- Personal Development (3)

The outlines below reflect the current version of the curriculum. As we finalize content development, we may adjust module titles or timing.

Tax Level 3	
Advising on Business Creation	3
Basis	3
Deferred Taxes	2
Section 461 All Events Test	2
Passive Activities	1
At-Risk Basis	1
Retirement Contributions and Distributions	2
Equity-Based Compensation	2
Intro to Estates, Gifts and Trusts	2
Tax Research I	2
Reviewing Tax Returns	1
Providing Feedback	1
Project Planning	1
Time Management	1
Total	24

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Level Four is designed to advance the skills and knowledge of participants. This program covers individual and business topics, such as foreign taxes and state nexus. Significant portions of the course focus on LLC and Partnership taxes, business sales and exchanges, as well as estate, gift and trust tax law. The program also provides Development Skills training focused on managing, supervising, training and delegating.

Learning Objectives:

- Explore the core limited liability company and partnership tax issues.
- Explore other advanced business income tax topics, such as state tax nexus, various tax elections, and business sales and exchanges.
- Review laws governing foreign taxes and cancellation of debt.
- Brainstorm tax planning strategies.
- Discuss estate and trust taxation and multigenerational gifting strategies.
- Apply Development Skills of supervision, networking and work-life balance.

Fields of Study:

- Taxes (21)
- Communication & Marketing (1)
- Personal Development (2)

The outlines below reflect the current version of the curriculum. As we finalize content development, we may adjust module titles or timing.

Tax Level 4	
LLC and Partnership Tax Issues: Basis and at-risk	2
LLC and Partnership Tax Issues: Capital accounts	1
LLC and Partnership Tax Issues: Partner distributions	1
LLC and Partnership Tax Issues: Partner contributions	1
Various tax elections	2
State tax nexus	1
Sales & Exchanges	3
Foreign Taxes	2
Tax Planning	2
Cancellation of Debt	2
Estate, Trust, & Gift Taxes	4
Supervision – Teaching and Delegating	1
Creative Problem Solving	1
Meeting People and Networking	1
Total	24

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Tax Level Five is designed to advance the skills of experienced senior accountants and/or new supervisors. This three-day program provides training in many tax technical areas across business and individual topics. Development Skills training is focused on conflict management and business development. The variety of topics covered makes this a valuable program for continued growth in the profession.

Learning Objectives:

- Analyze recent tax law changes for businesses and individuals and discuss current issues facing clients.
- Address challenging issues in the taxation for real estate entities.
- Discuss other business topics, such as converting the taxation of LLCs, section 1202 qualified small business stock, S corporation built-in gains, and section 263A UNICAP.
- Explore various tax credits available to all entity types, discuss options for retirement plans and brainstorm tax planning strategies.
- Explore communications with clients and co-workers through consideration of conflict management.
- Describe strategic activities to grow a professional network, including key people within your firm, and existing and potential clients.

Fields of Study:

- Taxes (21)
- Personal Development (3)

The outlines below reflect the current version of the curriculum. As we finalize content development, we may adjust module titles or timing.

Tax Level 5	
Tax Research II	1
Real Estate Topics	3
Grouping and Aggregating	1.5
Converting Limited Liability Companies	2
S Corporations Built-In Gains	1.5
Section 263A UNICAP	1
Intro to Section 1202 Qualified Small Business Stock	2
Federal Tax Update and Hot Topics	2
Various Tax Credits	2
Retirement Options	2
Conflict Management	1
Business Development	2
Tax Planning for Individuals	1
Tax Planning for Partnerships	1
Tax Planning for Corporations	1
Total	24

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Bootcamp: LLCs and Partnerships is designed to help demystify the complexities of subchapter K and develop a cohesive understanding of partnership concepts. The materials cover both fundamental and nuanced partnership issues that arise in practice. The interactive approach includes lecture, group activities and comprehensive case studies, as well as vital leadership, communication and organization strategies.

Learning Objectives:

- Address the limitations on partner losses.
- Interpret how the partnership’s activities affect the partners’ capital accounts.
- Analyze the tax implications of property entering and exiting the partnership.
- Differentiate between the substantial economic safe harbor and targeted allocations.
- Discuss the sale and redemption of a partnership interest.
- Explore common adjustments associated with partnership taxation.
- Review of the allocation of debt and non-recourse deductions.
- Recognize key provisions while performing a partnership agreement review.

Fields of Study:

- Taxes (24)

The outlines below reflect the current version of the curriculum. As we finalize content development, we may adjust module titles or timing.

Bootcamp : LLCs and Partnerships	
Hurdles to Deducting a Loss	2
Capital Accounts	2
Partner Contributions	2
Partner Distributions	2
Payments to Partners	2
752 Debt Allocation	2
Special Allocations	2
Sale of Partnership Interest	2
IRC 754 Election Adjustment	3
Introduction to 704(c)	3
Partnership Agreement Review	2
Total	24

2026 TAX LEVEL TRAINING – CORE CURRICULUM

Bootcamp: Estates, Gifts and Trusts is designed to provide the participants with an in-depth understanding of the multiple levels of taxation encountered in the area of estates, gifts and trusts. The material covers a range of topics from basic planning to detailed requirements of the asset transfer process. The interactive approach includes lecture and group activities as well as comprehensive case studies.

Learning Objectives:

- Build an understanding of the steps and requirements when a client dies.
- Develop a foundation for the planning and information flow of asset transfers.
- Explore the use of trusts in the Estate and Probate planning arena and the income taxation issues that arise within.
- Review the tax principles of generation-skipping transfers.
- Introduce the complex nature and intricate uses of grantor trusts.
- Explore the advanced tax issues encountered in asset transfers during life and at death

Fields of Study:

- Taxes (16)

The outlines below reflect the current version of the curriculum. As we finalize content development, we may adjust module titles or timing.

Bootcamp : Estates, Gifts and Trusts	
Death of a Taxpayer	2
Estate Taxes	3
Gift Taxes	3
Generation-Skipping Transfer Tax	2
Fiduciary Taxes	3
Trust Agreements	1
Types of Trusts	2
Special Trusts	1
Grantor Trusts	1
Planning & Comprehensive Case Studies	2
Total	20