# NCPE TAX SEMINARS, INC.

**2026 SUMMER AND FALL SERIES**

## Spark New Insights and Stay Ahead of Change.

**Be Prepared with NCPE's 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!

- ★ **Group Live Seminars** - NCPE's traditional group live seminars will be offered on a limited basis (see locations and dates section).
- ★ **Group Live Webinars** - NCPE's group live webinars will be offered for the Corporations (C&S) and Partnerships (LLCs) Workshop on October 1 & 2, 2026 and the 1040 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

Success *through* Seminars *and* Support

**DYNAMIC TEACHING • NEW MATERIALS • WORKSHOP APPROACH**

# NCPE Tax Seminars, Inc.

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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.

## 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

*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.*

# 2026 Summer Agenda

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

Live Seminar 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 Legislation

**One Big Beautiful Bill Act (OBBBA)**

- Business Changes Under OBBBA
  - Review After One Year

### Proposed Legislation

- Homeownership Savings Act (H.R. 8709)
- Make the American Dream Real Again Act (H.R. 8677)
- Taxpayer Assistance and Service (TAS) Act (S. 3931)
- Gas Tax Relief Act (H.R. 8753)
- Skill Savings Account Act of 2026 (H.R. 8714)
- Charity Parity Act (H.R. 8783 S. 4511)
- No Tax on RV 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 Lodging to Your Employees?
- Worker Classification Changes - Reversing Guidance More than 40 Years Old

And Much, Much More!

### S Corporations

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

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

### Other Entity Issues

- Imputed 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
  - Schedules M1 and M2
  - Help in Finding Errors When a Balance Sheet Doesn't Balance
  - What Is Reported on the Schedules M1 and 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

**And Much, Much More!**

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

# 2026 Locations and Dates

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

**CALIFORNIA**

**San Diego** - Oct. 5 & 6

**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

## Group Live 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!

# ncpe

IS DEDICATED TO SATISFYING THE GROWING DEMAND FOR MORE COMPREHENSIVE AND INFORMATIVE SEMINARS AMONG TAX PROFESSIONALS.

1040 Individual Income Tax Update Agenda will be finalized and announced in September.

1040 Individual Income Tax Update Workshop (2 Days)

# 2026 Locations and Dates

Group 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

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

## 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 - Dec. 18 & 19

## TEXAS

Houston - Nov. 3 & 4

*Plano - Dec. 16 & 17

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

## Group Live Webinars

Dec. 3 & 4, 2026 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)*

**Group Live 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)*

**Group Live 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* ____________________

____________________

**Group 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* ____________________

____________________

**Group 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 $**_____

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

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Phone (_____) ______________________ Fax (_____) ______________________

Email address(es) to send confirmation(s) and PDF file(s) to download: ______________

______________________

**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 32 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 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 41 years experience as a tax professional and 33 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 Riles 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 44 years and has been a speaker with NCPE for the past 43 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 fourth 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

NCPE Tax Seminars, 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 through its website: www.nasba.org

Field of Study - Recommended CPE Credit
Taxes (14 CPE), Behavioral Ethics (1 CPE), Regulatory Ethics (1 CPE)

IRS 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 preparation and accounting.

Upon completion of this course, participants will be able to apply New Tax Legislation and Ethics to advise and assist their clients in accounting and tax preparation.

Course Level: Intermediate in Accounting and Income Tax Preparation.
Participants need to have prior knowledge and experience in Accounting and Income Tax Preparation.

*No Advanced Prep is needed.*

## 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. 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.

*If you are disabled and will need assistance, please call, email, or fax NCPE.*