2017 Spring - Summer Seminar Series
national center for professional education, inc.

ncpe

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 This Summer!

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

What's Happening in the World of Tax - 2017 (2 Days)

Fiduciary (Form 1041), Estates, Gifts and Trusts Workshop (1 Day)

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

NCPE Offers S: Success *through* Seminars *and* Support

DYNAMIC TEACHING • NEW MATERIALS • WORKSHOP APPROACH

National Center for Professional Education, Inc.

The National Center for Professional Education was organized thirty-five 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.

Welcome to the All New NCPE Seminar Online Portal

In our ongoing effort to provide you with the highest quality education at the lowest possible cost, we are proud to introduce the NCPE Seminar Online Portal. This convenient new site features one-stop access to everything you'll need to streamline your seminar experience!

- Register for the NCPE Seminar of Your Choice
- Download Your Seminar Workbook*
- Complete Your Post-Seminar Evaluation
- Download Your Post-Seminar CPE Transcript

***Note** that NCPE will no longer provide hard copy workbooks. After registering, the attendee will be provided with a password to access the course materials via the portal. You may print your course materials and bring the paper version to the seminar, or save them to your laptop and eliminate the clutter! If you opt for the laptop, rest assured that a charging station will be available at the seminar site!

The new portal will be up and running by June 1.
In the meantime, you may continue to register online (ncpeseminars.com), by phone (800-682-2163), or via fax (225-654-8000).

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

2017 Spring - 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

2017 Tax Reform for Economic Growth and American Jobs

The Biggest Individual and Business Tax Cut in American History

- Goals for Tax Reform
- Individual Reform
- Business Reform

Shareholder Loan Issues

- Traps for the Unwary
- Dangerous Below-Market Loans to Shareholders
- Pass-Through Entity Issues

Tax Ideas for Small Businesses

- Depreciation Strategies
- Cellphones
- Vehicle Logs - Expense Reports
- Independent Contractor vs. Employee Controversy

Partnership Taxation

- New Partnership Audit Rules
- Can a Partner Be an Employee?
- And Much, Much More!

S Corporation - Tax Traps, Tricks and Planning Guide

- C Corporations Considering the S Election
- The Election that Was Never Made
  - Special Relief
- Reasonable Compensation Issues
- Built-In Gains Tax

Limited Liability Companies

- Tax Consequences - Change in Number of Members
- Why an LLC?
- Limited Liability Issues
- And Much, Much More!

Fringe and Welfare Benefits

- Pension Plans
  - For Self-Employed
  - For Corporations
- Some Corporate Fringe Benefits
  - Group-Term Life
  - Disability Insurance
  - Qualified Transportation
- Common Fringes Deductible by Corporation and Tax-Free to Employee

Ethics

- Ethiical Behavior
- Responsibilities of a Tax Preparer
- And Much, Much More!

Taxability of S Corporation Distributions

- Purpose Is to Avoid Double Taxation
- Stock Basis & Ordering Rules
- Understanding the Four Equity Accounts
- AAA vs. E&P Distributions
- Reporting & Taxation Rules

Corporate Liquidations (C&S)

- Formal vs. Informal
- Tax Consequences to Corporation & Shareholders
- Final Return & Accounting Entries
- Using an Installment Sale

Qualified Small Business Health Reimbursement Accounts

- Avoid ACA Market Reform Penalties
- Four Statutory Requirements
- Employer Reporting Requirements
- Effect on Employer Health Insurance Reimbursement Plans
- Effect on Premium Assistance Credit

Advanced Partnership (LLC) Issues

- Accounting for the Death of a Partner (LLC Member)
- Determining if a Termination Occurs
- Section 754 Election

Preparing for the Possible Rejuvenation of C Corporations

- Terminating the S Election
- Review of C Corporation Distribution Rules
- Avoiding the Accumulated Earnings Tax
- Maximizing Fringe Benefits
- Determining Shareholder Salary

American Health Care Act of 2017

- Repeal of Individual & Employer Mandate
- Repeal of 3.8% Net Investment Tax & 0.09% Additional Medicare Tax
- Replaces Premium Tax Credit with Age-Based Tax Credit for Premiums
- Will it Become a Reality?

