

# ncpe



Corporations (C&S) and Partnerships (LLCs) Workshop (2 Days)  
*Featuring*  
American Rescue Plan Act of 2021 (ARPA)  
The CARES Act - What's Left?  
The American Families Plan (April 21, 2021)  
Taxpayer Certainty and Disaster Tax Relief Act of 2020 (TCDTRA)

In these uncertain times, your health and well-being are our top priorities. Our number one goal is to provide each and every one of you with a learning environment where you feel comfortable and safe. With that in mind, NCPE is proud to offer a variety of workshop options in 2021.

**Choose the Option that's Right for You!**

- ★ **Live Seminars** - NCPE's traditional live seminars will be offered on a limited basis (see *locations and dates* section). Rest assured that NCPE is taking every precaution to provide attendees with a safe environment. Two complimentary face masks will be provided each day of the seminar, and seating will be in compliance with current social distancing guidelines.
- ★ **On-Demand Webinars** - NCPE's new self-study webinars will be available to interested parties beginning in October 2021. Learn at your own pace in the comfort of your own home or office.
- ★ **Live Webinars** - NCPE's live webinars will be offered on Sept. 2 and 3, 2021. This option provides participants with the best of both worlds. Join your fellow tax practitioners online for a live webinar and interact with NCPE's knowledgeable speakers, all without leaving your home or office.



# **National Center for Professional Education, Inc.**

The National Center for Professional Education was organized thirty-nine years ago to satisfy a growing demand among tax professionals for more comprehensive and informative seminars.

Today, the choice is clear as NCPE is setting the standard with specialized seminars utilizing the workshop approach and emphasizing the real world of taxation. Our hands-on approach requires problem solving by participants, compelling our research staff to maintain the highest level of compliance.

In our ongoing effort to provide you with the highest quality education at the lowest possible cost, we give you the option of downloading your book and bringing your laptop, printing the course book in your office, or paying an additional fee for NCPE's traditional hard copy version of the course book if you attend a live seminar. Registrants for our on-demand or live webinar must download and print the book prior to the webinar.

## **NCPE Fellowship - Consider joining!**

Join NCPE Fellowship today and learn ways to enhance your practice. Members receive up-to-date changes to tax laws, NCPE's famous newsletters, as well as other important information.

**Call (877) 403-1470 or go online to [www.ncpefellowship.com](http://www.ncpefellowship.com) to learn more about the benefits of being a member.**

## **Let NCPE Keep You Up-to-Date with our Number One Rated Seminars and the Best Research Team in America!**

Call 1-833-419-2080 or Fax (225) 654-8000 your registration today. You can also go to our website for additional information and to register online: [www.ncpeseminars.com](http://www.ncpeseminars.com)

# 2021 Seminar Agenda


## Corporations (C&S) and Partnerships (LLCs) Workshop (2 Days)

Live Seminar Registration 7:15 a.m. • Workshop 8:00 a.m. - 4:15 p.m. (16 Hrs CPE)


### Practitioner's Clinic

- NCPE's "Famous" Practitioner's Tax Helpers
- NCPE's "Famous" Quick Look Federal Tax Data Sheets (Locate Most Used Tax Facts and Information Quickly)
- Up-to-Date Revenue Rulings, IRS Notices, *Hot Topics* and Planning Ideas
- Recent Developments

### New and Proposed Legislation

- American Rescue Plan Act of 2021 (ARPA)
- The Taxpayer Protection and Preparer Proficiency Act (TPPPA) 
- The CARES Act - What's Left?
- The American Families Plan (April 21, 2021)
  - A Five-Year Extension of the Work Opportunity Tax Credit
  - A Five-Year Extension of Empowerment Zone Hiring Incentives
  - And Much, Much More
- Other
  - Third Recovery Rebate
  - Excess Business Loss Limitation
- And Whatever Else!


### Small Business Issues

- PPP Loan Forgiveness - Form 1099-C 
- Depreciation Strategies – Real Estate
  - Overview - Improvements of Property
  - Is it Section 179 or Bonus Depreciation?
- Net Operating Losses (NOLs) - Five-Year Carryback
- And Much More!

### S Corporations

- Recent S Corporation Changes
- The Fringe Benefit Maze
- Reasonable Wages
- "Green Book" - Raising Taxes on High Income S Corporation Shareholders - Two Ways
- And Much, Much More!


### Partnerships

- Recent Partnership Changes 
- Husband-Wife Partnership Elections
- Partnership Penalties
- Can a Partner Be an Employee?


