Change Is On the Horizon! Are You Ready?

Let NCPE Keep You Up-to-Date with Our Number One Rated Seminars and the Best Research Team in America!
Plus, the NCPE Foundation will keep you on top with the latest information on tax law changes and the IRS.

NCPE Is Offering Three Great Seminars This Summer!
Corporations (C&S) and Partnerships (LLCs) Workshop (2 Days)
What's Happening in the World of Tax - 2016 (2 Days) - Special Seminar
Fiduciary Workshop (Form 1041) and Estates, Gifts and Trust Workshop (Forms 706, 709) (2 Days)

Be NCPE Prepared! Attend NCPE Seminars.
NCPE Continues...
• 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

DYNAMIC TEACHING • NEW MATERIALS • WORKSHOP APPROACH
The National Center for Professional Education was organized thirty-four 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.

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 (775) 787-2031 or go online to www.ncpefellowship.com to learn more about the benefits of being a member.

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
2016 Summer Seminar Agenda
Corporations (C&S) and Partnerships (LLCs) Workshop (2 Days)

Practitioner’s Clinic
- Recent Developments
- 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

New and Proposed Legislation
- Protecting Americans from Tax Hikes (PATH) Act of 2015
- Consolidated Appropriations Act of 2016
- Trade Facilitation and Trade Enforcement Act of 2015
- American Business Competitiveness Act - Good Steps Toward Business Tax Reform
- Other Major Tax Bills

Small Business Concerns
- Clarity on Workers Classification - One of the Most Misunderstood Topics
- Accountable vs. Non Accountable Plans - Employee Expense Reimbursements
- New Form 3115 - Accounting Methods
- What Is a Reasonable Salary - S Corporation - Defending Compensation for Payroll Tax Purposes
- Bonus Depreciation After the PATH Act - Major Changes to Bonus Depreciation - Applies New Class of Property

S Corporations
- S Corporations Remain Under Scrutiny
- Practitioner’s Preparation Key Issues - How to Do it!
- The Late S Election - Key Strategies
- And Much More!

Partnership Taxation
- Unreimbursed Partnership Expenses
- Debt Issues
- New Partnership Audit Rules
- Master Case Study
- Much, Much More!

Limited Liability Companies
- Disregarded Entity Issues
- Tax Impact
  - Single Member to Partnership
  - Partnership to Single Member
- Husband and Wife Businesses
- Avoiding Traps When Electing S Corporation Status for an LLC

The New IRS - Changing and Evolving
- IP PIN - Fraud Protection Places Duties on Preparers
- Making an Offer that Can’t Be Refused!
  - What You Must Know Before You File an Offer in Compromise
- How Practitioners Can Get What They Need Without Talking to the IRS
  - The Tax Professional’s Guide to Success!
  - Requesting Transcripts
  - Federal Tax Lien Process
  - Form 843
  - Requesting an Appeal

C Corporation Issues
- Regular Corporation vs. PSC
- Distributions and the Importance of E & P
- Controlled Groups vs. Controlled Entities
- Working with NOLs

S Corporation Issues
- Red Flags on Form 1120S
- Proper Treatment of Health Insurance Premiums
- Stocks vs. Debt Basis
- Reporting and Taxation of Distributions

Partnerships and Limited Liabilities Company Issues
- Benefits and Complexities
- Need to Keep Two Sets of Books
- Reporting and Taxation of Distributions
- Regular vs. Technical Termination

Schedule K-1 Preparation Issues
- Allocation of Pass-Through Items
- Change in Ownership Percentages
- Section 179 Recapture
- Self-Employment Tax Issues
- Health Insurance Premiums
- Retirement Plans

Change in Entity Status
- Termination of the S Election
- Converting from C to S Status
- Disregarded Entity to Partnership
- Partnership to Disregarded Entity
- Partnership to Corporation

The Cash Method of Accounting
- Acceptable Accounting Methods
- Restrictions on the Cash Method
- Using the Gross Receipts Exceptions
- The Effect of Inventory on Accounting Methods
- Special Inventory Rules for Small Businesses
- Changing Accounting Methods

Cancellation of Debt at the Entity Level
- Planning for Business in Financial Distress
- Bankruptcy or Insolvency
- Qualified Real Property Business Indebtedness
- Short Sales, Foreclosures and Discharge of Indebtedness
Corporations (C&S) and Partnerships (LLCs) 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 - Aug. 30 & 31
Call NCPE to register.