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
Denver - Sept. 7 & 8
Call NCPE to register.

FLORIDA
Ft. Lauderdale - Sept. 26 & 27
Ft. Myers - July 27 & 28
Orlando - Sept. 27 & 28
*__Palm Beach__ - July 31 & Aug. 1
Pensacola - Aug. 23 & 24
*__Sarasota__ - Aug. 21 & 22
*__Tampa__ - July 27 & 28
**Sponsor: Florida Society of Enrolled Agents.*
Call NCPE to register.

GEORGIA
*__Atlanta__ - Aug. 22 & 23
**Sponsor: GAEA Educational Foundation, Inc.*
Call NCPE to register.

ILLINOIS
Chicago - July 24 & 25
Call NCPE to register.

INDIANA
Schererville - July 24 & 25
Call NCPE to register.

LOUISIANA
*__Baton Rouge__ - Oct. 5 & 6
*__New Orleans__ - Sept. 25 & 26
**Sponsor: Louisiana Society of Independent Accountants.*
Call (337) 993-9707 or visit www.lsia.com to register.

MASSACHUSETTS
*Boston/Dedham - Aug. 15 & 16
**Sponsor: Massachusetts Society of Enrolled Agents.*
Call NCPE to register.

NEVADA
Las Vegas - Aug. 30 & 31
Call NCPE to register.

NEW JERSEY
Atlantic City - Oct. 3 & 4
Cherry Hill/Mt. Laurel - Aug. 23 & 24
Saddlebrook - Aug. 16 & 17
Call NCPE to register.

NEW YORK
Albany - Aug. 7 & 8
Long Island/Plainview - Aug. 14 & 15
Syracuse - Sept. 18 & 19
Tarrytown/White Plains - Aug. 9 & 10
Call NCPE to register.

NORTH CAROLINA
Charlotte - Aug. 21 & 22
Greensboro - Aug. 2 & 3
Call NCPE to register.

OHIO
Cincinnati - Aug. 22 & 23
Cleveland - Aug. 14 & 15
Call NCPE to register.

PENNSYLVANIA
Allentown - Sept. 18 & 19
Call NCPE to register.

RHODE ISLAND
Providence - Aug. 24 & 25
Call NCPE to register.

SOUTH CAROLINA
Columbia - Aug. 1 & 2
Call NCPE to register.

TENNESSEE
Knoxville - Aug. 15 & 16
Call NCPE to register.

TEXAS
*__Dallas__ - Aug. 28 & 29
*__Houston__ - Aug. 28 & 29
**Sponsor: Texas Society of Enrolled Agents.*
Call NCPE to register.

**__Plano__ - Aug. 17 & 18
***Sponsor: Plano/Richardson CPA Group*
***Call (972) 985-0011 to register.*

VIRGINIA
Springfield - Aug. 8 & 9
Call NCPE to register.

NCPE and NCPE Fellowship Present

What's Happening in the World of Tax - 2017

(2 Days - 16 Hours CPE)

This Seminar Is Designed to Lead You into 2017 with Knowledge and Confidence!

Topics:

Will ACA Problems Disappear with the New American Healthcare Act?
- Difficulty with the Calculation of Premium Tax Credit
- The CURES Act
- Is "Silence Really Golden"?
- Payment of the Penalty vs. Payback of the APTC
- House of Representatives - American Healthcare Act

Tax Law Changes and Updates
- 2017 Tax Reform - The Trump Act
- FBAR
- Tangible Property Regulations
- 1098-Ts

Trusts - The Basics

Fringe Benefits - Tax Strategies

Ethics

Death and Taxes

IRS Update

Two Guys and a Doll
- Questions and Answers from Jerry, Wayne and Beanna

And Much, Much More!

