Nolin Christensen, EA

Nolin has been preparing taxes for more than 30 years. He has had his own practice since 1996. When branching out on his own, he originally went to people homes. Now he has an office in the mid-town area of Wichita. His office does over 600 returns a year doing primarily individual returns with a specialization of small self-employed individuals. He has always enjoyed teaching and became a certified NATP instructor in 2014 and become an Enrolled Agent (EA) in December 2016.

Nolin is the current Treasurer for the Kansas Chapter NATP.

Tim Graham Jr., EA

Tim has been doing taxes for 15 years becoming an Enrolled Agent (EA) in Feb. 2011. Tim owns a tax practice that has been in business for 40 years. The tax practice offers a full array of services for the individual to the small business owner including items from payroll, bookkeeping and income tax preparation. Tim has a vast array of knowledge in tax preparation, QuickBooks, payroll, and representation.

In 2005 Tim joined NATP, becoming a member of the Board of Directors for the Kansas Chapter in 2006. Tim served as Chapter President for the Kansas Chapter from 2009 to 2013. He enjoys being active in the Kansas Chapter by helping in the Education arena.

Tax Impact of Having a Child

Clients with children require extra attention as there are a variety of tax issues involving children ranging in age from 0 to 27. Topics include examining tax credits available to taxpayers with dependent children (including the expanded child tax credit); determining whether a dependency exemption is allowed or allowable (even though the deduction is zero for 2018-2025); determining how the modified kiddie tax rules impact parents and children; allocating health insurance from the Marketplace to nondependent children under age 27; and claiming tax benefits for qualified education expenses.

Tax Issues of Divorce

Understanding the complications and economic effects of a divorce at the tax level reassures your clients their returns have been properly prepared. As a tax professional, it's your responsibility to explain the tax implications of divorce, and report income and expense correctly on the individuals' returns.

When children are involved, it can be tricky to determine which taxpayer can claim an exemption for a child. This course will review how to distinguish between child support and other payments, as well as everything else you need to know to prepare a return that will best represent your client.

Cannabis Businesses

Owning a cannabis business is popular in states that have passed legislation for its recreational or medical use; however, there are a number of unique issues to these businesses, especially when preparing a tax return. This course will delve into the legislative history of this industry and detail the differences among the various states that have legalized the industry. You will also review reporting requirements, potential differences between federal and state returns, and restrictions on certain types of expenses. Lastly, you will review how the changing state laws affect taxpayers, disclosure issues and potential penalties for participating in this type of activity.