

NCPE TAX SEMINARS

2026 SUMMER - Fall Series

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

ncpe

NCPE Is Offering Its Famous

Corporations (C&S) and Partnerships (LLCs) Workshop (2 Days)
and 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 webinars will be offered for the Corporations (C&S) and Partnerships (LLCs) Workshop on *October 1-2, 2026*. Individual Income Tax Update Workshop on *December 3-4, 2026* and *January 5-6, 2027*.

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



DYNAMIC TEACHING • NEW MATERIALS • WORKSHOP APPROACH

Corporations (C&S) and Partnerships (LLC) Workshop

2026 Summer Agenda

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 Development

New Legislation

One Big Beautiful Bill Act (OBBBA)

- Business Changes under OBBBA
 - Review after One Year

Proposed Legislation

- Homeownership Savings (H.R. 8709)
- Make the American Dream Real Again Act (H.R. 8677)
- Taxpayer Assistance and Service (TAS) Act (S. 393)
- Gas Tax Suspension Act (H.R. 8753)
- Skill Savings Account Act of 2026 (H. R. 8714)
- Charity Parity Act
- No Tax on R. V. Loans (H.R.8672)

Note: A Lot of Proposed Legislation

Small Business Issues

- Artificial Intelligence - How Does AI Affect Your Practice
- Depreciation Strategies
 - Bonus Depreciation
 - Section 179 Expensing
 - Other Changes
- Are You Providing Tax-free Meals and Lodgings to Your Employees?
- Worker Classification Changes - Reversing Guidance More Than 40-years Old
And Much, Much More

S Corporations

- Understanding Fringe Benefit Rules for the 2% Shareholders
- Do You Know What a Reasonable Wage Is?
- Tax Planning with QSUBS.
- Unraveling the Health Insurance Issues for the 2% Shareholders

Partnerships and LLCs

- Those Pesky Partnership Problems
- What are Guaranteed Payments to Partners?
- Partnership Form 8308 Reporting Requirements
- Limited Partners - Exemptions from Self-Employment Tax
 - Self-Employment Tax Planning
 - Alternative Strategies

Fringe Benefit and Retirement Strategies For Small Businesses

- Focus on Small Businesses Issues - Fringe Benefits and Retirement Plans
- How to Use Health Savings Accounts
 - For Retirement Purposes
 - Helpful Worksheets
- New - Trump IRA
 - What is It?
 - How Does It Work?

Working with the IRS

- 2026 Dirty Dozen List
- Are You Ready for an IRS Audit
- Audit ODDS
 - Using the IRS Data Book
- Quick Look Penalty Relief Guide - Expanding With Your Help

C Corporation Issues

- Why be a C Corporation?
 - What Are the Advantages and Disadvantages of Choosing to Be Taxed as a C Corporation as Opposed to an S Corporation?
- Section 351 Transfers
 - When does this apply?
 - What Information must Be Sent to IRS on the Corporation Side or Shareholder Side?
- Fringe Benefits
 - How are fringe benefits treated for a C Corporation Employee/Shareholder Compared to an S Corporation Employee/Shareholder?
 - What Fringe Benefits are Excluded from Shareholder/Employee's Income?

Ethics

- Does AI Have Any Impact on a Business and the Tax Community?
- Who Does the Tax Professional Represent?
- Who Can You Communicate With?

Advanced S Corporation Issues

- Sections 1244 and Stock Provision
 - What Are the Provisions and When Do They Apply?

Other Entity Issues

- Imputing Interest for Loans and Installment Sales. When Does Imputed Interest Apply?
 - How Is Imputed Interest Calculated?
 - How Is it Recorded on the Tax Return for the Lender/Seller?
 - How Is it Recorded on the Tax Return for the Borrower/Buyer?

Advanced Partnership Issues

- Centralized Audit Rules
 - What Are They?
 - Who Can Elect Out and What Are The Consequences of Electing Out?
 - Discussion of Form 8082
 - How to Amend Partnership Returns.
- Balance Sheets
 - Schedule M1 and M2
 - Ideas of Helping Find Errors When a Balance Sheet Doesn't Balance
 - What is Reported on the Schedules M1 & M2?

