



PROFESSIONAL DEVELOPMENT PROGRAM

Foundational Skills Level Two Tax Training

Course Description

Day 1: Business Development – Morning/Afternoon Session

During the AGN Level II training, students receive a full day of professional and business development. This program empowers students to begin their leadership journey by learning how to build influence to create lasting relationships with clients and coworkers. This one-day program also teaches the foundational step of business development, building a strong personal brand, how others perceive your brand, and tips and tools to build a strong reliable brand critical for future business development success.

Introduction to Business Development and Professional Development

- The Power of a Strong Personal Brand
 - Learn how to build your brand through your leadership and influence
 - Developing Leadership Effectiveness
 - How your leadership impacts your influence in the world
 - Changing your paradigms to achieve success – See, Do, Get - Model
 - Personal Branding
 - What makes your brand?
 - Polishing your Image
 - What is True Leadership?
 - The true measure of Leadership is Influence – Nothing more, nothing less
 - Integrity – People do what people see
 - Personal Values
 - Values drive decisions, decisions drive behavior, behaviors drive results
 - Know your values – Personal values exercise
 - Leadership Behaviors
 - Review of participants Predictive Index® behavioral assessment

- Listening Skills Development
 - Communication Realities and three major listening filters
 - Tools for Effective Listening
- Connection through Dialogue and Understanding
 - Connection through questions-The Art of Questioning
- How to Build Lasting Trust
 - Leadership Functions on the Basis of Trust – 13 Behaviors to Build Trust

Day 2: Tax Technical Topics

- Forms of Operating a Business
- Tax-Free Incorporation
- Accounting Periods and Methods
- Basic Principles: Corporate Income Taxation
- Computation of Taxable Income and Schedules M-1/ M-3
- Property Dispositions and Sections 1231, 1245 and 1250.
- Sale/Purchase of a Business and Purchase Price Allocation
- Uncertain Tax Positions, Deferred Taxes and FIN 48
- Selected Business Tax Credits
- Corporate Alternative Minimum Tax and Suggested Planning

Day 2: Business Development – Evening Session

The day two ends with a segment regarding professional business etiquette. In an environment where first impressions are key, level two students will learn the standards of behavior to put their best foot forward when engaging coworkers and clients. Good business etiquette is a valuable skill that displays confidence, leaves a lasting impression and demonstrates respect.

Day 3: Tax Technical Topics

- Personal Service Corporations
- Controlled Groups and Affiliated Groups
- Planning for Controlled Group Issues
- Accumulated Earnings Tax and Personal Holding Companies
- Dividends and Earnings & Profits
- Why Your Client Should Want an E&P Computation!
- Constructive Dividend Planning
- Introduction to S Corporations and Partnerships

Day 4: Tax Technical Topics

- Introduction to Fringe Benefits and Related Planning
- Retirement Plans and Current Techniques

- Compensation Planning Techniques
- Below-Market Loans
- Buy-Sell and Redemption Agreements
- Introduction to Complete Liquidations
- Year-End Tax Planning
- Recent Tax Developments