New Tax Bill?

ncpe

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

NCPE Is Offering Two Great Seminars this Fall!
1040 Individual Income Tax Update Workshop (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

DYNAMIC TEACHING • NEW MATERIALS • WORKSHOP APPROACH
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.

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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.

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, or print the course book in your office, or paying an additional price of $35 a book, and we will provide you with 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!

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 Fall Seminar Agenda
1040 Individual Income Tax Update Workshop (2 Days)
Registration 7:15 a.m. • Workshop 8:00 a.m. - 4:15 p.m. (16 Hours CPE)

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
- PATH Act of 2015
- Bipartisan Budget Act of 2015
- FAST Act
- GOP - “A Better Way”
  - Tax Simplification and Reform
- Trump Tax Plan - Tax Simplification and Reform
- NCPE Believes There Will Be a New Tax Bill By the End of 2017

Forms W-2 and 1099 Updates
- 2017 Changes - What’s New with Forms 1099 and W-2?
- Information Form Penalties
- And More!

Small Business Concerns
- Depreciation Strategies
  - PATH Act’s Impact on Bonus Depreciation
  - Coordination of Bonus and Section 179
  - Commercial Building Improvements
  - What’s New and Doesn’t Show Up on Depreciation Schedule Anymore?
- Schedule C Planning - Engage with the Learning Ladder
  - Line 6 - Other Income
  - Line 10 - Car and Truck Expense - Mileage
  - Line 16 - Interest
  - Line 24 - Travel, Meals and Entertainment
  - The 50% and 100% Meals - New Court Case
- Schedule A (Itemizing Strategies)
  - Gambling Losses - Netting Gambling Losses
  - Charitable Deductions - Court Cases
  - Deducting More-than-Cost Stocks, Mutual Funds and Real Estate

Casualty Losses (Floods, Hurricanes, Fires, Tornados)
- How to Calculate Your Loss
- Forms Needed to Calculate Your Loss

Advanced IRA Planning
- Strategies and Little-Known Tactics
- The Back Door Roth Technique
- IRA Changes for 2017
- Form 5329 - Additional Taxes on Qualified Plans

IRS and the Taxpayer
- Extension Issues
- Penalty Abatement Strategies
- IRS’s New Program
- The Big Problem of Identity Theft (Even the IRS Has Been Hacked)

Ethics - Updates
- The Responsibilities of the Tax Preparer

Selected Tax Credits
- Strategies for Education Tax Credits
- Energy Tax Credits
- Child Credit
- 1098-T Controversy

Loss Limitations Rules
- Basis, At Risk & Passive
- Stock & Debt Basis
- Partner’s Basis
- Reconstructing Basis
- Disallowed Losses & Carryovers

Health Savings Accounts
- Eligibility & How to Establish
- Contributions & Distributions
- Recapture Traps & Penalties
- Estate & Retirement Planning
- Expected Reform

What’s Happening in 2017?
- Health Care Reform
- Cures Act Brings Relief to Small Employers
- New HRA Allows Health Insurance Reimbursements
- Additional Relief for Small Employers Offering $105 or $106 Plans
- How Will Proposed Decrease in Tax Rates Affect Taxpayers?

Problem Returns and K-1s
- Sale of Partnership Interest
- Publicly Traded Partnership Issues
- Liquidation of S Corporation
- Payback of S Shareholder Loan

Form 8962 and Related Problems
- Review of Inflated Amounts
- New Rules Enacted Under the Cures Act
- Exceptions to Payback of APTC
- Shared Policy Allocations
- Alternative Calculation for Year of Marriage

Working with Form 8965
- Did the Penalty for Not Having Health Insurance Increase?
- Marketplace Exemptions vs. Exceptions Claimed on Return
- Helping Clients Get a Market Exemption

Answering Client Questions Concerning:
- Home Mortgage Interest
- Retirement Plans
- Business Auto Expenses
- Home Office
## Locations and Dates

