

ELKINS COMPREHENSIVE 2016 TAX GUIDE

For Preparing 2015 Tax Returns

Finalized December 20, 2015

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By: Chad Elkins, CPA, and Tim Elkins, CPA

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Elkins 2016 Comprehensive Tax Guide

Nardia Haigh



Elkins 2016 Comprehensive Tax Guide:

Elkins 2016 Comprehensive Tax Guide Tim Elkins Cpa, Chad Elkins, Chad Elkins Cpa, 2015-12-22 The Elkins Comprehensive 2016 Tax Guide is the only source you need to understand the tax laws and regulations and to prepare your 2015 tax returns It is written in plain understandable English and includes the provisions of the Protecting Americans from Tax Hikes Act of 2015 signed into law on 12 18 2015 which makes permanent or extends for either 2 or 5 years most of the tax provisions that expired on 12 31 2014 Tax Extenders All data in the Guide is cross indexed to related information on other pages in the Guide

Elkins Comprehensive Tax Guide 2017 Edition Tim Elkins, 2017-01-04 The Elkins Comprehensive Tax Guide 2017 Edition is the only source you need to prepare your 2016 tax returns because it is written in plain understandable English making it easier to understand the complicated tax laws and regulations The Guide contains links throughout the book to IRS forms publications and important court cases All you have to do is click on a link embedded in the text to pull up the latest IRS forms in PDF format for printing or viewing on your computer

Mergent Municipal & Government Manual , 2004 **Elkins' Comprehensive Tax Guide, 2018 Edition** Chad Elkins, Tim Elkins, 2017-11-14 The Elkins Comprehensive Tax Guide 2018 Edition is intended to be everyone's easy to understand source for preparing tax returns The book is written in plain understandable language making the complicated tax laws and regulations easier to comprehend The contents of the book are cross indexed to other relevant sections in the book which may provide further explanations and insight into questions you may have about certain tax matters and you can also refer to the Index The book includes links throughout to applicable IRS tax forms and publications as well as to some very important Court Cases If you have the Kindle version of the book you can click on the links and be taken directly to a PDF version of the IRS tax form IRS publication or Court Case you are looking for If you have the paperback version all you have to do is type the link in your browser

Scenario Planning for Climate Change Nardia Haigh, 2019-06-25 Winner of the 2020 Book Award for the Organizations and the Natural Environment ONE Division of the Academy of Management Climate change and the resultant impact on resource management and societal wellbeing is one of the greatest challenges facing businesses and their long term performance Uncertainty about access to resources unanticipated weather events rapidly changing market conditions and potential social unrest is felt across all business and industry sectors This book sets out an engaging step by step scenario planning method that executives Board members managers and consultants can follow to develop a long term strategy for climate change tailored for their business Most climate change strategy books discuss climate mitigation only focusing on how companies engage with carbon policy new technologies markets and other stakeholders about reducing carbon emissions This book explores these themes but also looks at strategizing for climate change adaptation Adaptation is equally important especially given that companies cannot negotiate with nature There is a need to interpret climate science for business in a way that acknowledges the realities of climate change and identifies a way forwards in responding to this