### Retirement Plan Strategies

- Determining a Retirement Plan that Fits Clients' Business 

### The IRS - Notice Season

- Audit Collection CP2000 – COVID Related 
- Are Fines and Penalties Deductible?
- And Much, Much More!


### Ethics - Where Are They?

- How Ethical Do You Need to Be? 
- Vocabulary of Ethics
- Preparer Due Diligence

### Advanced Corporation Issues

- Personal Holding Company Tax
- Liquidation of an S Corporation


### Advanced S Corporation Issues

- Debt vs. Equity Financing 
- Thin Capitalization
- Section 1244 Stock
- Section 1202 Stock

### Advanced Partnership Issues

- Contribution of Assets and Debts in Partnership Formation
- Gain Recognized When Forming Partnership
- Special Allocations Under Section 704(c)

### Other Entity Issues

- Change in Accounting Method (Form 3115) 
- Tax Elections for Entities – Explanation, Due Date, Format, Etc.

### Recent Cases and Other Business Issues

- Employee Retention Credit
- Cases Involving Partnerships and Corporations
- IRS Rulings and Other Pronouncements

### And Much, Much More!

# Corporations (C&S) and Partnerships (LLCs) Workshop (2 Days) 2021 Locations and Dates

Live Seminar Registration 7:15 a.m. • Workshop 8:00 a.m. - 4:15 p.m. (16 Hrs CPE)

## ARIZONA

Phoenix - Sept. 8 & 9

## COLORADO

Denver - Sept. 9 & 10

## FLORIDA

Ft. Lauderdale - Oct. 4 & 5

Orlando - Oct. 5 & 6

Sarasota - Oct. 6 & 7

Tampa - Aug. 2 & 3

West Palm Beach - Aug. 4 & 5

## GEORGIA

Atlanta - Aug. 9 & 10

## ILLINOIS

Chicago - Aug. 31 & Sept. 1

## INDIANA

Schererville - Aug. 30 & 31

## LOUISIANA

\*Baton Rouge - Sept. 30 & Oct. 1

\*New Orleans - Sept. 2 & 3

*\*Sponsor: Louisiana Society of  
Independent Accountants (LSIA).*

*Call (985) 446-0484 or visit  
www.lsia.com to register.*

## MASSACHUSETTS

Boston - Sept. 27 & 28

## NEVADA

Las Vegas - Sept. 7 & 8

## NEW JERSEY

Atlantic City - Oct. 18 & 19

Mt. Laurel - Oct. 12 & 13

Saddlebrook - Sept. 27 & 28

## NEW YORK

Long Island/Plainview - Oct. 18 & 19

White Plains/Tarrytown - Oct. 13 & 14

## NORTH CAROLINA

Charlotte - Aug. 25 & 26

## OHIO

Cleveland - Aug. 11 & 12

## RHODE ISLAND

Providence - Oct. 20 & 21

## SOUTH CAROLINA

Columbia - Aug. 24 & 25

## TENNESSEE

Knoxville - Aug. 10 & 11

## TEXAS

Dallas - Sept. 7 & 8

Houston - Sept. 1 & 2

## VIRGINIA

Springfield - Oct. 14 & 15

**Live Webinar - Sept. 2 & 3**

**On-Demand Webinar - Available Oct. 1**



# Meet the Speakers



## **Wayne Hebert (A-Bear), CPA, ECS**

Wayne has been a tax and accounting practitioner for 47 years with Wayne Hebert, CPA and Associates in New Orleans, Louisiana. He has 42 years experience as an income tax lecturer and has been with NCPE for 39 years. He is the president of the National Center for Professional Education, Inc. Wayne holds a B.S. in Accounting and an M.S. in Taxation. Wayne has served as president and in various other positions for the Louisiana Society of Independent Accountants, an affiliated state organization of the National Society of Accountants (NSA). He is a member of the AICPA and the NSA, and is an Associate member of the NAEA.



## **David Mellem, EA**

David has prepared tax returns for individuals, corporations, partnerships, estates and trusts for 43 years. With over 28 years experience in presenting tax seminars, he has lectured in 32 states; Washington, D.C.; San Juan, Puerto Rico; and London, England. He is a partner of Ashwaubenon Tax Professionals, and provides research/consulting services for Federal tax matters. In addition, he ghost writes full or partial tax returns when fellow tax professionals get stumped. David is a tax reference for many journalists, including money.cnn.com and wallstreetjournalonline.com. He has been quoted in various newspapers around the country, and has been published in NATP's Tax Practitioner Journal and NAEA's EAJournal. David has served as a panel member on IRS' TaxTalkToday, and appeared on the Today Show as part of an NAEA panel. An enrolled agent since 1982, he holds a Bachelor's Degree in Accounting and Associate Degrees in Accounting and Data Processing. David is an active member of both the NAEA and the NATP, and is a Fellow of NTPI.



