National Center for Professional Education, Inc.

2025 FALL SERIES

A Bold Horizon Is Rising! Will You Be Ready?

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

ncpe

NCPE Is Offering the Great Seminar:
1040 Individual Income Tax Update Workshop (2 Days)

Choose the Option that's Right for You!

- **Live Group Seminars** - NCPE's traditional live seminars will be offered on a limited basis (see locations and dates section).
- **Live Group Webinar** - NCPE's live group webinar will be offered for the **1040 Individual Income Tax Update Workshop** on December 4 & 5, 2025 or January 5 & 6, 2026. 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.

NCPE Offers
Success *through* Seminars *and* Support

DYNAMIC TEACHING • NEW MATERIALS • WORKSHOP APPROACH

NCPE Tax Seminars

The National Center for Professional Education was organized forty-six 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 our live seminar attendees the option of downloading the 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. Registrants for our on-demand or live webinar must download the book or pay an additional fee for NCPE's traditional hard copy version of the course book.

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

Call (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

2025 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 Hrs CPE)

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

(NCPE Is Always on the "Cutting Edge" of Change)

NCPE will always furnish attendees with any new or proposed tax laws that take place between the beginning of our Fall seminars and the end of the year.

H.R.1. - The One, Big, Beautiful Bill Act (OB3)

- **Below-the-Line Deductions (Means After All and Before Taxable Income)**
  - Qualified Tips - Identifying Who and How Much
  - Overtime Pay - Identifying What and How Much
  - Qualified Auto Loan Interest
  - Qualified Business Income Deduction (IRC Section 199A)
- **Other Changes**
  - Major Depreciation Changes
  - New Tax Credit for K-12 Education
  - New Qualified Opportunity Zones
  - Major Expansion of Section 529 - Education Expenses
  - New Gambling Loss Rules
  - QBI Changes
  - SALT Deduction Changes
  - Three Major Changes to Charitable Contributions - Individuals
  - Disaster Relief Modified
  - New Trump Account for Newborns
  - New Personal Exemption Deduction
  - Clean Energy Credits
  - Major Rollbacks and Some Ended
- **Many Provisions of Tax Cuts and Jobs Act of 2017 Made Permanent**
  - Standard Deduction
  - TCJA Rates and Brackets
  - Child Tax Credits
- What Is Absent from OB3?

Forms W-2, 1099 and 1098 Update

- New and Revised Forms
  - 1099-DA - Digital Asset Processing (New)
  - 1098-Q - Qualifying Longevity Annuity Contract (Revised)
- Incorrect Information Returns
  - What to Do and How?
  - What Forms to Use?
- 1099-K Update
- W-2 Update
- 1099-R - Making Income Tax Decisions with Box 6

Sole Proprietorship - Your Guide to Schedule C Planning and Preparation

- Depreciation Strategies
- A Key Strategy - Employing Family Members
- Cost of Goods Sold
  - Some Issues as to Inventory and Underreporting Income
- Self-Employment Tax Strategies
- Why Use an LLC?
- Spouses - File Form 1065 or Two Schedules C?

Small Business Issues

- Employee Expense Reimbursement
  - A "How To" with Accountable vs. Non-Accountable Plans
  - The Trap for a 2% or More S Corporation Shareholder
- BOI Reporting Gone!
  - A Few States Say "No"
- Retirement Plans for Self-Employed
  - How to Choose for the Small Business
- How to Earn $125,000 and Pay Zero Income Tax

Schedule E - Your Guide to Doing it Right

- Schedule E Questions
  - Are You Answering the Questions Correctly?
  - Is the Rental Activity a Business or Investment?
- Truly Your Guide in Handling those Pesky Schedule E Questions and Decisions

Selected Tax Credits - Many Changes for 2025

- Most Home Energy and Clean Energy Credits Are Phased Out in 2025 and 2026
  - Time Is Short to Utilize these Credits, Either by 9/30/25, 12/31/25 or 6/30/26
- The Expanded Child Tax Credit
- Earned Income Credit Strategies

Working with the IRS

- All About Extensions
- Sharpening Your Penalty Abatement Skills
- New Penalty Abatement Guide
- The 2025 Dirty Dozen

Schedule A Revisited

We're on a rollercoaster. Schedule A lost its luster with TCJA, but it may be time to shine again with OB3. The common deductions on Schedule A, such as medical, taxes, interest and charity, are still there. But there have been some changes created by OB3. Some issues, as simple as they may sound, can be complicated. It may be time to revisit the idea of doubling-up deductions in one year. See what's old and what's new. What about the miscellaneous category? Stay tuned.