Recent Rulings, Cases, Common Questions

- Does a Refund of Tariffs Affect the Client
- New/Updated Forms for Business Entities
- Cases Involving the Business Focus
- IRS Rulings and Other Pronouncements

Corporations (C&S) and Partnerships (LLCs) Workshop (2 Days)
2026 Locations and Dates

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

FLORIDA

Ft. Lauderdale - Sept. 21 & 22

Orlando - Sept. 7 & 8

Sarasota - Aug. 24 & 25

INDIANA

Ft. Wayne - July 20 & 21

Merrillville/Schererville - July 21 & 22

LOUISIANA

***Baton Rouge** - Oct. 1 & 2

***New Orleans** - Aug. 20 & 21

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

NEVADA

Las Vegas - Sept. 9 & 10

NEW JERSEY

Atlantic City - Sept. 17 & 18

Saddlebrook - Aug. 5 & 6

NEW YORK

Tarrytown - Aug. 10 & 11

NORTH CAROLINA

Charlotte - Aug. 11 & 12

RHODE ISLAND

Providence - Aug. 4 & 5

SOUTH CAROLINA

Columbia - Aug. 25 & 26

TEXAS

Dallas - Sept. 8 & 9

Houston - July 16 & 17

California

San Diego Oct. 5 & 6

Live Group Webinar

Oct. 1 & 2, 2026

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, printing the course book in your office, or paying an additional fee for NCPE's traditional hard copy version of 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!

1040 Individual Income Tax Update Workshop (2 Days)

2026 Locations and Dates

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

You can now register for the 1040 Individual Income Tax Update Workshop along with the Corporations (C&S) and Partnerships (LLCs) Workshop to receive a discount when you register for both.

CALIFORNIA

San Diego - Dec. 10 & 11

COLORADO

Denver - Dec. 10 & 11

CONNECTICUT

Hartford - Nov. 16 & 17

FLORIDA

Ft. Lauderdale - Dec. 8 & 9

Orlando - Dec. 28 & 29

Pensacola - Nov. 23 & 24

Sarasota - Dec. 1 & 2

Tampa - Nov. 23 & 24

W. Palm Beach - Nov. 23 & 24

INDIANA

Ft. Wayne - Nov. 9 & 10

Merrillville/Schererville - Nov. 10 & 11

LOUISIANA

*Baton Rouge - Jan. 5 & 6, 2027

*Lafayette - Nov. 5 & 6

*New Orleans - Dec. 3 & 4

NEVADA

Las Vegas - Dec. 10 & 11

NEW JERSEY

Atlantic City - Jan. 14 & 15, 2027

Mt. Laurel - Nov. 18 & 19

Saddlebrook - Nov. 17 & 18

NEW YORK

Albany - Dec. 14 & 15

Long Island/Plainview - Nov. 16 & 17

Syracuse - Dec. 17 & 18

Tarrytown - Dec. 17 & 18

NORTH CAROLINA

Charlotte - Dec. 8 & 9

OHIO

Cleveland - Nov. 18 & 19

RHODE ISLAND

Providence - Dec. 14 & 15

SOUTH CAROLINA

Columbia - Nov. 30 & Dec. 1

TENNESSEE

Knoxville - Nov. 30 & Dec. 1

TEXAS

Dallas - TBA

Houston - Nov. 3 & 4

*Plano - Dec. 16 & 17

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

**Call LSIA to Register for
Louisiana Locations
(985)446-0484 or lsia.com*

Live Group Webinars

Dec. 3 & 4, 2025 or Jan. 5 & 6, 2027

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):

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

With NCPE's Famous Workbook: _____ \$485 Pre-registration fee (Includes printed workbook) _____ \$495 within 2 weeks of seminar (Includes printed workbook)	With PDF File Only: _____ \$460 Pre-registration fee (PDF file for attendee to download) _____ \$470 within 2 weeks of seminar (PDF file for attendee to download)
Live Group Webinar:	
_____ \$500 Pre-registration fee (Includes printed workbook)	_____ \$495 Pre-registration fee (PDF file for attendee to download)

You can now register for both seminars and receive a discount!

1040 Individual Income Tax Update Workshop (2 Days)

With NCPE's Famous Workbook: _____ \$485 Pre-registration fee (Includes printed workbook) _____ \$495 within 2 weeks of seminar (Includes printed workbook)	With PDF File Only: _____ \$460 Pre-registration fee (PDF file for attendee to download) _____ \$470 within 2 weeks of seminar (PDF file for attendee to download)
Live Group Webinar:	
_____ \$500 Pre-registration fee (Includes printed workbook)	_____ \$495 Pre-registration fee (PDF file for attendee to download)

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

Live: Corporations (C&S) and Partnerships (LLCs) Workshop (2 Days) _____ X \$ _____ = Total \$ _____
 Name(s) and Location(s) attending _____

Live Webinar: October 1 & 2, 2026
Corporations (C&S) and Partnerships (LLCs) Webinar (2 Days) _____ X \$ _____ = Total \$ _____
 Name(s) attending _____

Live: 1040 Individual Income Tax Update Workshop (2 Days) _____ X \$ _____ = Total \$ _____
 Name(s) and Location(s) attending _____

Live Webinar: Dec. 3 & 4 2026 or Jan. 5 & 6, 2027
1040 Individual Income Tax Update Webinar (2 Days) _____ X \$ _____ = Total \$ _____
 Name(s) and Dates attending _____

Total for Seminar(s) attending:	= Total \$ _____
\$20 discount if registering for both seminars	(Less) _____
	= Total \$ _____

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