



Collaborative Tax + A&A Conversation

Monday May 5, 2025 | 4:00 pm - 5:15 pm

Moderators

[Nick L. Muetting, CPA](#) – Managing Shareholder, Lindburg Vogel Pierce Faris, Chtd.
[Rebecca Thoune, CPA](#) – Signing Director, CliftonLarsonAllen LLP (CLA)

Panel:

[Eric Krienert, CPA](#) – Partner, Moss Adams LLP
[Erik Gillam, CPA](#) – Partner, Aldrich CPAs + Advisors LLP
[Jim Halvorsen, CPA](#) – Principal, CliftonLarsonAllen, LLP (CLA)
[David F. Antoni, CPA](#) – Tax Managing Director, Moss Adams LLP

Questions

We encourage you to ask questions during the session or send them in advance to info@nscaoop.org

Potential Topics

- Tax Reform
- Supreme Court Cases
 - Loper Bright – 199 Regulations and challenges
- 163(j) Issues
 - Patronage Dividends from Lenders
 - Coop Election – Utilization of un-deducted interest
 - Interest Capitalization planning
- New Audit Accounting Standard
 - ASU 2023-05 Business Combinations – Joint Venture Formations
 - ASU 2023-09 Income Taxes
- Creative ways to merge to minimize NOL's trapped by 382 limitations
- Co-op Enterprise Value
- Energy Credits – ITC
- IRS – Federal Cuts, IRS responsiveness
- Corporate Transparency Act Update
- ERC - IRS Frequently Asked Question, Refund activity
- 80% limitation – NOL, Consider discussion with IRS National Office
- Footnote Disclosure Project – Examples (Add QR code)
- Tariffs and their implications