Personal Credits

- OB3 has made some changes to old favorites. The following is an overview of various personal credits, including, but not limited to:
  - Child Tax Credit
  - Child and Dependent Care Credit
  - Earned Income Credit
  - Adoption Credit
  - Education Credits

QBI

This deduction came into law temporarily as part of the Tax Cuts and Jobs Act and became permanent under OB3. We will address the IRC Section 199A deduction, also known as the Qualified Business Income deduction. Every tax professional needs to know the rules for this deduction. We've had this for several years, but since it's here to stay, it's time for a review of the basic rules and nuances together with OB3's tweaks. We will cover the calculations required when one or more businesses have losses and others have profits; the tentative deductions for the three income levels (at or below the threshold, in the phase-in range, or at or above the ceiling); and defining wages and property used in the calculations.

Depreciation

The confusion of what is depreciable, and what methods and lengths of time are allowed for certain assets will be discussed. The permanency of bonus depreciation rules compared to expensing under Section 179 will be explored. But what happens when depreciation has been missed? Form 3115 to the rescue. See how it's done.

Gig Economy

There's a new way to look at businesses. Some clients may engage in side business activities for extra cash, some for flexibility, and others because it's the latest fad. We will explore the creative business endeavors of individuals who use their personal assets, including themselves, to make money. These may be short-term activities, such as driving for Uber/Lyft/etc., renting out a vacation home or part of a principal residence either personally or through Airbnb type arrangements, or building an audience on social media as an influencer. Are these taxable events? What kind of expenses are deductible? What tax rules apply?

Ethics

- Are Ethics in the Tax Profession a Big Deal?
- What's the Status of the Proposed Circular 230?
- Can the Death of a Client Present Ethical Dilemmas?
- How Much Can We Trust AI?
- There Are Lots of Questions We Face Every Day. This Is the Time to Talk about What to Do Ethically.

Recent Cases and Other Business Issues

No matter how busy the IRS is with OB3, there are new revelations coming out constantly – so often that we sometimes don't see them right away. Get the latest updates on Form 1099-DA, W-2 codes, expenses after cessation of business, IPIN for minors, substantially equal periodic payments under Notice 2022-6, and much more!

1040 Individual Income Tax Update Workshop (2 Days)

2025 Locations and Dates

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

CALIFORNIA

San Diego - Dec. 11 & 12

COLORADO

Denver - Dec. 10 & 11

CONNECTICUT

Hartford - Nov. 20 & 21

FLORIDA

Ft. Lauderdale - Dec. 1 & 2
Jacksonville - Nov. 3 & 4
Orlando - Dec. 2 & 3
Pensacola - Nov. 24 & 25
Sarasota - Jan. 12 & 13, 2026
Tampa - Nov. 24 & 25
West Palm Beach - Nov. 24 & 25

ILLINOIS

Chicago - Nov. 12 & 13

INDIANA

Ft. Wayne - Oct. 27 & 28
Merrillville/Schererville - Nov. 19 & 20

LOUISIANA

***Baton Rouge** - Jan. 5 & 6, 2026
***Lafayette** - Nov. 6 & 7
***New Orleans** - Dec. 4 & 5

**Sponsor: Louisiana Society of Independent Accountants (LSIA). Call (985) 446-0484 or visit www.lsia.com to register.*

NEVADA

Las Vegas - Dec. 9 & 10

NEW JERSEY

Atlantic City - Jan. 13 & 14, 2026
Mt. Laurel - Dec. 17 & 18
Saddlebrook - Dec. 29 & 30

