Steering through uncertain times
Be the leaders and facilitators of economic recovery.

How are you reading the signs of risk? // pg.4
CPAs the world over are being called upon for consultation and business advice like never before. From calculating risk to driving innovation, your expertise will continue to be critical in helping businesses navigate these uncertain financial times. Yet, while the current environment presents many new challenges, you have the opportunity to face them head on and in turn, emerge stronger than ever.

As your association, we are ready to help you develop today’s vital skills, through education and training, as you prepare to address evolving client expectations and service needs. This season’s courses are designed to help you sharpen change management skills, adapt to recent technology, tackle shifts in tax policy, at both federal and state levels, and build and maintain meaningful relationships in a world gone virtual. Don’t pass up this chance to transform yourself and revitalize your business, firm or organization.

**Any questions? ... We’re here to help!** Whether you are looking to design a 40-hour curriculum or find a specific topic, the MICPA offers a wide range of quality content and convenient solutions so you can focus on what matters most – your business.

**Our learning and professional development experts are ready to assist, please visit micpa.org/concierge or give us a call at 248.267.3734.**

Thank you for your continued support and membership.

All the best,

Bob Doyle
President & CEO

---

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CPAs need to earn 40 hours of CPE each continuing education period (July 1 – June 30) of every year including a minimum of 8 hours of A&A and 2 Ethics hours. One of the 4 Ethics hours required every 2-year reporting period must be state-specific.

Licensees must submit their CPE hours and renew their license by July 31 every other year (the second year of your reporting period). You can see whether you are in year one or two of your reporting period by logging in to your MICPA CPE Tracker.

Not only is MICPA CPE guaranteed to be accepted by the State for hassle-free renewal but it’s automatically added to your Tracker, making it easy to report and renew your license, manage carryover and report your CPE electronically. Visit www.micpa.org/tracker.

A VIRTUAL LEARNING REMINDER
The self-study cap has not been lifted by the Department of Licensing and Regulatory Affairs for the earning period that began on July 1, 2020. Webinars, which are taken virtually, are considered group live study and will not count toward your self-study hours.


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NAVIGATING THROUGH UNCERTAIN FINANCIAL TIMES

Steering clients, your organization, and any others who might require guidance, as Josh Linkner, a tech entrepreneur, New York Times bestselling author, and Detroit Free Press business columnist said, ‘is like driving your car through a dense morning fog’. The COVID-19 pandemic has continued to brew uncertainty within our national and global economies and even our best technology isn’t enough to allow us to clearly forecast the future.

Now, we do have a few options when our vision is this obscured: we could stop and wait for the fog to dissipate—potentially missing opportunity altogether. We could zip ahead blindly – although this could land a person (or a company) in a ditch. Or as Linkner advises, we could proceed with caution, focusing on what can be seen in front of us right now.

It’s in a CPA’s nature to read the signs of risk so as we plan for this year-end, setting aside extra funds, taking all manner of precautions and try to catch a glimpse of what lies beyond this fog... just remember to keep driving cautiously. Don’t stop.

With your expertise and positioning, you have the opportunity to be the leaders and the facilitators of this economic recovery. Is this a big ask? Yes! And change management doesn’t happen overnight. But with team support, constant communication and adaptability you have what you need to move forward.

Ready yourself and your team for the challenge by honing communication, leadership and change management skills with content this season including:

- Change Management courses
- Communications Skills programs
- Leadership Skills courses

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Liqin Zhang
Yanchun Zhang
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Ying Zhao
Ping Zheng

Licenses granted from:
June 1, 2020 – July 31, 2020
Major tax legislation used to be widely spaced out. Then, it became an every couple of years event, then an every year event. And now it seems to be occurring monthly. For instance, in 2018 there was the Tax Cuts and Jobs (TCJA) Act and in 2019 the Setting Every Community Up for Retirement Enhancement (SECURE) Act.

Another trend had been to pass the legislation late in the calendar year. Both of the Acts above were passed in late December. Now with the pandemic, the pace of legislation has moved even more quickly. At last count, seven Acts have passed with major tax implications during 2020, with the most significant of those being the Coronavirus Aid, Relief and Economic Security (CARES) Act and the Families First Coronavirus Response (FFCRA) Act. Of course, the IRS also chimed in with the postponement of tax return filings and payments until July 15, 2020 from their earlier due dates.