uncertain future *Elkins' Comprehensive Tax Guide - 2014 Edition* Chad M. Elkins, Chad M Elkins Cpa, Tim M. Elkins, Tim M Elkins Cpa, Ryan Richard Wells, 2013-12 This Tax Guide is an easy to use and understandable reference for anyone including tax professionals who prepare 2013 income tax returns The Guide follows the flow of a tax return from filing status and requirements through tax credits It is primarily for use in preparing individual and small business tax returns with chapters that include detailed discussions on employee travel and entertainment expenses depreciation and carrying on a trade or business as a sole proprietor partnership farmer and S Corporation It also includes informative language and examples on classifying workers as employees vs independent contractors and reasonable salaries for S Corporation shareholders A unique feature of this Guide compared to others on the market is a chapter devoted to dealing with the IRS which alone is worth getting this Guide as a reference It includes detailed information on applicable penalties for underpayment of taxes failure to file failure to pay and how to avoid paying penalties and interest It discusses how taxpayers can meet the eligibility requirements for the IRS Fresh Start program which is designed to help financially distressed taxpayers resolve tax problems more quickly and relieve them of certain penalties Also First Time Penalty Abatement and the Fast Track Settlement Program are addressed which are IRS initiatives designed to help taxpayers The chapter on dealing with the IRS includes a section on IRS audits that talks about IRS notices and the Agency's latest concentration on its audit by mail program It discusses how to survive an IRS audit how to handle a dispute over a tax liability how to prepare a request for appeals closing agreements offers in compromise and what happens in Tax Court Perhaps the most important chapter in this Guide is the one about the Patient Protection and Affordable Care Act also known as Obamacare This chapter discusses in detail all of the compliance and tax provisions of the law including the additional 0.9% Medicare surtax on high income earners the 3.8% surtax on net investment income of high income earners and the 2.3% excise tax on medical devices The individual and employer mandates are discussed in detail including penalties exemptions the IRS role in implementing the mandates and the latest implementation timelines While some IRS regulations and court cases are referred to in this Guide the aim was to keep such references to a minimum The goal was to discuss in plain English what is required and not required by tax laws and regulations without the legal jargon as much as possible and to give understandable examples where needed We believe our goal has been achieved by publishing this tax book *Congressional Record* United States.

Congress, 2017-10 **Mergent Public Utility & Transportation Manual**, 2003 *Elkins Comprehensive Tax Guide - 2015 Edition* Chad M. Elkins, Chad M Elkins Cpa, Tim M. Elkins, Tim M Elkins Cpa, 2014-11-05 NOTE ON DEC 16 2014 CONGRESS APPROVED THE RETROACTIVE EXTENSION OF ALL OF THE TAX BREAKS REFERRED TO AS TAX EXTENDERS IN THIS GUIDE THE TAX EXTENDERS SEE CHAPTER ONE WERE ONLY EXTENDED THROUGH THE END OF THE 2014 TAX YEAR This is only the second year that the Elkins Comprehensive Tax Guide has been offered and the 2015 Edition is considerably improved over last year's edition First it includes a new Index and second the contents are entirely

cross referenced to other pages in the Guide making it more user friendly Also the 2015 Edition has been expanded over 175 pages have been added by including more subject matter as well as more and clearer explanations and examples However with all these improvements the authors goal to make this Guide the easiest to use most understandable tax reference available to anyone including tax professionals was not lost The authors believe that the vast majority of the content meets the understandable goal for all readers The Guide includes all of the hot tax topics from the Affordable Care Act and the New Tangible Property and Repair Regulations to the Foreign Account Tax Compliance Act FATCA The Guide follows the flow of a tax return from filing status and requirements through tax credits It contains detailed clear discussions and examples on taxable income income exclusions deductions in determining adjusted gross income itemized deductions employee travel and entertainment expenses depreciation and carrying on a trade or business as a sole proprietor farmer partnership or S Corporation The Guide also provides discussions and examples needed to understand estate and trust income the estate and gift tax and the alternative minimum tax AMT It clearly explains how both the regular and refundable AMT tax credits work together and differences between the two credits All tax and compliance aspects of the Affordable Care Act ACA are discussed in easy to understand language including the 0.9% Medicare surtax the 3.8% net investment income surtax and the small business health care tax credit All aspects of both the individual and employer mandates are discussed including the shared responsibility payments penalties exemptions from having to have insurance coverage premium tax credits how to prove you have health insurance how to figure the number of full time equivalent employees FTEs and the ACA reporting requirements The New Tangible Property and Repair Regulations which were finalized and went into effect on Jan 1 2014 are also included in the Guide This law is very complex and has been interpreted in different ways However the discussions and examples included in this Guide clearly explain a complex law in a way that can be understood by most readers Reporting foreign financial accounts and assets as set forth in FATCA is America's new global initiative to fight offshore tax evasion by U.S. citizens The Guide discusses how the law's agreements with foreign countries and registrations of foreign financial institutions have made the law a success by getting Americans with foreign bank accounts to come forward like never before The IRS's Offshore Voluntary Disclosure Program OVDP and the Streamlined Program are both discussed as key provisions in getting taxpayers with offshore accounts to comply with reporting requirements Other important information is provided regarding misclassifying workers as independent contractors instead of employees and reasonable salaries of S corporation shareholder employees both of which the IRS is currently focusing on The authors experience and knowledge of tax laws were used in compiling this Guide Even though some IRS regulations and court cases are referred to in this Guide the aim was to keep these references to a minimum instead focusing on clear and understandable examples and explanations in plain language