## **Mary R. Mellem, EA**

Mary has 37 years experience as a tax professional and 29 years experience teaching tax programs throughout the country. She and her husband operate Ashwaubenon Tax Professionals in Green Bay, Wisconsin, where they service 1200 tax and accounting clients each year. Mary holds a Bachelor's Degree in Secondary Education from the University of Wisconsin in the field of Mathematics and Economics, and received the Enrolled Agent designation in 1990. Mary is a member of the NAEA and the NATP, and is a Fellow of NTPI. She was a staff member of the NATP for over 14 years, and served as the association's Education Program Supervisor, instructor for the 1040 Video series, and member of the research department. Mary has authored the Client Newsletters for the NAEA Journal for several years, and currently serves on the organization's Public Relations Committee.



## **Jerry Riles, EA, CSA, ABA, ECS**

Jerry has been a tax and accounting practitioner since 1963 with an accounting and tax practice in Zachary, Louisiana that specializes in small business and individual taxation. He holds a B.S. degree in Accounting from Louisiana State University, and has been enrolled to practice before the Internal Revenue Service (IRS) since 1976. He has been a tax lecturer for 40 years and has been a speaker with NCPE for the past 39 years. In 1997, he was named the National Association of Enrolled Agents' (NAEA) Speaker of the Year. In 2004, he was named the National Society of Accountants' (NSA) Speaker of the Year. Additionally, Jerry is an active member of the National Society of Accountants (NSA), National Association of Enrolled Agents (NAEA) and Louisiana Society of Independent Accountants, where he served as president and in various other positions.



## **Beanna J. Whitlock, EA, CSA**

Beanna is an Enrolled Agent in private practice at Whitlock Tax Service, LLC in Canyon Lake, Texas. She has served as a tax law instructor for 38 years with emphasis on Limited Liability Company and Choice of Entity presentations. She was honored in 2016 by the National Conference of CPA Practitioners for Excellence in Education. Beanna has testified before Congress, Treasury and the IRS Oversight Board. She has served on the IRS Information Reporting Program Advisory Council, as well as the IRS Commissioner's Advisory Committee (CAG). She served as the IRS Director of National Public Liaison for Commissioner Mark Everson. Beanna is the author of numerous articles in such publications as Accounting Today, Tax Notes, Newsweek, Time, Ladies Home Journal and Parent's Magazine. She has been interviewed by Brian Williams of NBC Nightly News. Known for her fierce defense of the tax professional community, Beanna is frequently consulted by the Office of Professional Responsibility regarding presentations to the tax community. She serves as the Executive Director of NCPE Fellowship and has been a speaker for NCPE for approximately 31 years.

# Registration Form

Mail your registration to: NCPE · P.O. Box 560 · Zachary, LA 70791, or call (833) 419-2080, fax (225) 654-8000, or register online at [www.ncpeseminars.com](http://www.ncpeseminars.com).

*Please enroll me/us for the following seminar(s):*

**Pre-registration is two weeks prior to seminar date.**

## Live - Corporations (C&S) and Partnerships (LLCs) Workshop (2 Days)

With NCPE's Famous Workbook:

\_\_\_\_\_ \$420 Pre-registration fee  
(Includes Printed Workbook)

\_\_\_\_\_ \$445 Within 2 weeks of seminar  
(Includes Printed Workbook)

With PDF file only:

\_\_\_\_\_ \$385 Pre-registration fee  
(PDF file for attendee to download)

\_\_\_\_\_ \$400 Within 2 weeks of seminar  
(PDF file for attendee to download)

**Attention - Special pricing for the following: Denver, CO; Ft. Lauderdale, FL; Charlotte, NC; Atlantic City, NJ; Mt. Laurel, NJ; Saddlebrook, NJ; Long Island/Plainview, NY; and White Plains/Tarrytown, NY.**

With NCPE's Famous Workbook:

\_\_\_\_\_ \$445 Pre-registration fee  
(Includes Printed Workbook)

\_\_\_\_\_ \$465 Within 2 weeks of seminar  
(Includes Printed Workbook)

With PDF file only:

\_\_\_\_\_ \$410 Pre-registration fee  
(PDF file for attendee to download)