The CARES Act also included a whole new responsibility for practitioners – assisting with their clients’ (and their own) Payroll Protection Program loans. It has changes that temporarily suspend many of the TCJA Act provisions such as the prohibition of net operating loss carrybacks. In addition, both the CARES Act and the FFCRA brought with them significant new payroll reporting complications.

We, as a profession, and individually, should be applauded for our response to this onslaught of tax change. We have responded extremely well – all while adjusting to a “virtual” work environment. We find ourselves in the “tax season that never ends” as we cope with the extraordinary demands placed upon us.

Let’s take a moment, step back, take a deep breath or two, reflect, and congratulate ourselves – we have accomplished a lot in a short period of time and under tremendous stress. We have done phenomenally well and, most importantly, will continue to do so.

Our profession is being tested and we are passing the test with flying colors.

As you continue to excel and adapt in this tax season that never ends, catch more on the seven Acts in several of these programs:

- Tax Season and COVID-19 Update
- Tax Staff Training
- Michigan Tax Conference Live Webcast
- Fall Tax Symposium Live Webcast
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This unprecedented year has sent the CPA profession in a tailspin of new rules and regulations to follow and understand as we plan for a COVID-19 kind of tax season. Learn the latest IRS rulings and other legislative developments regarding COVID-19 tax matters, along with other developments occurring in 2020 that will impact both the business and individual taxpaying client. The course is designed to prepare the practitioner for the upcoming filing season and provide useful strategies to assist in the tax preparation process.

Learn more and register today by visiting [micpa.org/TSUG20](https://micpa.org/TSUG20)

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**FRIDAY, DECEMBER 4, 2020**  
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**WEDNESDAY, DECEMBER 9, 2020**  
(COURSE CODE: 113373)

**TUESDAY, DECEMBER 15, 2020**  
(COURSE CODE: 113380)*

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**TUESDAY, JANUARY 19, 2021**  
(COURSE CODE: 113387)

**THURSDAY, JANUARY 21, 2021**  
(COURSE CODE: 113388)

* Doug Van Der Aa presenting

**MEET OUR SPEAKERS**

**Steven C. Dilley, CPA, JD, PhD**  
Dilley is president of Federal Tax Workshops, Inc., as well as a retired professor of accounting at Michigan State University. He is nationally known for his understanding of the financial, accounting and tax problems of both the closely-held business and individual taxpayer.

**Doug Van Der Aa**  
Van Der Aa has been a discussion leader for Federal Tax Workshops, Inc. for 11 years, with more than 25 years of professional experience under his belt. He speaks regularly on the subjects of taxes and ethics, and has extensive experience in leading discussions in conferences, seminars and webinars.

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Save $40 on a Tax Season and COVID-19 Update Live Webcast by registering early (more than 4 weeks before). Prices will increase as the event date approaches.
Dramatic implications and impacts from the pandemic are influencing our personal and professional lives everyday ... particularly in the area of tax. How will it all play out?

Join us to discuss and explore:

- The effects of federal policy (Paycheck Protection Program, etc.) on the bottom line.
- The important tax factors to consider when buying or selling a distressed business.
- Keys to partnership taxation and new audit legislation.

This is THE premier opportunity to examine how the pieces have fallen and determine the best way to go from here. Additionally, reframe the rest of your year with the essential strategies needed to effectively guide your clients and companies with these other dynamic sessions:

- 2020 Implications of the Tax Cuts and Jobs Act
- Conquering the Next Frontier of Data Analytics
- Making Headway on Wayfair
- Cannabis- A Year into Adult Use
TWO DAYS – THREE STAND-OUT KEYNOTE PRESENTATIONS:

DAY 1:

**BUDGETING FOR A PANDEMIC?**
The coronavirus pandemic has wreaked havoc on our nation’s economy, address Michigan’s current economic status and the state budget.