1040 Individual Income Tax Update Workshop (2 Days)

<table>
<thead>
<tr>
<th>State</th>
<th>Location</th>
<th>Dates</th>
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<tbody>
<tr>
<td><strong>ARIZONA</strong></td>
<td>Phoenix</td>
<td>Nov. 28 &amp; 29</td>
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<td><strong>COLORADO</strong></td>
<td>Denver</td>
<td>Nov. 30 &amp; Dec. 1</td>
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<td><strong>CONNECTICUT</strong></td>
<td>Cromwell</td>
<td>Dec. 14 &amp; 15</td>
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<td><strong>DELAWARE</strong></td>
<td>Wilmington</td>
<td>Dec. 6 &amp; 7</td>
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<td><strong>FLORIDA</strong></td>
<td>Ft. Lauderdale</td>
<td>Dec. 18 &amp; 19</td>
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<td>Ft. Myers</td>
<td>Nov. 1 &amp; 2</td>
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<td>Orlando</td>
<td>Dec. 19 &amp; 20</td>
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<td>Palm Beach</td>
<td>Nov. 20 &amp; 21</td>
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<td>Pensacola</td>
<td>Dec. 13 &amp; 14</td>
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<td>Sarasota</td>
<td>Dec. 18 &amp; 19</td>
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<td></td>
<td>Tampa</td>
<td>Nov. 20 &amp; 21</td>
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<td><em>Sponsor: Florida Society of Enrolled Agents (FSEA). Call NCPE to register.</em></td>
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<td><strong>GEORGIA</strong></td>
<td>Atlanta</td>
<td>Dec. 4 &amp; 5</td>
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<td><em>Sponsor: GAEA Educational Foundation, Inc.</em> Call NCPE to register.</td>
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<td><strong>ILLINOIS</strong></td>
<td>Chicago</td>
<td>Nov. 15 &amp; 16</td>
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<td><strong>INDIANA</strong></td>
<td>Ft. Wayne</td>
<td>Nov. 13 &amp; 14</td>
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<td>Schererville</td>
<td>Nov. 16 &amp; 17</td>
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<td><strong>LOUISIANA</strong></td>
<td>Baton Rouge</td>
<td>Jan. 4 &amp; 5, 2018</td>
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<td>Lafayette</td>
<td>Oct. 26 &amp; 27</td>
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<td>New Orleans</td>
<td>Nov. 16 &amp; 17</td>
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<td></td>
<td><em>Sponsor: Louisiana Society of Independent Accountants (LSIA).</em> Call (337) 993-9707 or visit <a href="http://www.lisia.com">www.lisia.com</a> to register.</td>
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<td><strong>MARYLAND</strong></td>
<td>Baltimore</td>
<td>Nov. 29 &amp; 30</td>
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<td><strong>MASSACHUSETTS</strong></td>
<td>Boston/Dedham</td>
<td>Nov. 8 &amp; 9</td>
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<td><strong>NEVADA</strong></td>
<td>Las Vegas</td>
<td>Nov. 27 &amp; 28</td>
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<td><strong>NEW HAMPSHIRE</strong></td>
<td>Manchester</td>
<td>Dec. 11 &amp; 12</td>
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<td><strong>NEW JERSEY</strong></td>
<td>Atlantic City</td>
<td>Jan. 8 &amp; 9, 2018</td>
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<td>Cherry Hill/Mt. Laurel</td>
<td>Dec. 13 &amp; 14</td>
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<td>Montvale/Mahwah</td>
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<td>Saddlebrook</td>
<td>Dec. 4 &amp; 5</td>
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<td><strong>NEW YORK</strong></td>
<td>Albany</td>
<td>Nov. 6 &amp; 7</td>
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<td>Batavia</td>
<td>Nov. 9 &amp; 10</td>
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<td>Long Island/Plainview</td>
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<td>Syracuse</td>
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<td>Tarrytown/White Plains</td>
<td>Nov. 8 &amp; 9</td>
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<td><strong>NORTH CAROLINA</strong></td>
<td>Asheville</td>
<td>Dec. 4 &amp; 5</td>
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<td><em>Sponsor: North Carolina Society of Tax Professionals.</em> Call NCPE to register.</td>
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<td>Nov. 15 &amp; 16</td>
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<td><strong>Greensboro</strong></td>
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<td><strong>Raleigh/Durham</strong></td>
<td>Dec. 6 &amp; 7</td>
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<td><strong>Sponsor: North Carolina Society of Enrolled Agents. Call NCPE to register.</strong></td>
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<td><strong>OHIO</strong></td>
<td>Cincinnati</td>
<td>Nov. 7 &amp; 8</td>
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<td>Cleveland</td>
<td>Dec. 5 &amp; 6</td>
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<td><strong>PENNSYLVANIA</strong></td>
<td>Allentown</td>
<td>Dec. 13 &amp; 14</td>
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<td>Pittsburgh</td>
<td>Nov. 28 &amp; 29</td>
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<td><strong>RHODE ISLAND</strong></td>
<td>Providence</td>
<td>Dec. 7 &amp; 8</td>
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<tr>
<td><strong>SOUTH CAROLINA</strong></td>
<td>Columbia</td>
<td>Nov. 6 &amp; 7</td>
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<td><strong>TENNESSEE</strong></td>
<td>Knoxville</td>
<td>Oct. 30 &amp; 31</td>
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<td>Nashville</td>
<td>Dec. 6 &amp; 7</td>
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<td><strong>TEXAS</strong></td>
<td><em>Dallas</em></td>
<td>Nov. 29 &amp; 30</td>
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<td><em>Houston</em></td>
<td>Nov. 14 &amp; 15</td>
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<td><em>Sponsor: Texas Society of Enrolled Agents. Call NCPE to register.</em></td>
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<td><strong>Plano</strong></td>
<td>Dec. 14 &amp; 15</td>
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<td>*<em>Sponsor: Plano CPAs Study Group.</em> Call (972) 985-0011 to register.</td>
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<td><strong>VIRGINIA</strong></td>
<td>Springfield</td>
<td>Nov. 8 &amp; 9</td>
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<td><strong>WISCONSIN</strong></td>
<td>Milwaukee</td>
<td>Nov. 14 &amp; 15</td>
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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

