

## insights

TYPES NOT MAPPED YET January 24, 2017 | TTR not mapped yet | Steve B. Gorin

# Self-Employment Tax and LLCs; New Partnership Audit Rules; Selected Issues from Heckerling

### Webinar

In the webinar we will analyze a recent IRS memo delineating between when it will and will not respect efforts to make a member of an LLC subject to self-employment tax. We will become sensitized to how upcoming partnership audit rules aimed at large partnerships may cause hardship to small partnerships. Finally, we will look at selected topics from Heckerling - the largest estate planning conference in the country.

#### CLE

The live presentation of this program was approved for 1.0 hour general CLE credit in California and Illinois, and 1.2 general CLE credit in Missouri. CLE credit is no longer available for this recording.

Presenter:

[Steve Gorin](#)

*For a link to Steve's 4th Quarter 2016 newsletter, click [here](#).*

*For a link to the Heckerling materials which Steve co-authored, click [here](#).*

*Each year, the American Bar Association's Real Property, Trust & Estate Law Section reports on Heckerling. Steve forwards the reports (a dozen or so), prefacing them with his comments. To subscribe to this service, click [here](#).*

Originally Present

### authorsTest

steve

Steve B. Gorin