COLORADO
*Colorado Springs - Sept. 19 & 20
*Denver - Sept. 19 & 20
*Grand Junction - Aug. 29 & 30
*Sponsor: Public Accountants Society of Colorado.
Please call (303) 452-8227 or (800) 578-4451 for registration.

DELAWARE
Wilmington - Aug. 16 & 17
Call NCPE to register.

FLORIDA
*Ft. Lauderdale - Sept. 26 & 27
*Ft. Myers - July 28 & 29
*Orlando - Sept. 26 & 27
*Palm Beach - Aug. 2 & 3
*Pensacola - Sept. 22 & 23
*Sarasota - Sept. 27 & 28
*Tampa - Aug. 1 & 2
*Sponsor: Florida Society of Enrolled Agents.
Call NCPE to register.

GEORGIA
*Atlanta - Aug. 8 & 9
*Sponsor: GAEA Educational Foundation, Inc.
Call NCPE to register.
**Savannah - Aug. 8 & 9
**Sponsor: Georgia Association of Public Accountants.
Call NCPE to register.

ILLINOIS
Chicago - July 25 & 26
Call NCPE to register.

INDIANA
Schererville - July 25 & 26
Call NCPE to register.

LOUISIANA
*Baton Rouge - Oct. 6 & 7
*New Orleans - Sept. 29 & 30
*Sponsor: Louisiana Society of Independent Accountants.
Call (337) 993-9707 or visit www.lisia.com to register.

MASSACHUSETTS
*Boston/Dedham - Aug. 22 & 23
*Sponsor: Massachusetts Society of Enrolled Agents.
Call NCPE to register.

NEVADA
Las Vegas - Aug. 31 & Sept. 1
Call NCPE to register.

NEW JERSEY
Atlantic City - Oct. 5 & 6
Saddlebrook - Aug. 18 & 19
Call NCPE to register.

NEW YORK
Albany - Aug. 15 & 16
Long Island/Plainview - Aug. 17 & 18
Syracuse - Aug. 17 & 18
Tarrytown/White Plains - Aug. 23 & 24
Call NCPE to register.

OHIO
Cincinnati - Aug. 18 & 19
Cleveland - Aug. 15 & 16
Call NCPE to register.

PENNSYLVANIA
Allentown - Aug. 16 & 17
Call NCPE to register.

RHODE ISLAND
Providence - Aug. 22 & 23
Call NCPE to register.

SOUTH CAROLINA
Columbia - Aug. 3 & 4
Call NCPE to register.

TEXAS
*Dallas - Sept. 28 & 29
*Houston - Aug. 25 & 26
*Sponsor: Texas Society of Enrolled Agents.
Call NCPE to register.
**Plano - Sept. 22 & 23
**Sponsor: Plano/Richardson CPA Group
**Call (972) 985-0011 to register.

VIRGINIA
Springfield - Aug. 4 & 5
Call NCPE to register.

WASHINGTON
Bend - Aug. 1 & 2
Call NCPE to register.
NCPE and NCPE Fellowship Present

What's Happening in the World of Tax - 2016
(2 Days - 16 Hours CPE)

This Seminar Is Designed to Lead You into 2016 with Knowledge and Confidence!

Ethics - Is it moral? Is it right? Our job!

Offers in Compromise - The How-To, with new forms and restrictions

Court Cases Changing Our Practice - The U.S. Tax Court and Decisions

The ACA - Does ACA Make You Sick?

The problems and example of the filing season - and the next steps

Social Security Changes - Most common questions outside of tax season about Social Security - Know the new rules and issues of taxation

Two Guys and a Doll - Your questions presented and responded to as only Jerry, Wayne and Beanna can - knowledge based and fun

And Much, Much More!

Choose from Three Great Locations and Dates:

**ATLANTA, GA**
June 13 & 14, 2016
Doubletree Suites - Galleria
(770) 980-1900

**CHICAGO, IL**
June 22 & 23, 2016
Radisson Hotel O'Hare
(847) 296-8866

**LAS VEGAS, NV**
June 6 & 7, 2016
Orleans Hotel & Casino
(800) 675-3267

$395

(Price includes Seminar and all materials, along with continental breakfast, lunch and two breaks each day)

If you have attended our seminars before, you already know that you will enjoy and benefit from this exciting new program on the latest happenings in the world of tax.