Choose from Three Great Locations and Dates:

ALBANY, NY  October 3
ATLANTA, GA  October 4
SARASOTA, FL  October 5

Price of 1-Day Workshop - $185
(Price includes Seminar and a pdf file of the workbook [attendees will print their own books or download to a laptop to bring to class - charging stations will be provided for laptops], along with continental breakfast, lunch and two breaks each day). Printed copies of the book are available for $35 each (must be ordered pre-seminar).

Call NCPE at (800) 682-2163, or register online at ncpeseminars.com.
Please enroll me/us for the following seminar(s):
Pre-registration is two weeks prior to seminar date.

### 1040 Individual Income Tax Update Workshop (2 Days)

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<th>With PDF file only:</th>
<th>With NCPE's Famous Workbook:</th>
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<td>____ $360 Pre-registration fee (PDF file for attendee to download)</td>
<td>____ $395 Pre-registration fee (Printed Workbook)</td>
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<td>____ $375 Within 2 weeks of seminar</td>
<td>____ $420 Within 2 weeks of seminar</td>
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**Attention** - Special pricing for the following: Denver, CO; Ft. Lauderdale, FL; Asheville, NC; 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.

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<th>With NCPE's Famous Workbook:</th>
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<td>____ $395 Pre-registration fee (PDF file for attendee to download)</td>
<td>____ $430 Pre-registration fee (Printed Workbook)</td>
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<td>____ $410 Within 2 weeks of seminar</td>
<td>____ $445 Within 2 weeks of seminar</td>
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### Fiduciary Form (Form 1041) Estates, Gifts and Trusts Workshop (1 Day)

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<th>With PDF file only:</th>
<th>With NCPE's Famous Workbook:</th>
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<td>____ $185 Pre-registration fee (PDF file for attendee to download)</td>
<td>____ $220 Pre-registration fee (Printed Workbook)</td>
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<td>____ $200 Within 2 weeks of seminar</td>
<td>____ $240 Within 2 weeks of seminar</td>
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Please indicate in the blank area the number of participants registering.

- **1040 Individual Income Tax Update 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.

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NCPE has tried to keep the cost of the seminar down, and by doing this, we had originally decided not to provide hard copy versions of our workbook, but a pdf file to download the book to the attendee's laptop or to print the workbook themselves. However, we are now giving you the choice of printing your workbook, or downloading to your laptop and bringing this to the workshop, or buying the printed version of the workbook.
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

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.

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NCPE has tried to keep the cost of the seminar down, and by doing this, we had originally decided not to provide hard copy versions of our workbook, but a pdf file to download the book to the attendee's laptop or to print the workbook themselves. This summer, we listened to the attendees who loved using the laptop, as well as the attendees who would rather pay an additional fee for a hard copy of NCPE's famous workbook. So we are now giving you the choice of printing your workbook, or downloading to your laptop and bringing this to the workshop, or buying the printed version of the workbook.

We do have charging stations for your laptops at the seminar if you opt for the pdf file only. Please make sure when registering to indicate whether you want a printed copy of the workbook or if you want the pdf file. Even if you ask to buy a copy of the workbook, we will also give you a pdf file to download.