NCPE Offers

Success through Seminars and Support

DYNAMIC TEACHING • NEW MATERIALS • WORKSHOP APPROACH

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

NCPE Is Offering Three Great Seminars to Choose From:

- Corporations (C&S) and Partnerships (LLCs) Workshop (2 Days)
- Serving a Maturing Nation Seminar (2 Days)
- Fiduciary (1041) and Federal Estate (706) Seminar (2 Days)

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.

★ Live Webinars - NCPE’s live webinars will be offered on July 14 & 15, July 25 & 26, and Oct. 3 & 4, 2022. 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.
The National Center for Professional Education was organized forty 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 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.ncpfellowship.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
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
- The Corporate Transparency Act of 2022 - Imposes Reporting Requirements on Most Small Businesses
- Infrastructure Investment and Jobs Act
- Securing a Strong Retirement Act of 2022
- Social Security COVID Correction and Equity Act
- General Explanation of the Administration’s Fiscal Year 2023 Revenue Proposal (Green Book)

Small Business Issues
- PPP Loan Forgiveness - Reporting on Schedule M-2
- Preparing for the Lower 1099-K Reporting
- Depreciation Challenges
- How Are Your Minutes? - Planning for Corporate and Limited Liability Company Minutes
- Planning for the 100% Meal Deduction - Last Year

S Corporations - Things Are Changing
- Basis Reporting Changes - New Form 7203 - Three Parts
- Shareholder Loans
- Schedules K-2 and K-3 - Must File Even if No Foreign Partners or Foreign Activities
- 2021 Transition Relief
- QSUBS
- Relief for S Elections
- And Much, Much More!

Partnerships
- How to Maximize Partner’s Basis
- Maximizing Partnership Debt
- How to Complete and File Schedules K-2 and K-3 - 20 Pages of Instructions
- Checklist of Who Must File - Dramatically Revise the Foreign Tax Credit (Form 1116)
- 2021 Transitional Relief
- Partnership Penalties
- When Is a Partner an Employee? - And Much, Much More!

Fringe Benefits and Retirement Planning for Small Business Owners
- New Rules - Fringe Benefits for 2022
- Qualified Retirement Planning for Small Business Owners
- Do You Know the Golden Rule for Fringes?

Ethics - Here, There, Everywhere
- What Are Ethics?
- Basic Guidelines to Due Diligence
- Some Ethical Issues

Where Is the IRS?
- IRS Audit Trends
- Missing - 30 Million Records
- Cash, Cash, Cash - Form 8300 Requirements
- Are You Taking What the IRS Offers?
- And Much, Much More!

Advanced Corporation Issues
- Accumulated Earnings Tax
- Affiliated Corporations – One Tax Bracket, One 179 Limitation, Pension Coverage, Related Parties for Denial of Losses
- E&P Calculations to determine “Dividend”

Liquidation of a Partnership
- Also Determination of Basis in Assets When Received by a Partner

Advanced S Corporation Issues
- Built-In Gains Tax
- AAA
- Ordering Rules
- AAA When Changing to C Status, Then When Going Back to S Status
- AAA When Ownership Changes

Advanced Partnership Issues
- Guaranteed Payments - Why Have Guaranteed Payments?
- How to Calculate and Determine Guaranteed Payments
- When Is a Guaranteed Payment Not Treated as a Guaranteed Payment?
- Special Rules under Section 751

Other Entity Issues
- Tax Elections for Entities – Explanation, Due Date, Format, Etc.
- Cancellation of Indebtedness

Recent Cases and Other Business Issues
- Cases Involving Partnerships and Corporations
- IRS Rulings and Other Pronouncements

And Much, Much More!
Corporations (C&S) and Partnerships (LLCs) Workshop (2 Days)

2022 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. 8 & 9

FLORIDA
Ft. Lauderdale - Sept. 12 & 13
Orlando - Sept. 14 & 15
Sarasota - Sept. 13 & 14
Tampa - Aug. 29 & 30
West Palm Beach - Aug. 29 & 30

GEORGIA
Atlanta - Sept. 15 & 16

ILLINOIS
Chicago - Aug. 23 & 24

INDIANA
Schererville - Aug. 22 & 23

LOUISIANA
Baton Rouge - Oct. 3 & 4
*New Orleans - Sept. 1 & 2
*Sponsor: Louisiana Society of Independent Accountants (LSIA).
Call (985) 446-0484 or visit www.lsia.com to register.

