North Carolina Society & South Carolina Society of Enrolled Agents announce

THE 11th ANNUAL CAROLINA CONNECTION 2016 CONVENTION and CE SEMINAR

In Beautiful Wrightsville Beach, NC
When: May 18th to May 20th, 2016
Where: Holiday Inn Resort, Wrightsville Beach, NC
Why: Earn 18 hours of the best Continuing Education

We are offering 2 separate educational tracks.
Network with tax pros from east to west.
Win great items at our Raffle Fundraiser.
Earn up to 18 hours of Continuing Education.
Registration cost includes breaks and lunch on each day of the seminar.

**Representation Track**
With Bryan Gates, EA

- The Dreaded Code Sections
- 7203 and 6020: Assisting Non-Filers
- IRS Extreme Collection Measures: Transferees, Successors & Alter Egos
- Using the CAP Appeals and CDP Hearing Process Effectively
- Resolving Molehills Before They Become Mountains
- Examination Irregularities and Statutory Protections
- Audit Reconsiderations: When & How
- Claims for Refunds as Protective Devices

**Tax Track**
with Frank Degen, EA, USTCP

- Statute of Limitations
- Preparing Form 1040 (with help from the Tax Court)
- Identity Theft Issues
- Math Error Authority
- Testing Your Tax IQ
- Gift Tax Issues
- FBAR/FATCA
- Section 72(t) Exceptions
- Tax Research in the IRM
- Penalty Abatement/Reasonable Cause

Registration and Payment forms available online at www.ncseaonline.org and www.scsea.org.
CAROLINA EAs Re-CONNECT PROGRAM & SCHEDULE

**Wednesday, May 18, 2016**

3:00pm – 4:00pm  Registration & Check-In
4:00pm – 5:50pm  Joint Kickoff Ethics Session (2 CE hours) - Frank Degen, EA, USTCP

**Thursday, May 19, 2016**

7:00am – 8:00am  Registration
8:00am – 11:50am  Dual Track Classes (with appropriate breaks)
11:50am – 12:50pm  Lunch
12:50pm – 1:50pm  NC and SC Annual Meetings
1:50pm – 5:30pm  Dual Track Classes (with appropriate breaks)

**Friday, May 20, 2016**

8:00am – 11:40am  Dual Track Classes (with appropriate breaks)
11:40am – 12:40pm  Lunch
12:40pm – 4:30pm  Dual Track Classes (with appropriate breaks)

The Tracks offered this year are either Representation OR Tax.

We will be unable to offer the splitting of tracks. Since space is limited, please register early to guarantee your choice of tracks.

**Representation Track** with Bryan Gates, EA

With 50 years of experience in tax law including 10 early years with the IRS, Bryan Gates’ impressive resume includes three decades of teaching IRS practice and procedure to Enrolled Agents and CPAs and Attorneys. He is the initiator of the NAEA’s acclaimed National Tax Practice Institute, and the founder of NAEA’s EA Journal. He is an honorary Life Member of the Florida Society of Enrolled Agents and has served the National Association of Enrolled Agents in various capacities, receiving both of the organization’s most prestigious awards: the Founders Award and the Excellence in Education Award. Most recently, he was awarded The Big Idea Award as the “father” of NTPI.

Bryan is the editor of West Group’s Internal Revenue Manual, Abridged & Annotated and a principal of the American Academy of Tax Practice that conducts conferences for advanced tax law practitioners in Annapolis and Las Vegas each year in July and September, respectively. Bryan is the author of AATP’s Ultimate IRS Communicator with over 120 get it done pattern letters for tax law practitioners and The IRS on Bankruptcy, an authoritative source for answers to client questions on bankruptcy law.

**Tax Track** with Frank Degen, EA, USTCP

Frank Degen, EA is a self-employed practitioner in Setauket (Long Island), New York. He has a Bachelors degree in mathematics from Iona College and a Masters degree from Johns Hopkins University. He became an Enrolled Agent in 1984.

Frank is a fellow of the National Tax Practice Institute. He is also a non-attorney admitted to practice in the United States Tax Court.