The Sourcebook to Public Record Information Michael L. Sankey, 2003 Provides information on where to find public records and includes telephone numbers retrieval costs and information on Web access for over 20,000

depositories **Who's who in Government** ,1977-11 Biographies of the outstanding men and women in every branch of our federal state county and municipal governments Pref **Elkins' Tax Guide 2019 Edition** Tim Elkins,Chad Elkins,2018-09-25 The 2019 Edition of the Elkins Tax Guide includes a separate 63 page Section that discusses all provisions of the Tax Cuts and Jobs Act TCJA This lets readers see those provisions all in one place without going through the entire text of the Guide Also all provisions of the TCJA are incorporated into the text of the 24 Chapters of the Guide Included in the discussion of the Tax Cuts and Jobs Act TCJA among other provisions are details of the 1 20% deduction under Section 199A 2 Business interest expense limitation 3 Repatriation tax 4 Participation exemption 5 Global Intangible Low Tax Income GILTI 6 Foreign Derived Intangible Income FDII and 7 Base Erosion and Anti Abuse Tax BEAT The TCJA allows a deduction of up to 20% on qualified business income of passthrough entities such as sole proprietorships partnerships and S corporations for tax years beginning after Dec 31 2017 The Guide includes a clear description of qualifications for the 20% deduction and examples of how it is computed And the same can be said for the other six provisions mentioned above Also any IRS proposed regulations applicable to these and other provisions of the TCJA are shown and a link is provided to access the proposed regulations Every effort has been taken to make the Elkins Tax Guide easy to understand The intent was to write the book in plain understandable English trying to make the complicated tax laws and regulations easier to grasp The contents of the Guide are cross indexed to other Sections and Chapters in the Guide that may provide further explanations without readers having to search for the information In addition the Guide includes links that readers can click on and their computer will take them directly to PDFs of applicable IRS forms publications court cases and proposed regulations Of course this can only be done if you have the Kindle version of the Guide but the links are shown in the printed version so all you have to do is type in the links on your computer Chad Elkins has his own CPA practice in Chicago He is Certified Public Accountant CPA and in addition to having his own practice for several years he has had experience working for the U S Tax Court and the Tax Division of the U S Department of Justice Chad graduated with an MBA from the University of Notre Dame and he passed all parts of the CPA exam the first time he took it with outstanding scores The CPA exam is considered the most difficult professional exam with the CPA designation regarded as the most difficult professional license to obtain If you need help with your taxes or you just have a tax question please feel free to contact Chad Elkins CPA in Chicago at 703 217 6646 You can also contact Chad through his website and on Yelp at <https://www.elkinscpa.com> or <https://www.yelp.com/biz/chad-elkins-cpa-chicago> start 20 **Elkins' Tax Guide 2020 Edition** Chad Elkins,Tim Elkins,2019-12-28 The Elkins Tax Guide 2020 Edition contains the final regulations and all guidance for the Tax Cuts and Jobs Act TCJA issued by the IRS through November 2019 And it is translated into easy to understand English for the reader Also other provisions of the tax regulations and guidance from the IRS are updated through November 2019 The Guide contains a separate 93 Page Section dedicated to the Tax Cuts and Jobs Act TCJA This allows readers to see all of the regulations and guidance for the TCJA all in