If this is your first time, come prepared for a seminar like no other. Walk away with your questions answered, plus a new perspective and appreciation for sharing this opportunity with Serious People in the Serious Business of Tax who know how to have a good time.

Fiduciary Workshop (Form 1041) and Estates, Gifts and Trust Workshop (Forms 706, 709)
(2 Days - 16 Hours CPE)

Speaker: Beanna Whitlock, EA

$350

(Price includes Seminar and all materials, along with continental breakfast, lunch and two breaks each day)

**Who should attend:**
Anyone who prepares a Fiduciary Return - Form 1041
Anyone who deals with and prepares Forms 706 and 709

**HOUSTON, TX**
July 18 & 19, 2016
Hilton Doubletree Hobby
Sponsored by TXSEA

**TARRYTOWN/WHITE PLAINS, NY**
July 21 & 22, 2016
Hotel - TBA

**SCHERERVILLE, IN**
Sept. 19 & 20, 2016
Tiebel’s Restaurant
Sponsored by Calumet Chapter of ISEA

Call NCPE at (800) 682-2163 or visit www.ncpeseminars.com for more information and to register.
Please enroll me/us for the following seminar(s):

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

___ $350 Pre-registration fee  ___ $385 After Pre-registration Date

Attention: Individuals registering for the Ft. Lauderdale, FL; Charlotte, NC; Atlantic City, NJ; Saddlebrook, NJ; Albany, NY; Long Island (Plainview), NY; Syracuse, NY; Tarrytown/White Plains, NY and Knoxville, TN locations should adhere to the following fee schedule:

___ $385 Pre-registration fee   ___$410 After Pre-registration Date

Name(s)_____________________________ Location______________________________

**What’s Happening in the World of Tax - 2016 Workshop (2 Days)**

___ $395 Pre-registration fee

Name(s)_____________________________ Location______________________________

**Fiduciary Workshop (Form 1041) and Estates, Gifts and Trust Workshop (Forms 706, 709) (2 Days)**

___ $350 Pre-registration fee  ___ $385 After Pre-registration Date

Name(s)_____________________________ Location______________________________

Mail your registration to: NCPE · P.O. Box 560 · Zachary, LA 70791, or call (800) 682-2163, fax (225) 654-8000, or register online at www.ncpeseminars.com.

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

Corporations (C&S) and Partnerships (LLCs) Workshop: ___ X $____ = Total $____

What’s Happening in the World of Tax - 2016 Workshop:

____ X $____ = Total $____

Fiduciary Workshop (Form 1041) and Estates, Gifts and Trust Workshop (Forms 706, 709):

____ X $____ = Total $____

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.
Wayne Hebert (A-Bear), CPA, ECS
Wayne has been a tax and accounting practitioner for 42 years with Wayne Hebert, CPA and Associates in New Orleans, Louisiana. He has 37 years experience as an income tax lecturer and has been with NCPE for 34 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 38 years. With over 23 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 32 years experience as a tax professional and 24 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. 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.A. 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 36 years and has been a speaker with NCPE for the past 34 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 San Antonio, Texas. She has served as a tax law instructor for 28 years with emphasis on Limited Liability Company and Choice of Entity presentations. Beanna has taught tax professionals across the country, and is an adjunct professor for Auburn University. She is a faculty member of the Society of Certified Senior Advisors, CSA. 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 26 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 tax research department. Everyone who has used the NCPE Tax Research Center has nothing but great things to say about this service. Call 1-800-682-2163.

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

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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, early morning coffee and two refreshment breaks (first day danish is provided). Hotel accommodations and meals are not included. Fees may vary in sponsored cities and states. The registration fee, less a $35 enrollment charge, will be refunded upon written cancellation notice received up to fourteen (14) days before the seminar.

Due to financial obligations incurred by NCPE, no refund will be issued on cancellations received within seven (7) days of the seminar date. However, upon a five-day advance notification, a substitute may be sent or registration transferred to another NCPE seminar of choice within twelve (12) months. For more information regarding administration policies such as complaint and refund, please contact our office at (800) 682-2163.

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