Frank served two terms as President of the National Association of Enrolled Agents (NAEA). His first term was during the 2005-2006 year; his second term was during the 2012-2013 year. He served as NAEA GRC Chair for 4 years (2006-2010). He also previously served two terms as an NAEA Director. He was a three term president of the New York State Society of Enrolled Agents (NYSSEA) and was awarded the NYSSEA Founders Award in 1999. He received the NAEAs Excellence in Public Awareness Award in 2001, the NAEA EA Mentor Award in 2004, the prestigious NAEA Founders Award in 2006 and the NAEA Advocacy Award in 2013.

He has been quoted extensively in publications such as The Wall Street Journal, Business Week, US News and World Report, USA Today and Kiplingers. He has done many radio interviews for NAEA, including repeated interviews with MarketPlace Money on National Public Radio, is a three-time panelist on TaxTalkToday and has appeared on the NBC Nightly News. He has testified on behalf of NAEA before the IRS Oversight Board, the Senate Finance Committee and the House Ways & Means Oversight Sub-Committee. He was chosen three times by Accounting Today to its “Top 100” list. He served a three year term on the Internal Revenue Service Advisory Council (IRSAC) and was Chair in 2009.
THE 11th ANNUAL CAROLINA CONNECTION
2016 CONVENTION and CE SEMINAR

Classes begin Wednesday, May 18, 2016, at 4pm and end Friday, May 20, 2016, at 4:40pm.

Early Bird Special - by March 31, 2016:
- Register for CE by March 31, 2016 to be entered in a drawing to win your Spring 2016 CE Event Registration Fee.
- Register at the Hotel by March 31, 2016 to be entered in a drawing for 2 standard nights accommodations for May 18 and May 19, 2016.

EDUCATION REGISTRATION Form - Your registration fee includes 2 lunches plus breaks during the CE event.

*Name as it appears on your PTIN registration card. (P+8 digits)
PTIN as it appears on your PTIN registration card

Address, City, State, Zip

Designation - EA, CPA, Esq., Other: ___________________ Email: ___________________@_______________________

Phone #: ___________________ Fax #: ___________________

Education OPTIONS - You must choose between Representation Track or Tax Track.

Exclusive Offer for Attending NAEA Members: Enhance the skills of your employees. Bring non-member employees with you for member price. Please provide non-members’ names and PTINs on a separate sheet.

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<th>Participant</th>
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Extra Books (indicate Tax or Rep) 25.00 x (# of books) 25.00 x (# of books) REP TAX
(for Registered Attendees only)

$ __________ Total Cost

We request that all participants register online. This will ensure that we have the correct information in our database including your PTIN. Once you register and make payment online, you will receive confirmation emails. Non-members can use the non-member link on the website. NCSEA members must sign in to obtain their discount. SC Members will need to use the registration code “SCSEA” to register online and receive member rates. If you have forgotten your password, click the “Forgot password” link, enter the email that National (NAEA) has on file, and you will be directed to setup a new password. For security reasons, we do not have access to any member’s password.

You may pay by check or credit card.
- Check – Send a check payable to “NCSEA” with your registration form to the address below.
- Credit card - Complete the information below and fax registration form to 828-464-8300.

VISA _____ MasterCard _____ Discover _____ American Express _____ Expiration Date: ___ / ___ / ___

Card #: ___________________________________________ Card Security #: __________

Name as it appears on card: _______________________________ _________________________________

Signature: __________________________________________________________________________

How did you hear of the seminar: ___Email ___ Brochure ___ EA Journal ___ Postcard ___ NAEA Member ___NAEA Website ___ NCSEA Website ___ Friend ___ Other

Please fax or mail your payment and registration form to: North Carolina Society of Enrolled Agents
or register & pay online at www.ncseaonline.org. You must log in to register and pay online.

Refund Policy: For a full refund, all cancellations must be sent to Candace Cansler in writing by April 30, 2016.

