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★ **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.

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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)

FLORIDA

Ft. Lauderdale - Sept. 2 & 3

Orlando - Sept. 8 & 9

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

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NEW YORK

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Charlotte - Aug. 11 & 12

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Providence - Aug. 4 & 5

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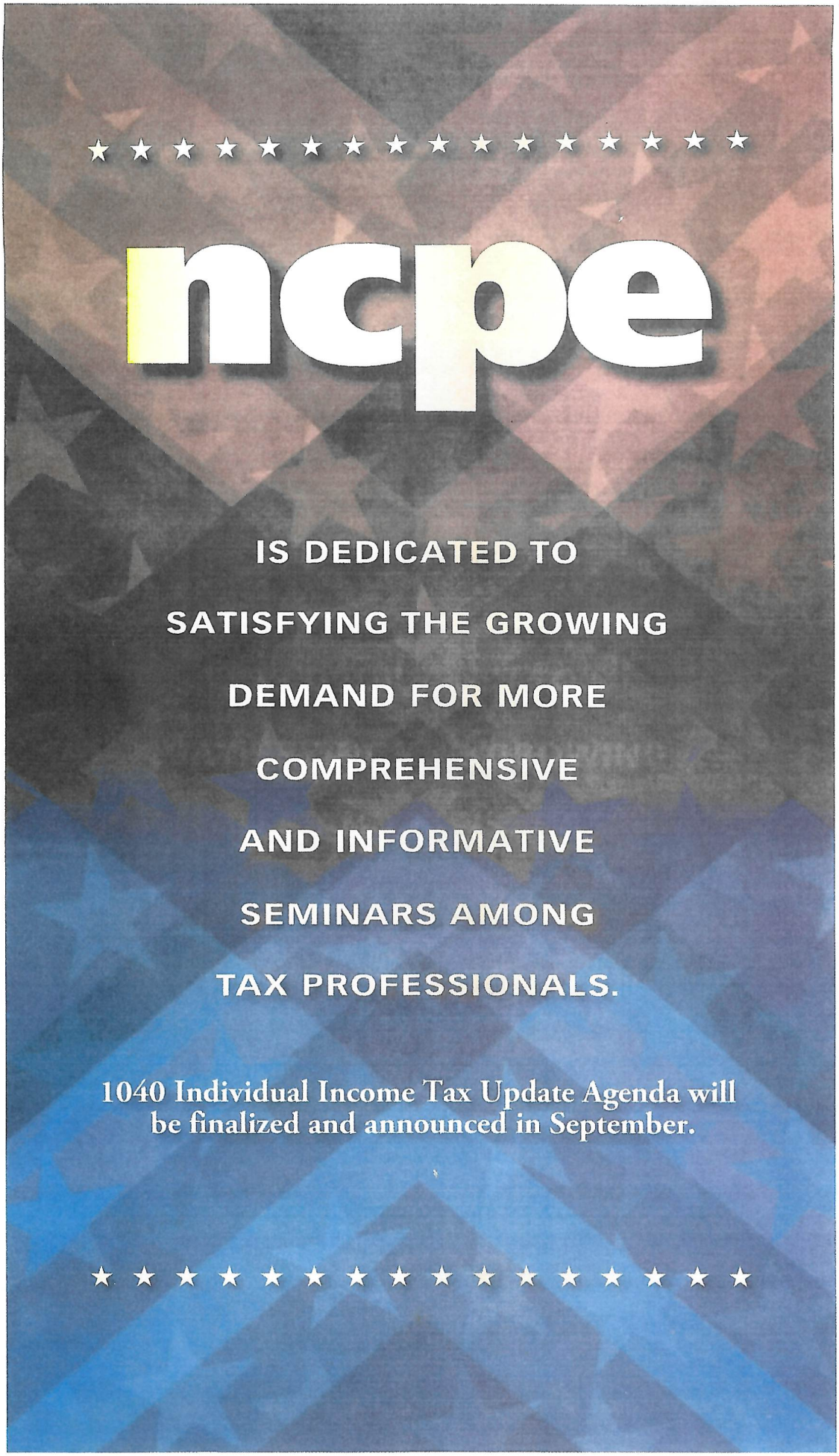
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Oct. 1 & 2, 2026