one place without having to go through the entire text of the Guide Also all provisions of the TCJA are incorporated into the text of the 24 chapters of the Guide The Guide is cross indexed to other sections in the Guide so that readers can easily find other information on any tax provision they may be researching In addition links are provided to the actual IRS regulations and guidelines that makes it easy for the reader to go directly to the full text of the IRS s final regulations guidance and proposed regulations Links are also provided to IRS Forms and Schedules and to some important court cases that may be of particular interest and help to the reader Every effort has been taken to make the Elkins Tax Guide 2020 Edition easy to understand The intent was to write the book in plain understandable English trying to make the complicated tax laws and regulations easier to understand for the reader In the Kindle version of the Guide you can click on the links and it will take you directly to PDF s of the applicable IRS s final regulations proposed regulations forms publications and court cases Otherwise you can type the links in your computer and it will easily take you to those documents There is also an Index to help you find what you re looking for [Elkins' Guide to Tax Cuts and Jobs Act](#) Tim Elkins,Chad Elkins,2018-09-24 The Elkins Guide Tax Cuts and Jobs Act provides readers with not only details of the Tax Cuts and Jobs Act TCJA which was signed into law on December 22 2017 but also discusses provisions of the Bipartisan Budget Act of 2018 as well as the Disaster Tax Relief and Airport and Airway Extension Act of 2017 Most of the discussion in the Guide is about provisions of the TCJA However tax laws that had expired in 2016 but were retroactively extended to 2017 and 2018 by the Bipartisan Budget Act of 2018 which was passed in February 2018 are also discussed The Airport and Airway Extension Act of 2017 which was passed on September 9 2017 provided temporary tax relief to victims of Hurricanes Harvey Irma and Maria and the California wildfires Other laws that are mentioned in the Guide include the 21st Century Cures Act passed in December 2017 which allows small employers that do not maintain group health plans to establish stand alone HRAs that are called Qualified Small Employer Health Reimbursement Arrangements QSEHRA Also the Federal Register Printing Savings Act of 2017 is mentioned which delayed until 2022 implementation of the Cadillac tax on employers for excess employer sponsored health insurance coverage Every effort has been taken to make the Elkins Guide Tax Cuts and Jobs Act easy to understand The intent was to write the book in plain understandable English trying to make the complicated tax laws and regulations easier to grasp The contents of the Guide are cross indexed to other Sections in the Guide that may provide further explanations without readers having to search for the information In addition the Guide includes links that readers can click on and their computer will take them directly to PDFs of applicable IRS forms publications court cases and proposed regulations Of course this can only be done if you have the Kindle version of the Guide but the links are shown in the printed version so all you have to do is type in the links on your computer *EY Tax Guide 2016* Ernst & Young LLP,2015-11-04 Maximize your 2016 tax return EY Tax Guide 2016 turns filing your taxes into a simple process While tax code is admittedly complex this trusted guide offers specific solutions for tax payers including homeowners self employed entrepreneurs