**Jeff Guilfoyle** – Chief Deputy Treasurer, Michigan Department of Treasury

**Kyle Jen** – Deputy State Budget Director, Michigan Department of Treasury

**WHAT TO EXPECT AMID AND AFTER COVID-19.**

What challenges lay ahead in the wake of this unprecedented global pandemic? Let Leon lay out the key challenges facing Michigan’s economy and tax professionals, including tax interfaces, distressed businesses, bankruptcy, unemployment, loans and credits, force majeure contract issues, emerging employment law issues and the nexus marketplace. Hold on to your seat and take a deep breath...this will be a fast and furious 30!

**Leon C. LaBrecque, CPA, JD, CFA, CFP** – Chief Growth Officer, Sequoia Financial Group, Troy

DAY 2:

**A 20/20 TAX LEGISLATION PERSPECTIVE.**

Discuss ongoing tax legislation and advocacy affairs at the state and federal level, including potential economic effects of the election and the tax implications for businesses and individuals.

**Harley T. Duncan** – Managing Director, KPMG LLP WNT-SALT, Washington, D.C.

**Douglas L. Lindholm** – President & Executive Director, Council On State Taxation, Washington, D.C.

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MICHIGAN SPECIFIC ETHICS  
2019-21 EDITION  
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BONUS HOUR

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WEBINAR PROGRAMS ARE AVAILABLE FROM THESE TOP PARTNERS:
FALL TAX SYMPOSIUM
LIVE AM/PM Webcasts // THURSDAY, NOVEMBER 12, 2020

PRESENTED IN PARTNERSHIP WITH THE MASTER OF SCIENCE IN TAXATION PROGRAM, GRAND VALLEY STATE UNIVERSITY

How have the waves of policy and legislative action – the SECURE Act, the CARES Act, the remnants of the TCJA-rippled across our economy both prior to and throughout COVID-19 changing immediate tax impacts and the future landscape? Discuss the ongoing changes, adaptations and perspectives in the tax environment.

- Look at the stress from a business standpoint including loan forgiveness and successor liability.
- A SALT tax update including how the CARES Act will impact sales & use.
- Unemployment & UIA issues.

FEATURING A MORNING KEYNOTE PRESENTATION:
UNPRECEDENTED TIMES IN FEDERAL TAX.
Steven C. Dilley, CPA, JD, PhD – Professor of Accounting Emeritus, Michigan State University and President, Federal Tax Workshops, Inc.

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Unprecedented challenges were presented to businesses and communities throughout 2020 and their governing units have had to respond and innovate in entirely new capacities. Strain on cash flow, legislative relief and all-time high levels of communication between units and their auditors as we move through this crisis are central to our discussion.

- How to differentiate, document & spend CARES Act & FEMA Funds.
- Your GASB emergency toolbox.
- Managing internal controls in a remote environment.

FEATURING A KEYNOTE PRESENTATION ON:

CASH FLOW & PROJECTIONS
Leita Hart-Fanta, CPA, CGFM, CGAP – Founder, YellowBook-CPE, Austin, TX

RECOMMENDED CPE CREDIT FOR EACH SESSION AM/PM:
4 HOURS (INCLUDING ACCOUNTING & AUDITING AND ETHICS)

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Register by November 4 and save $20 on each webcast!
Charitable contributions and nonprofits are experiencing radical change brought on by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Here’s a breakdown of what’s new and what’s changed in charitable giving with issues that are relevant to donors, CPAs and nonprofits alike:

**NON-ITEMIZER RULE:** Non-itemizers can deduct up to $300 above-the-line. Cash contributions only.

**NEW AGI LIMITS:** CARES adds a 100% of Adjusted Gross Income (AGI) limitation for cash gifts to charity. Donors can now gift 100% of AGI and deduct it.

A few exclusions to note:
- No family-funded private foundations.
- Donor Advised Fund (DAF) looks possibly prohibited (you cannot use 100% limit “for the establishment of a new, or maintenance of an existing, DAF.”) Author’s opinion is DAFs are not applicable to the 100%.
- No supporting organizations.

You can blend the 20%, 30% and 100% AGI limits. A donor could make a gift of appreciated property to DAF up to 30% of AGI and donate cash up to the remaining 70% of AGI. It seems unlikely many donors will utilize the full AGI limits, based on standard deduction limits and low brackets.

