## Minnesota Association of Public Accountants 1040 Series - Schedule C

September 21, 2023 7am – 9am Webinar

Course Information: Lecture presentation plus accompanying power point slides. Line by line, item by item in-depth discussion of sole proprietors including income and deductions, hobby vs. business, home office and depreciation.

Course Objective: At the conclusion of this course the student will understand when a Schedule C is required by learning how to differentiate between a business and a hobby. The student will also learn the record-keeping requirements and special reporting of income and expenses for many types of businesses, with in-depth discussion of common and unusual deductions including depreciation.

Cardholder Signature:

Date	September 21, 2023	Credits		2
Time	7am – 9am	IRS Program No:		Pending
Location	Webinar	Field of Study		Taxes
Speakers	TaxSpeaker	Prerequisites		None
Early Registration	September 14, 2023	Course Level		Intermediate
Member Fees:	Early - \$135 After 9/14/2023 - \$160	Non-Member	Fees:	Early - \$175 After 9/14/2023 - \$200
Attendee Informatio	n:			
Attendee Name:			Circle One: CPA EA RAP Other (please specify)	
Firm Name:			PTIN:	
Mailing Address:				
City:			State: Zip:	
Email:			Daytime Phone:	
Payment Information: Payment must accompany reg by credit card, all fields are rec	istration. Registration fee is based upon th	e date payment is po	stmarked or received, o	or the date of online payment. If paying
Enclosed is \$	in payment of this seminar pa	ayable to " <b>MAPA</b> '	,	
Please Charge (circle o	one): Visa MasterCard AMX	Discover		
Card #:			Security Code:	Exp Date:
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Please note that the MAPA office cannot accept card payment information transmitted by email due to PCI Compliance standards. Cancellation: The registration fee less a \$30 administrative charge can be refunded up to 10 business days before the seminar. An 80% refund can be obtained with written notice of cancellation between 5 and 10 business days prior to the program. No refund for cancellation less than 5 workdays prior, or for no-shows. Space cannot be guaranteed for walk-in or day-of registrations. Registrations are transferable one time only to another offering except as noted.