\_\_\_\_\_ \$430 Within 2 weeks of seminar  
(PDF file for attendee to download)

**On-Demand Webinar:**

\_\_\_\_\_ \$335 Pre-registration fee  
(PDF file for attendee to download)

**Live Webinar:**

\_\_\_\_\_ \$335 Pre-registration fee  
(PDF file for attendee to download)

*Please indicate in the blank area the number of participants registering.*

**Corporations (C&S) and Partnerships (LLCs) Workshop:** \_\_\_\_\_ X \$ \_\_\_\_\_ = Total \$ \_\_\_\_\_

Location Attending: \_\_\_\_\_

Check enclosed \$ \_\_\_\_\_

**Or Charge:**  Visa  MasterCard  Discover  American Express

Card No. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ Exp. Date \_\_\_\_\_

Security Code \_\_\_\_\_ Security Code on front of AE; on backside for VISA, MC, Discover

Name on Card \_\_\_\_\_

Auth. Signature \_\_\_\_\_

Address to send confirmation(s) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone (\_\_\_\_\_) \_\_\_\_\_ Fax (\_\_\_\_\_) \_\_\_\_\_

Email \_\_\_\_\_

PTIN # \_\_\_\_\_ **This is needed to report continuing education to the IRS.**

*In our ongoing effort to provide you with the highest quality education at the lowest possible cost, we are proud to introduce the option of downloading your book and bringing your laptop, printing the course book in your office, or paying an additional fee for NCPE's traditional hard copy version of the course book.*

*If you choose to download the course book to your laptop, rest assured that a charging station will be available at the seminar site!*

# NCPE Tax Research Center

Designed to meet the needs of small to large accounting firms and individual practitioners who do not have their own research department. Members receive up-to-date changes to tax laws, NCPE's newsletters, as well as other important information.

## Accepted for CPE Credit in All States Where Seminars Are Held:

- Internal Revenue Service for Enrolled Agents and Registered Tax Return Preparers
- Colorado and Ohio Legal and Judicial Education
- IBCFP
- CTEC



National Center for Professional Education, Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: [www.nasba.org](http://www.nasba.org)



APPROVED  
CONTINUING EDUCATION  
PROVIDER

NCPE seminars have been accepted by the CFP Board for all taxation and other applicable subjects. CFP®, CERTIFIED FINANCIAL PLANNER®, and the CFP® logo are certification marks owned by the Certified Financial Planner Board of Standards, Inc. These marks are awarded to individuals who successfully complete CFP® Board's initial and ongoing certification requirements.

These courses are recommended for CPAs, Accountants, Tax Practitioners, Lawyers, Enrolled Agents and Certified Financial Planners with basic knowledge of tax and accounting.

Upon completion of these courses, participants will be able to apply New Legislation to advise and assist their clients in accounting and tax preparation.

**Course Level:** *Intermediate to Advanced in Accounting and Income Tax Preparation*

## Registration Fees and Cancellation Policy

The course registration fee includes all workbook materials, seminar instruction, continental breakfast and two refreshment breaks. Fees may vary in sponsored cities and states. You may cancel or transfer to another seminar (same series) or send a substitute up to one week before the seminar you registered for. Due to financial obligations incurred by NCPE, a credit, less 50% of the registration fee, will be issued for requests to cancel.

Due to financial obligations incurred by NCPE, no refund will be issued on cancellations received within seven (7) days of the seminar date. For more information regarding administration policies such as complaint and refund, please contact our office at (833) 419-2080.

**\*NOTE:** *All materials are copyrighted by the National Center for Professional Education, Inc. No taping or other reproduction of any kind is permitted. If you are disabled and will need assistance, please call or write NCPE.*

NCPE is continually working to provide our attendees with quality seminars at the lowest possible cost. To that end, we initially decided to replace hard copy versions of our workbooks with pdf files sent directly to attendees for downloading to their laptops or printing themselves. However, after listening to those who loved the idea of receiving the pdf files, and to those who preferred to pay a little extra to receive the traditional hard copy version of our workbooks, we decided to let you choose the option that works best for you!

When registering, please be sure to indicate your workbook preference. For the convenience of those opting for the pdf version, laptop charging stations will be available at each seminar site. Those who choose the hard copy version will receive a pdf file as well.

If registering for a webinar (on-demand or live), you will need to download the pdf file.



**Tax and Accounting Workshops  
Processing Center**  
National Center for Professional Education, Inc.

P.O. Box 560  
Zachary, LA 70791-0826  
(833) 419-2080  
Fax (225) 654-8000