Corporate limits are increased from 10% to 25%.

**NON-CASH GIFTS:** Bifurcation of market performance allows donation of appreciated securities to a charity, DAF, or other vehicles. Certain parts of the markets are struggling, while others are in vast appreciation. Appreciated asset gifts allow a larger contribution. Non-cash to §501(c)(3) are subject to a 30% of AGI limitation.

**DONATION TAX SWAP:** Opportunity exists to donate appreciated stock to a DAF or other vehicle.

**SECURE STRETCH IRA:** SECURE effectively foreclosed stretch IRAs for non-spouse beneficiaries. A Charitable Remainder Trust (CRT) can be used to simulate a stretch over the lifetime of a beneficiary. There are rules, including the fact that the remainder must be at least 10% of the PV of the gift.

**CLATs:** The Charitable Lead Annuity Trust (CLAT) is an amazing opportunity with the valuation (§7520) rates at a historic low (0.4% for August of 2020). The CLAT can give a charitable donation for the gift of a life estate, and the remainder can be gifted to the heirs with a very low use of the exclusion.

---

Leon LaBrecque, 
JD, CPA, CFP®, CFA
Sequoia Financial Group

Charitable giving is now a more complex area – pursue information in this area with course options below plus [click here to view specific examples from this article.](#)

- Year-End Tax Planning courses

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Businesses entering Michigan’s marijuana industry require the attestation of a licensed CPA. Garner valuable insights on this fast-growing, billion-dollar industry for clients looking to engage including the latest in best practices, risks, and policies.

- Understand the compliance with 280E and the attestation requirements for licensure.
- Cover the HR implications, risk management and professional liability concerns.
- Enter the regulatory arena and dive into the potential compliance hurdles.
- Get up-to-speed on national trends and their impacts on the state level.

**FEATURED SPEAKER:**
Andrew Brisbo – Executive Director, Marijuana Regulatory Agency, State of Michigan

**RECOMMENDED CPE CREDIT:**
1 ACCOUNTING & AUDITING AND 3 OTHER HOURS

**LEARN MORE & REGISTER TODAY AT:**
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Whether connecting with a team member, client, or your network, it comes down to building a genuine relationship with another person. As busy professionals, it is easy to get caught in the daily demands of serving our clients, managing our organizations, and continually seeking new growth opportunities.

Stop and ask, “What aspects are at the core of my professional life?” I would argue the answer is connecting with others. In all aspects of being a professional, especially as a service provider, you are in the people business. People are at the core of everything we do, and we cannot succeed without building meaningful connections with others.

Do you agree? This may seem like common sense. So then, why do so many of us struggle to stay connected in today’s world? It may be because the old habits and patterns of life that once created the right environment for connections to grow and deepen no longer exist. In today’s world, we must recreate old situations under new environmental conditions.

We must challenge ourselves and our clients to slow down and ask themselves if they are taking intentional, concrete steps to build and strengthen connections with those they interact with on a daily basis. This can be hard, especially as a professional when it already seems as though there are not enough hours in the day. But it’s also critical for long-term success.

There is an old saying “if you want to get something done, give it to a busy person”. You are the busy person, and here is your task: Take 30 minutes each week to reflect on how you have connected with others. Think about the amount of time and energy you put in to intentionally building connections. Did you carve out time in your day to ask your staff how they are doing? Have you called your client just to check-in? Are you staying in contact with your network?

At the end of this reflective exercise, write down three concrete actions you will take in the following seven days to intentionally connect with others. Continue to reflect and set goals of connection and reap the benefits of building deep, meaningful connection.

Alex Drost,
Partner with Connection Builders— an organization focused on professional growth and development.
https://www.linkedin.com/in/adrost/
https://www.linkedin.com/company/connectionbuilders/
http://www.branchoutpodcast.com

Hone your communication and relationship building skills as you create meaningful connections in a new environment:

- Communications & Networking Programs
SEMINARS
Choose from this season’s trending topics and categories including:

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**ACCOUNTING, AUDITING AND ASSURANCE**
From financial reporting to Yellow Book and audit- hone your A&A skillset.