NEW YORK

Albany - Nov. 17 & 18
Long Island/Plainview - Dec. 16 & 17
Syracuse - Dec. 29 & 30
Tarrytown - Nov. 18 & 19

NORTH CAROLINA

Charlotte - Dec. 15 & 16

OHIO

Cleveland - Oct. 30 & 31

RHODE ISLAND

Providence - Oct. 29 & 30

SOUTH CAROLINA

Columbia - Nov. 11 & 12

TENNESSEE

Knoxville - Dec. 18 & 19

TEXAS

Dallas - Dec. 8 & 9
Houston - Nov. 4 & 5
***Plano** - Nov. 13 & 14

**Sponsor: Plano CPA Study Group. Call (972) 365-1983 or email CPAStudyGroup@outlook.com to register.*

Live Webinars

December 4 & 5, 2025
January 5 & 6, 2026

Our two-day 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.

Registration Form

Mail your registration to: NCPE · P.O. Box 560 · Zachary, LA 70791; or call (833) 419-2080, fax (225) 654-8000, or register online at www.ncpeseminars.com.

Please enroll me/us for the following seminar(s):

1040 Individual Income Tax Update Workshop (2 Days)

With NCPE's Famous Workbook:

_____ $435 Pre-registration fee

(Includes printed workbook)

_____ $450 within 2 weeks of seminar

(Includes printed workbook)

With PDF File Only:

_____ $400 Pre-registration fee

(PDF file for attendee to download)

_____ $415 within 2 weeks of seminar

(PDF file for attendee to download)

Live Group Webinar:

_____ $450 Pre-registration fee

(Includes printed workbook)

_____ $400 Pre-registration fee

(PDF file for attendee to download)

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

Live: 1040 Individual Income Tax Update Workshop (2 Days) _____ X $_____ = Total $_____

Name(s) and Location(s) attending ____

____

____

Live Webinar: Dec. 4 & 5, 2025 or Jan. 5 & 6, 2026

1040 Individual Income Tax Update Webinar (2 Days) _____ X $_____ = Total $_____

Name(s) and Dates attending ____

____

____

Total for Seminar(s) attending: = **Total $**______

Check enclosed $__________ **Or Charge:** ❑ Visa ❑ MasterCard ❑ Discover ❑ Amex

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PTIN # _______________ **This is needed to report continuing education to the IRS.**

Meet the Speakers

David Mellem, EA

David has prepared tax returns for individuals, corporations, partnerships, estates and trusts for 46 years. With over 31 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 wallstreet-journalonline.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 40 years experience as a tax professional and 32 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's EA 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 43 years and has been a speaker with NCPE for the past 42 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), the National Association of Enrolled Agents (NAEA), and the Louisiana Society of Independent Accountants, where he served as president and in various other positions.

Gerald "Jerry" Roach, MBA, EA

Jerry has been preparing tax returns for 51 years. He holds a Bachelor's degree in Finance from the University of Florida and a Master's degree in Finance from the University of Phoenix. He was the Tax Manager for a CPA firm in Jacksonville, Florida for 22 years. Jerry obtained his EA designation in 2000. He currently sits on the Board of Directors for the Florida Society of Enrolled Agents, and served as past state president of the Institute of Management Accountants of Florida. He has held numerous positions and served on ad hoc committees for the Florida Society of Enrolled Agents. His tax work includes both entity and personal returns. He is in the third year of having his own tax practice in Lake City, Florida.

Accepted for CPE Credit in All States Where Seminars Are Held:

- **Internal Revenue Service for Enrolled Agents and Registered Tax Return Preparers**
- **IBCFP**
- **CTEC**
- **NASBA**
- **CFP Board of Standards**

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IRS APPROVED CONTINUING EDUCATION PROVIDER

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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.

Due to financial obligations incurred by NCPE, no refunds 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
Processing Center
NCPE Tax Seminars, Inc.

P.O. Box 560
Zachary, LA 70791-0826
(833) 419-2080
Fax (225) 654-8000