business executives and senior citizens to help you zero in on the best tax strategy for your financial situation Green tips offer updated insight into environmental credits for green initiatives that can maximize your return Additionally this authoritative text provides at a glance reference sheets for key subject areas including changes in tax law common errors to avoid tax breaks and deductions and more If you find tax preparation an intimidating process you are not alone however you can simplify your taxes by turning to a trusted guide for support The EY Tax Guide is an approachable yet authoritative resource that has acted as the go to reference for individual taxpayers for years With this text you can understand the deductions you are entitled to and maximize your return Explore the top tax preparation errors increasing your return and protecting your wealth Consider tax strategies that are specific to your particular financial situation tailoring your preparation approach to your needs Leverage money saving tips and other useful information such as insight regarding tax law changes and tax breaks Streamline the filing process with the tax organizer and plot your preparation on the tax calendar to meet key deadlines EY Tax Guide 2016 is an integral resource that guides you in maximizing your tax return through trusted tax filing techniques **Ernst & Young Tax Guide 2017** Ernst & Young LLP,2016-11-07 Everything you need to prepare you 2015 tax return Cover *U.S. Master Tax Guide 2016* Cch Tax Law,2015-11-30 CCH's U S Master Tax Guide Hardbound Edition provides helpful and practical guidance on today's federal tax law This 99th Edition reflects all pertinent federal taxation changes that affect 2015 returns and provides fast and reliable answers to tax questions affecting individuals and business income tax The U S Master Tax Guide contains timely and precise explanation of federal income taxes for individuals partnerships corporations estates and trusts as well as new rules established by key court decisions and the IRS Significant new tax developments are conveniently highlighted and concisely explained for quick reference and understanding The guide's explanations are meticulously researched and footnoted to provide tax practitioners with the most accurate and legally sound guidance to help them understand apply and comply with today's complex federal tax laws This guide is built for speed with numerous time saving features including a tax calendar lists of average itemized deductions selected depreciation tables rate tables checklists of income deduction and medical expense items and more These features help users quickly and easily determine how particular tax items and situations should be treated and answer client questions U S Master Tax Guide comes complete with the popular Quick Tax Facts card that can be detached for at a glance reference to key tax figures and other often referenced amounts used in preparing 2015 income tax returns and a special bonus CPE course supplement entitled Top Federal Tax Issues for 2016 which focuses in on the most significant and thorniest new tax developments affecting practitioners for the year The Top Federal Tax Issues Course allows professionals to earn CPE credit while keeping up to date on the most important tax issues grading fee additional The 2016 U S *U. S. Master Tax Guide (2016)* CCH Tax Law Editors,2015-11 The U S Master Tax Guide provides helpful and practical guidance on today's federal tax law This 99th Edition reflects all pertinent federal taxation changes that affect 2015 returns and

provides fast and reliable answers to tax questions affecting individuals and business income tax The U S Master Tax Guide contains timely and precise explanations of federal income taxes for individuals partnerships corporations estates and trusts as well as new rules established by key court decisions and the IRS The Master Tax Guide s explanations are meticulously researched and footnoted to provide tax practitioners with the most accurate and legally sound guidance to help them understand apply and comply with today s complex federal tax laws For added value the U S Master Tax Guide is also annotated to CCH s Federal Standard Tax Reporter Tax Research Consultant and Practical Tax Explanations for more advanced detailed historical and in depth research resources The U S Master Tax Guide is built for speed with numerous time saving features including a tax calendar lists of average itemized deductions selected depreciation tables rate tables checklists of income deduction and medical expense items and more These features help users quickly and easily determine how particular tax items and situations should be treated and provides quick and clear answers to client questions MTG comes complete with the popular Quick Tax Facts card that can be detached for at a glance reference to key tax figures and other often referenced amounts used in preparing 2015 income tax returns and a special bonus CPE course supplement entitled Top Federal Tax Issues for 2016 which focuses in on the most significant and thorniest new tax developments affecting practitioners for the year The Top Federal Tax Issues Course allows professional U.S. Master Tax Guide CCH Tax Law,2016-11-15 The U S Master Tax Guide provides helpful and practical guidance on today s federal tax law This 100th Edition reflects all pertinent federal taxation changes that affect 2016 returns and provides fast and reliable answers to tax questions affecting individuals and business income tax The U S Master Tax Guide contains timely and precise explanations of federal income taxes for individuals partnerships corporations estates and trusts as well as new rules established by key court decisions and the IRS The Master Tax Guide s explanations are meticulously researched and footnoted to provide tax practitioners with the most accurate and legally sound guidance to help them understand apply and comply with today s complex federal tax laws For added value the U S Master Tax Guide is also annotated to CCH s Federal Standard Tax Reporter Tax Research Consultant and Practical Tax Explanations for more advanced detailed historical and in depth research resources The U S Master Tax Guide is built for speed with numerous time saving features including a tax calendar lists of average itemized deductions selected depreciation tables rate tables checklists of income deduction and medical expense items and more These features help users quickly and easily determine how particular tax items and situations should be treated and provides quick and clear answers to client questions

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