NCPE Is Offering One Great Seminar This Fall!
1040 Individual Income Tax Update Workshop (2 Days)

Change Is on the Horizon with the Taxpayer First Act of 2019. What Other Legislation Will Pass?
Are You Ready?

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- To present the Real World of Taxation
- To allow class discussion and participant/instructor interaction
  - Class sites are educational friendly
- To present the best course books and worksheets
  - Always newly prepared for each seminar series
- To simplify taxes

NCPE Offers Success through Seminars and Support

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

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**Let NCPE keep you up-to-date.**

Call 1-800-682-2163 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
- Taxpayer First Act of 2019 - July 1, 2019
  - Emphasis on Taxpayer Rights
  - Improved IRS Services
  - Protection from Identity Theft
  - Much More Help Relating to IRS
- Secure Act (Proposed)
- Small Business Owners’ Tax Simplification Act of 2019 (Proposed)
- And Much More!

Forms - W-2, 1099 and K-1 Update
- What’s New with Forms 1099 and W-2?
- New Form 1099NEC
- K-1 Corrections and Strategies
- New 1040SR

Small Business Concerns
- Depreciation Strategies and Updates
- Section 199A Planning - Engage with the Learning Ladder
  - QBI - Preparer Guide
  - Worksheets, Flow Charts, Definitions
  - Specified Service Trade or Business
  - Use of Wages and/or Property
  - Is Rental Real Estate a Trade or Business? - (Revised and Updated)
  - To Aggregate or Not?
  - New Forms 8995 and 8995A (Six Pages)

IRA Planning After Tax Cuts and Jobs Act
- IRA Changes for 2019
- Implementing Strategies and Little-Known Facts
- The Back Door Roth Technique
- Strategies with Use of Roth IRAs

Sole Proprietorship Planning
- The Wise Use of Schedule C
  - Line 6 - Other Income
  - Line 8 - Advertising
  - Line 10 - Car and Truck Expense - Mileage
  - Health Insurance - Self-employed
  - Office in Home Change
  - Interaction with Schedule A
  - Much More

Selected Tax Credits
- Earned Child and Family Tax Credit
- Education Tax Credit Strategies
- Energy Efficient Home
- Residential Energy Efficient Property Credit
- Electric Automobile Credit

Working with the IRS
- Extension Issues
- Penalty Abatement Strategies
- IRS Changes
  - Transcript Delivery
  - Application - Tax ID Number
  - Secure Access
- Preventing Hackers and Scammers
  - Your Security Plan - What Is It?
  - Is it Implemented?
  - Does It Meet IRS Requirements?

Ethics
- How Ethical Do You Need to Be?
- Your Responsibilities as a Tax Preparer
- First Step - Establish Normal Office Procedures
  - A Tax Practice Policy Manual
- Expanded Due Diligence
  - Form 8867
- Ethics - In the Eye of the Beholder
  - Bad Actors

Basis for S Shareholders and Partners
- Basis and At Risk
- Stock and Debt Basis
- Partner’s Basis
- Reconstructing Basis
- Disallowed Losses and Carryovers

Living with TCJA 2017
- Form 1040
- Kiddie Tax
- Opportunity Zones
- Like-Kind Exchange Implications

Schedule A - Is It Still Important?
- Getting the Most Out of Medical
- Interest Tracing Rules
- State Tax Implications
- Charity Options

Business Entities - How Do They Stack Up?
- Entity Options
  - Getting In
  - Getting Out
  - Fringes

The Consequences of Death
- Form 56
- Final Return
  - POA vs. Personal Rep
- IRA Beneficiary Options
- Disclaiming Inheritance
- Timing of Taking Distributions

Elections
- What?
- How?
- When?
# 1040 Individual Income Tax Update Workshop (2 Days)

**Locations and Dates**

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

**ARIZONA**
- Phoenix - Dec. 2 & 3

**COLORADO**
- Denver - Dec. 3 & 4

**CONNECTICUT**
- Cromwell - Dec. 9 & 10

**DELAWARE**
- Wilmington - Dec. 11 & 12

**FLORIDA**
- Ft. Lauderdale - Dec. 19 & 20
- Ft. Myers - Dec. 17 & 18
- Orlando - Dec. 17 & 18
- Pensacola - Dec. 19 & 20
- Sarasota - Dec. 19 & 20
- West Palm Beach - Nov. 25 & 26

* Sponsor: Florida Society of Enrolled Agents (FSEA).

Call NCPE to register.

**GEORGIA**
- Atlanta - Dec. 4 & 5
  * Sponsor: GAEA Educational Foundation, Inc.

Call NCPE to register.

**ILLINOIS**
- Chicago - Nov. 13 & 14

**INDIANA**
- Ft. Wayne - Nov. 11 & 12
- Schererville - Nov. 11 & 12

**LOUISIANA**
- Baton Rouge - Jan. 6 & 7, 2020
- Lafayette - Oct. 28 & 29
- New Orleans - Nov. 21 & 22

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

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

**MASSACHUSETTS**
- Boston - Nov. 19 & 20

**NEVADA**
- Las Vegas - Dec. 2 & 3

**NEW JERSEY**
- Atlantic City - Jan. 9 & 10, 2020
- Mahwah - Jan. 9 & 10, 2020
- Mt. Laurel - Dec. 11 & 12
- Saddlebrook - Nov. 20 & 21

**NEW YORK**
- Albany - Nov. 18 & 19
- Long Island/Plainview - Nov. 19 & 20
- Syracuse - Nov. 14 & 15
- White Plains/Tarrytown - Dec. 16 & 17

**NORTH CAROLINA**
- Charlotte - Nov. 13 & 14
- Greensboro - Dec. 5 & 6

Call NCPE to register.

**OHIO**
- Cincinnati - Nov. 5 & 6
- Cleveland - Dec. 9 & 10

**PENNSYLVANIA**
- Allentown - Dec. 9 & 10
- Pittsburgh - Dec. 11 & 12

**RHODE ISLAND**
- Providence - Dec. 12 & 13

**SOUTH CAROLINA**
- Columbia - Nov. 4 & 5

**TENNESSEE**
- Knoxville - Nov. 7 & 8

**TEXAS**
- *Dallas* - Dec. 4 & 5
- *Houston* - Nov. 6 & 7
  * Sponsor: Texas Society of Enrolled Agents.

Call NCPE to register.

**VIRGINIA**
- Springfield - Nov. 5 & 6

**PENSACOLA**
- Nov. 29 & 30

**Sponsor: Plano CPAs Study Group.

Call (972) 985-0011 to register.
Meet the Speakers

Wayne Hebert (A-Bear), CPA, ECS
Wayne has been a tax and accounting practitioner for 45 years with Wayne Hebert, CPA and Associates in New Orleans, Louisiana. He has 40 years experience as an income tax lecturer and has been with NCPE for 37 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 41 years. With over 26 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 EA Journal. 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 35 years experience as a tax professional and 27 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 39 years and has been a speaker with NCPE for the past 37 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 36 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 29 years.
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Pre-registration is two weeks prior to seminar date.

1040 Individual Income Tax Update Workshop (2 Days)

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_____ $420 Within 2 weeks of seminar  _____ $375 Within 2 weeks of seminar
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(Includes Printed Workbook)  (PDF file for attendee to download)

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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.

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