NEVADA
Las Vegas - Sept. 6 & 7

NEW JERSEY
Atlantic City - Oct. 6 & 7
Saddlebrook - Oct. 6 & 7

NEW YORK
White Plains/Tarrytown - Sept. 20 & 21

NORTH CAROLINA
Charlotte - Sept. 19 & 20

OHIO
Cleveland - Aug. 24 & 25

RHODE ISLAND
Providence - Aug. 25 & 26

SOUTH CAROLINA
Columbia - Sept. 26 & 27

TENNESSEE
Knoxville - Sept. 26 & 27

TEXAS
Dallas - Sept. 6 & 7
Houston - Aug. 18 & 19

Live Webinar - Oct. 3 & 4, 2022

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 and NCPE Fellowship Present:

Serving a Maturing Nation

(A Practice Builder Seminar)

16 hours of CPE presented by Jerry R. Riles, EA and Beanna Whitlock, EA

In 2022, approximately 49M taxpayers are age 65 and older. Is your practice ready? Attend this informative seminar and be ready! Understanding and addressing the issues of older clients as they approach and plan for their golden years is and will continue to be an important part of the Tax Professional’s practice.

Applicable to your every client, including yourself.

With the growing complexities of resources like Social Security and Medicare to Supplemental Insurance and Medicaid, planning for a comfortable and financially secure retirement often proves to be a daunting task for many. Arm yourself with the knowledge you need to earn the trust and confidence of your aging clients and put their minds at ease.

Enhance your practice by showing your elder clients how to get the most out of their senior years.

TOPICS TO BE COVERED:

Understanding Medicare Parts A, B, C and D
- How and When to Enroll
- Yearly Decisions that Must Be Made
- Avoiding Penalties for Parts B and D

Understanding Social Security and Veterans Benefits
- Strategies to Increase Benefits - Restricted Application/File and Suspend
- Election to Reset - Can You and Should You?
- Veterans Benefits Are Often Overlooked
- Strategic Social Security Planning

Medigap and Long-Term Care Alternatives
- The Need for Medigap Insurance
- Choosing the Best of the 10 Plans
- Long-Term Care Alternatives
- Reverse Mortgages - How and When to Use
- Viatical Settlements - As Always, Beware!

Understanding Medicaid Coverage
- Preparing Clients for Long-Term Care (Nursing Homes)
- Understanding Programs for the Medically Needy
- Transfer of Assets - Five-Year Lookback

- Paying for Long-Term Care - Only if You’re Broke
- Medicaid Estate Recovery

And Much More!

Managing a Successful Aging Taxpayer Practice
- Understanding the Unique Tax Issues of an Aging Population
- Income Tax Issues Affecting Elder Clients

Designing the Retirement Plan
- The Need for Retirement Planning
- Estimating How Much Annual Income Will Be Needed Upon Retirement
- Identifying All of the Available Sources of Income at Retirement

What’s the Best Retirement Plan?
- Retirement Plan Options
- Health Savings Account - An Alternative Retirement Plan

Mistakes to Avoid Making With Retirement Assets
- Retirement Distribution Planning

And Much More!

DATES AND LOCATIONS

New Orleans, LA - July 14 & 15*
Las Vegas, NV - July 18 & 19
Denver, CO - July 19 & 20
Ft. Lauderdale, FL - July 28 & 29
White Plains, NY - August 4 & 5

*Or join us for a live webinar on July 14 & 15.
NCPE Presents:
Fiduciary (1041) and Federal Estate (706)
(A Practice Builder Seminar)
16 hours of CPE presented by Mary Mellem, EA and David Mellem, EA

This two-day seminar will take a practical look at a topic which is all too common: What happens after the taxpayer dies? We will take a look at the steps needed to decide whether an estate return Form 706 needs to be filed, what and where to look for the assets, the why to file, and how and when to do the return itself.