On the first evening of the workshops at both locations - a presentation on How to Promote Your Business. This class is a little extra bonus and will not qualify as part of the 16 hours CPE, but may very well change your business model and enhance your business.

Price of 2-Day Workshop - $395

(Price includes Seminar and all materials [attendees will print their own books], along with continental breakfast, lunch and two breaks each day)

Call NCPE at (800) 682-2163, or register online at ncpeseminars.com.

Choose from Two Great Locations and Dates:

LAS VEGAS, NV
June 22 & 23
Orleans Hotel and Casino
(800) 675-3267
Room Block - A7NCC06

CHARLOTTE, NC
June 29 & 30
Holiday Inn Airport
(800) 465-4329
Room Block - NCPE

Fiduciary (Form 1041), Estates, Gifts and Trusts Workshop (1 Day)

Who should attend:

Anyone who prepares a Fiduciary Return - Form 1041
Anyone who deals with and prepares Forms 706 and 709

Topics:

Fiduciary Tax and Accounting

- Trust Accounting Income
- Distributable Net Income
- Taxable Income

Form 1041 Preparation

- Simple Trusts
- Complex Trusts
- Estates

Fiduciary Income

- Interest and Dividend Income
- Business Income and Capital Gains/Losses
- Rents, Royalties, Partnership and Other Income

Fiduciary Deductions Available

- General Rules
- Specific Deductions
- Income Distribution Deduction

Taxation of Trusts

Basic Concepts and Issues

- Commencement and Duration of Trusts
- Principles of Income Taxation of Trusts
- Importance of Grantor Trusts in Income Tax Planning
- Taxable Years
- Determining Tax Period, Making Estimated Payments, Filing Return

Situations and Special Issues

- Trust and Estate Distributions
- Net Investment Income Tax
- Portability
- Gifts

Price of 1-Day Workshop - $185

(Price includes Seminar and all materials [attendees will print their own books], along with continental breakfast, lunch and two breaks each day)

Call NCPE at (800) 682-2163, or register online at ncpeseminars.com.

Choose from Five Great Locations and Dates:

ALBANY, NY
October 2

ATLANTA, GA
October 3

CLEVELAND, OH
August 3

DENVER, CO
August 28

SARASOTA, FL
October 4

Registration Form

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 enroll me/us for the following seminar(s):
Pre-registration is two weeks prior to seminar date.

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

____ *$360 Pre-registration fee* ____ *$380 After Pre-registration Date*

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

____ *$395 Pre-registration fee* ____*$415 After Pre-registration Date*

*Name(s)*______________________________ *Location*_______________________________

What's Happening in the World of Tax - 2017 Workshop (2 Days)

____ *$395 Pre-registration fee* ____*$415 After Pre-registration Date*

*Name(s)*______________________________ *Location*_______________________________

Fiduciary (Form 1041), Estates, Gifts and Trusts Workshop (1 Day)

____ *$185 Pre-registration fee* ____ *$200 After Pre-registration Date*

*Name(s)*______________________________ *Location*_______________________________

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 - 2017 Workshop:

____ X $____ = Total $____

Fiduciary (Form 1041), Estates, Gifts and Trusts Workshop:

____ 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.**

Meet the Speakers

Wayne Hebert (A-Bear), CPA, ECS

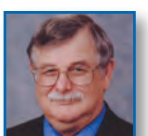
Wayne has been a tax and accounting practitioner for 43 years with Wayne Hebert, CPA and Associates in New Orleans, Louisiana. He has 38 years experience as an income tax lecturer and has been with NCPE for 35 years. He is the president of the National Center for Professional Education, Inc. Wayne holds 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 39 years. With over 24 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.

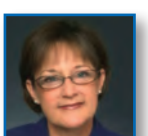
Mary R. Mellem, EA

Mary has 33 years experience as a tax professional and 25 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 37 years and has been a speaker with NCPE for the past 35 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 Reno, Nevada. 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 27 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

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

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 request 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 (800) 682-2163.