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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 Legislation
One Big Beautiful Bill Act (OBBBA)
2026 Individual Changes under OBBBA
Note: Most Changes Are for 2026
- Individual Alternative Minimum Tax (AMT)
- Deduction for Personal Exemption (Act Section 70103)
- Qualified Residence Interest Expense Deduction
- Personal Casualty Losses
- Termination of Miscellaneous Itemized Deductions Subject to the Two Percent of AGI Floor
- Limitation - Limitation on Tax Benefit of Itemized Deductions
- Wagering (Gambling) Losses
- Permanent Elimination of Moving Expense Deductions
- Contributions by Individuals to Scholarship-Granting Organizations
- Partial Deduction for Charitable Contributions of Individuals Who Do Not Itemize
- 0.5 Percent Floor on Individual Charitable Contributions
- Employer Payment of Employee Student Loans under Assistance Programs
- Trump Accounts - Special Type of IRA
- American Opportunity and Lifetime Learning Credits
- Estate and Gift Tax Changes
- Exclusion for Gross Income of Discharged Student Loans
- Achieving a Better Life Experience (ABLE) Accounts
- Saver's Credit - Qualified Retirement Savings
- Rollovers from Qualified Tuition Program to ABLE Accounts
- HSA Contributions Allowed if Insurance Is Bronze or Catastrophic
- Premium Tax Credit
- Direct Primary Care Service Arrangements Exist Side-by-Side with HSAs

2026 Business Changes under OBBBA
- Qualified Business Income
- Employer-Provided Child Care Credit - On-Site
- Child and Dependent Care Credit
- Paid Family and Medical Leave Credit
- Deductibility of Excess Business Losses under Section 461(i)
- C Corporation's Charitable Contributions - New 1% Floor on Deductions
- Excessive Employee Remuneration
- Low-Income Housing Tax Credit
- Qualified Opportunity Zones
- Bicycle Commuting Reimbursement Exclusion
- Business Meals Disallowed

New Trump IRA.gov (For Adults 2027)
2026 Clean Energy - What's Left? Not Much!
Proposed Legislation
- Make the American Dream Real Again Act (H.R. 8677)

Note: A Lot of Proposed Legislation - Will It Become Law?

Small Business Issues
- Tax Planning Strategies
  - Capital Gains and Investment Income
  - Creating Qualified Business Deductions
  - The Pension Plan That Should Not Be Delayed
- Accountable Plans - Must Have and Understand
  - Three Key Requirements
  - Only Way to Handle Employee Business Expenses
- **New Timely Mailing Rules for 2026**

Forms W-2, 1099 and 1098 Update
- How to Correct Incorrect Information Returns
- New Information Returns Reporting
  - Tips and Overtime
- 1099-K Update
- 1099-R Strategies - Box 6 Tax Decisions

Your Guide to Schedule C Planning and Preparation
- Step One: Is Your Business Engaged in for a Profit?
- Should You Employ Family Members?
- Cost of Goods Sold Issues
  - Some Issues as to Inventory and Underreporting Income
- Self-Employment Tax Strategies
- Why Use a Single-Member LLC?
- Special Health Insurance Rules
- Special Depreciation Strategies

Selected Tax Credits
- Most Home Energy and Clean Energy Credits Are No Longer
- Update - The Expanded Child Tax Credit and Earned Income Credit
- Paid Family and Medical Leave Act Credit - Permanent

Working With the IRS
- First Time Abatements Replaced
  - The New Automatic Exemption from a Penalty (AEP)
- Dirty Dozen List - Frauds and Scams
- Updated Quick Look Penalty Abatement Guide - Attendee Participation
- Other IRS Changes of Interest

Ethics - For Tax Professionals
- Does AI Work for the Tax Business?
- Are There Circular 230 Concerns?
- When a Client Dies, Who Can You Talk To?
- Engagement Letters, Should You Use Them?

Divorce - Who Gets The Most?
- When Does it Happen and Who Gets the Kids?
- Who Gets the Stuff?
- How Does the Year of Divorce Tax Return Look?
- What Happens after the Divorce?
- Can You Work with Both Parties, Before, During and After?

Death - And Taxes
- What Forms Should Be Filed?
- What Income Belongs on the Final Return?
- Are There Special Elections and Planning Strategies That Apply?
- Should Portability Be a Part of the Discussion?

Gift Tax Returns
- Is Form 709 Filed When it Should Be?
- Who Should File?
- Who Has to Pay the Tax?
- What Information Do You Need?

Form 4797 - Unlocking the Maze
- What Kind of Sales Belong on this Form?
- How Do Installment Sales Involve the Form?
- What Happens When a Business Is Sold?
- Is the Form Used for Anything Other than Sales?

Rulings, Cases, and Questions - Challenging
- Are There Any New Surprises from the IRS?
- What Do the Courts Have to Say?
- What Questions Are Tax Professionals Asking?

Form 8949 Codes
- Why Are There Codes on Form 8949?
- What Kinds of Situations Require Codes?
- Are There New Codes?

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.

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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.



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