

# Arizona NATP Fall State Tax Webinar

## Additions and Subtractions

October 24, 2023 @ 10am (Arizona Time)

Please Join your Arizona Chapter  
for a Great Arizona Webinar!

### OUR INSTRUCTORS

Katherine Gudgel, EA, PhD



Katherine started preparing taxes as a VITA volunteer in 2011 in Illinois. She found she had a love for taxes and became an Enrolled Agent in 2015. When she moved "back home" to Tempe in 2017, and started her own tax practice, Gudgel Professional Services, she chose to specialize in helping seniors and trusts. In addition to preparing taxes, Gudgel Professional Services provides Daily Money Management services. Katie is also the current Vice President of AZ NATP.

Lin Leclair, EA



Lin majored in Accounting at the University of Maine and became an Enrolled Agent in June 1995. She has successfully represented multiple clients in IRS audits. She is a frequent presenter for the National Association of Enrolled Agents and the National Association of Tax Professionals. Lin is the founding partner and President of 1st Choice Tax Services, Inc. She and her husband Dan, along with their children and grandchildren, reside in Tucson. Lin is the current AZ NATP treasurer.

## Additions and Subtractions on the AZ-140

### Course Description

The preparation of an Arizona Income Tax Returns starts with the income as reported on the associated federal tax return. However, there are several adjustments that need to be made – both additions and subtractions – before the appropriate tax rate calculations can be applied. Some of the common ones include adjustments for depreciation, municipal and US government interest, and Arizona specific credits. We will be discussing both the common, and some of the not so common, additions and subtractions used to compute the Arizona taxable income.

## AGENDA



- 10:00 am – 10:50 am  
AZ Adjustments – Part 1: Additions
- 10:50 am – 11:10 am  
Break
- 11:10 am – 12:00 noon  
AZ Adjustments – Part 2: Subtractions
- 12:00 noon – 1:00 pm  
Q & A



## REGISTRATION

Please register by **October 17, 2023**.

The Cost for 2 AZ CPE is \$25 for AZ NATP members and \$50 for non-members

Register at:

[www.natptax.com/Chapters/Pages/ArizonaChapterEducation.aspx](http://www.natptax.com/Chapters/Pages/ArizonaChapterEducation.aspx)