



Community Bankers Association of Kansas presents...

Wednesday February 24, 2010

The Ins & Outs of S Corporation Terminations

Telephone / Webinar scheduled 10:00 - 11:30 am

The stressed economic conditions of today are causing many community banks to experience losses, which are followed by cash-flow needs at the holding company level. This program will focus on the factors to consider when making the decision to terminate the S-corporation election at the bank and/or holding company level. A "decision tree" will be provided to assist in making this assessment. Learn the results of terminating an S corporation election for tax and financial-reporting purposes, as well as the many advantages of retaining an S corporation election going forward, even in an environment of rising individual income tax rates.

HIGHLIGHTS

- Regulatory issues and limitations that may cause a bank to reassess the viability of their S election
- The termination process – voluntary vs. involuntary terminations
- Consequences of a termination – tax and financial reporting
- Insights for long-term strategy planning in choosing optimal tax structure
- Potential advantages of retaining the S election during an era of rising individual tax rates

SPEAKER:

Linda Koerselman & Paul Sirek, Eide Bailly LLP

WHO SHOULD ATTEND:

This informative session is designed for community bank shareholders, presidents, CFOs, board members, and other officers who would benefit from this timely presentation on choosing the most optimal tax structure for banks that are facing financial and regulatory pressures.

	<u>TRAINING OPTION</u>	MEMBER	NON-MEMBER
A	Telephone Seminar	\$205	\$275
B	Webinar (audio will be over normal phone lines / visuals over the web)	\$215	\$285
C	Webinar and On-Demand Web Link** Plus receive a FREE CD Rom	\$260	\$330
D	On-Demand Web Link** Plus receive a FREE CD Rom	\$200	\$270

****ON-DEMAND WEB LINK** is a recording of the live event including audio, visuals, and handouts. We even provide the presenter's email address so you may ask follow-up questions. Within 5 business days following the webinar, you will be provided with a web link that can be viewed anytime 24/7 for the next 6 months. This link will expire 6 months after the live program date. **But there's more . . . AS AN ADDED BONUS, you will also receive a FREE audio/visual CD ROM.*** The CD includes the original audio/visual presentation, the question and answer sessions, and the handouts. Use the on-demand link or this "off-the-shelf" training program for those that could not attend the live seminar and for future training. ***CD Rom for PC use only**

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