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**EDUCATION SEMINAR**

**October 27, 2016**

**Holiday Inn**

**172 N Main Street**

**Concord, NH**

**8:30 AM** - **Registration and Networking**

**9:00 AM – 10:40 AM Net Operating Losses**

 Presented by Lynn Annicchiarico, EA and Sol Asmar, EA, IRA, MBA

 The goal of every business is to make a profit, but losses still occur. Tax professionals need to know the provisions under §172, *Net Operating Loss Deduction,* because tax professionals increasingly find themselves working with clients who are incurring net operating losses (NOLs). Without a basic understanding of NOLs, tax professionals cannot provide their clients with the best possible tax outcome. In addition to NOLs, the IRS analyzes an NOL under alternative minimum tax rules. This course enhances the tax professional’s understanding of NOLs and alternative minimum tax NOLs (ATNOL). This course is recommended for the tax professional who has a basic understanding of federal tax law and small businesses.

**10:40 AM – 10:45 AM Break**

**10:45 AM - 12:00 PM Annual Meeting**

Annual Meeting - Election of NH NATP Officers and Directors

 Words from the NATP Representative – Jean MIllerchip

 Raffle Drawing

**12:00 PM - 12:45 PM Lunch and Networking (included in registration fee)**

**12:55 PM - 1:45 PM Net Operating Losses – continued**

 **1:45 PM - 2:00 PM Break**

 **2:00 PM - 2:50 PM Net Operating Losses - continued**

**3:00 PM – 4:00 PM Affordable Care Act**

Presented by Stephanie Dunn, Personal Benefit Advisor, HealthMarket National Agency

This course will present ACA Compliance from a point of view other than that of the professional tax preparer. It will explain how it works from the insurance provider and the insured’s side.

**4 CE Hours**

**Early Registration fee until 10/21/16 Members $65 Non-Members $85**

**After 10/21/16 Members $75 Non-Members $95**

**Sign up today at Http://www.natptax.com/Chapters/Pages/NewHampshireChapterEducation.aspx**

Seminar materials will be delivered electronically within a few days before the seminar. Please inform us if you need a printed copy – which is available for an additional fee. Wi-FI is available at the Holiday Inn.

Save these dates for future seminars:

 Nov 16 and 17, 2016 - NATP 1040 and 1040 Extra – Nashua, NH

 December 8, 2016 - NH NATP States Seminar – Concord, NH

 2017 - May 25, October 26 and December 7 – Concord, NH 2017 - NATP National Convention Aug 7-10, Washington, DC