The more common portion of the seminar is devoted to the Form 1041 for the estate: The issues leading up to the filing of the return and when it’s necessary, the completion of the Form 1041 and its schedules, and other practical considerations through the process.

Enhance your practice by being better able to advise your clients.

TOPICS TO BE COVERED:

**Federal Estate Form 706**
- The Practical Side of an Estate
- Finding Assets
- Dealing with Representatives
- Filing Requirements
- Reasons for Filing
- Elections Including Portability and Alternate Valuation
- Line-by-Line Discussion of the Forms and Schedule

**Fiduciary Form 1041**
- Gathering Documents
- Filing Requirements
- Allocation of Income Between the Decedent’s Final Return and the Form 1041
- Line-by-Line Discussion of the Fiduciary Return of a Decedent
- Revocable Trust vs. the Estate
- Income Tax

And Much, Much More!

DATES AND LOCATIONS

**Sarasota, FL** - July 14 & 15  
**Charlotte, NC** - July 18 & 19  
**Albany, NY** - July 20 & 21  
**New Orleans, LA** - July 25 & 26*  
**Las Vegas, NV** - August 4 & 5  
**Ft. Lauderdale, FL** - August 11 & 12  

Call NCPE to register for the seminars at (833) 419-2080 or fax the registration to (225) 654-8000
Please enroll me/us for the following seminar(s):

**Corporations (C&S) and Partnerships (LLCs) Seminar (2 Days)**

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<th>With NCPE’s Famous Workbook:</th>
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<tr>
<td>_____ $430 Pre-registration fee</td>
<td>_____ $395 Pre-registration fee</td>
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<td>(Includes printed workbook)</td>
<td>(PDF file for attendee to download)</td>
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<td>_____ $450 Within 2 weeks of seminar</td>
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<td>(Includes printed workbook)</td>
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**Live Webinar:**

| _____ $400 Pre-registration fee | _____ $365 Pre-registration fee |
| (Includes printed workbook and PDF (download)) | (PDF file for attendee to download) |

**Serving a Maturing Nation Seminar (2 Days)**

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<td>_____ $425 Pre-registration fee</td>
<td>_____ $385 Pre-registration fee</td>
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<td>(Includes Printed Workbook)</td>
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**Live Webinar:**

| _____ $410 Pre-registration fee | _____ $365 Pre-registration fee |
| (Includes printed workbook and PDF (download)) | (PDF file for attendee to download) |

**Fiduciary (1041) and Federal Estate (706) Seminar (2 Days)**

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| _____ $410 Pre-registration fee | _____ $365 Pre-registration fee |
| (Includes printed workbook and PDF (download)) | (PDF file for attendee to download) |

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

| Corporations (C&S) and Partnerships (LLCs) Seminar (2 Days) | X $ _____ = Total $ _____ |
| Name(s) and Location(s) attending | |
| Live Webinar: | X $ _____ = Total $ _____ |
| Name(s) attending | |

| Serving a Maturing Nation Seminar (2 Days) | X $ _____ = Total $ _____ |
| Name(s) and Location(s) attending | |
| Live Webinar: | X $ _____ = Total $ _____ |
| Name(s) attending | |

| Fiduciary (1041) and Federal Estate (706) Seminar (2 Days) | X $ _____ = Total $ _____ |
| Name(s) and Location(s) attending | |
| Live Webinar: | X $ _____ = Total $ _____ |
| Name(s) attending | |

Total for Seminar(s) attending: = Total $ _____

Check enclosed $ __________ Or Charge: [ ] Visa [ ] MasterCard [ ] Discover [ ] Amex

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Email addresses to send confirmation(s) __________________

PTIN # ______________ This is needed to report continuing education to the IRS.
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, the United 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.
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
• 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

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.

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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, you will need to download the pdf file.
Tax and Accounting Workshops
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National Center for Professional Education, Inc.

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