**ETHICS**
Practically apply ethics to your work in the profession today.

**TECHNOLOGY**
Leverage technology in your daily activities to create opportunities and save time.

**GOVERNMENT & NOT-FOR-PROFIT COURSES**
Navigate the complexities of these unique financial and auditing standards.
Browse this preview that highlights a small selection of our self-study programs available. For a full list of offerings visit micpa.org/selfstudy.

Please note: Licensees may only earn up to 50 percent of their annual requirement through self-study programs.

<table>
<thead>
<tr>
<th>TITLE</th>
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Self-Study Programs are available from these top partners:
NANO LEARNING

Brand-new, bite-sized segments packed with timely material built to help you complete your educational puzzle.

For a full list of offerings visit micpa.org/nano.

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<th>TITLE</th>
<th>HOURS</th>
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Please note: Licensees may only earn up to 50 percent of their annual requirement through self-study programs.

Nano Learning Programs are available in partnership with: 

AGPEN
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GET STARTED IN 3 EASY STEPS:

1. **LOG IN**
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   Update your profile by adding your photo and bio

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THE FOLLOWING EXCERPT FROM “EMERGING STRONGER THAN EVER GUIDE” BY ACCOUNTANTSWORLD SHOWS THE USEFUL CONTENT YOU CAN EXPECT TO FIND ON THE NEW KNOWLEDGE HUB:

We have all experienced an unprecedented crisis. But what if you could help your firm actually emerge stronger? The truth is, not only can you bounce back, but you can thrive for years to come - if you take what happened as an opportunity to reinvent your practice.

Two important things are in your favor.
First, by helping your clients get PPP loans and helping through other means, you have shown them the important role you play in their business.
Second, you are not done yet. Clients will still need help to achieve a full recovery and get their businesses on a sound footing for future survival and long-term growth. And because of the much needed help you provided in the time of crisis, they’re more willing now than ever to follow your lead.

In fact, you have a major responsibility ahead of you. You can actually help save many businesses and a lot more jobs. If you rise to this occasion, your firm will rise as well, to new heights that it has never reached before. So this is a tremendous opportunity for you to do what’s good for both your clients and your firm.

SO HOW DO YOU RISE TO THE OCCASION?
Many experts have suggested offering advisory services. Sure, that’s part of the solution. But it’s simply not enough. You have to go a step further. You have to become more relevant to your clients’ businesses. Being relevant essentially means having the ability and commitment to do what’s good for your clients.

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UPDATED COURSE AVAILABLE

ATTENTION:
Licensed Michigan CPAs are required to earn two hours of ethics annually totaling four hours every two years.

One of the four hours must be Michigan Specific Ethics 2019-21 Edition.

To learn more about Michigan Specific Ethics and the licensure requirement, please go to micpa.org/miethicsinfo.

AVAILABLE IN A VARIETY OF OPTIONS:

SELF-STUDY OPTION:
After registering, you can access this course by visiting the My Registrations page under the Learning section at micpa.org. On the page, click Visit Classroom to begin the course. Once you pass the course, your CPE credits and CPE certificate will automatically be added to your MICPA CPE Tracker.

WEBINAR
Recommended CPE Credit:
1 hour of Michigan Specific Ethics
Fee: $39 Member / $59 Non-Member

SELF-STUDY
Recommended CPE Credit:
1 hour of Michigan Specific Ethics
Fee: $30 Member / $41 Non-Member
Course Code: 95955
HANDLING

EVERY SMALL DETAIL

FOR YOUR CLIENTS

IS WHAT MADE YOU SUCCESSFUL.

BUT IN GAINING MORE CLIENTS, THE DETAILS WEIGH HEAVILY

IN PAYROLL PROCESSING AND OTHER HR AREAS.

THIS IS WHY MORE ACCOUNTANTS TURN TO THE SPECIALISTS

TO RELIEVE THE STRESS AND BURDEN OF MANAGING HR ADMINISTRATION ALONE.

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The COVID-19 pandemic has continued to brew uncertainty within our national and global economies and even our best technology isn’t enough to allow us to clearly forecast the future. Yet, with your expertise and positioning, you have the opportunity to be a leader and facilitator of this recovery effort.

Ready yourself and your team for the challenge with this guide’s feature article // page 4.