% Candace Cansler, NCSEA Administrator
P.O. Box 937
Conover, NC 28613
Fax: 828-464-8300
Approved courses for Spring 2016 Carolina Connection CE Event

The following programs have been approved for required IRS Continuing Education Credits for Enrolled Agents. Other than for EAs and ERPAs, the IRS currently does NOT require continuing education or mandatory testing for any other tax return preparer or PTIN holder (non-EAs). Participation in these programs is voluntary for Other Tax Return Preparers (OTRPs). Continuing education credits will be posted to PTIN accounts for any participants who provide their complete and correct PTINs, regardless of credentials. To ensure that your continuing education credits appear correctly in your PTIN account, please provide your PTIN and name as they appear in your PTIN account upon registration. It is your responsibility to provide the correct information. Reminder: CE providers are not required to submit program data to the IRS in real time, so your credits may appear in your PTIN account on a delay.

Attendees at our Spring 2016 CE Event may earn up to 2 hours of IRS Ethics CE and 16 hours of IRS Federal Tax Law CE in either the Representation Track or the Tax Track. We are unable to split tracks for the 2016 Spring CE Event. All topics and courses are subject to change.

CPAs, Attorneys, and other professionals should check with their licensing state boards or organizations to determine if credit applies for their continuing education. NCSEA is not a registered sponsor of NASBA Continuing Professional Education.

ETHICS presented by Frank Degen, EA, USTCP

Substantial Authority
VNKSH-E-00096-16-I 2 hours IRS CE Ethics Approved for Enrolled Agents/Return Preparers
Knowledge of the Substantial Authority Standard is crucial for practitioners who wish to avoid the preparer penalties under §6694 and protect their taxpayers from the substantial understatement penalties under §6662. This session will use the regulations at §1.6662-4(d) to review the standard, the evaluation of authorities, the nature of the analysis and the types of authority. Relevant Court cases will be used and attendees will discuss situations involving the standard. The instructor will entertain questions as appropriate in this live group, in-person presentation.

REPRESENTATION TRACK presented by Bryan Gates, EA

IRS Examination and Collection Dispute Resolution Opportunities
VNKSH-T-00100-16-I 16 hours IRS CE Federal Tax Law Approved for Enrolled Agents/Return Preparers

This instructor-led program combines seven (7) segments into a sixteen CE hour presentation conducted over a two-day seminar period. Topics included under IRS Collection Matters: The Dreaded Code Sections 7203 and 6020: Assisting Non-filers; IRS Extreme Collection Measures: Transferees, Successors, and Alter Egos; and Using the CAP Appeals and CDP Hearing Processes Effectively.

Topics covered under IRS Examination Matters: Resolving Molehills (ME Notices, CP2000s and CAWR Matches) before they become Mountains; Examination Irregularities and Statutory Protections; Audit Reconsiderations: When and How; and Claims for Refund as Protective Devices.
The program is designed to keep practitioners aware of the changing delegations of authority within the IRS organization and to insure that participants know the possible dispute resolution opportunities experienced taxpayer representatives regularly need. The instructor relates the responsibilities of the IRS at all levels to the actual work of IRS technical employees with whom practitioners actually do business. The objective of this program is to maximize the ability of participants to make presentation to the IRS relating to a taxpayer’s rights, privileges, or liabilities under laws and regulations administered by the IRS including communicating with IRS examination and collection function officials; representing taxpayers at conferences, hearings, or meetings; and preparing and filing required documents with the IRS.

**TAX TRACK presented by Frank Degen, EA, USTCP**

**2016 NCSEA/SCSEA Tax Track: Topical Issues for the Tax Practitioner**

**Statute of Limitations** - The general rules are simple - 3 years to assess tax and 10 years to collect the assessed tax. This live-group session will look at some common but not routine Statute of Limitations issues that practitioners may encounter in their practice. Topics include amended returns, FATCA, SFRs and other exceptions to the general rules.

**Preparing Form 1040 (with an assist from the Tax Court)** - There is sometimes uncertainty as to the correct placement of items on Form 1040, Schedules A and C. This session will review decisions of the Tax Court that enable enrolled agents to make the right choices in preparing a taxpayer’s 1040 return.

**Identity Theft Issues** - The IRS has identified Identity Theft as one of the scams in the notorious IRS "Dirty Dozen" list. This session will review IRS efforts to curtail the problem, cover salient sections in the IRM and provide an update of procedures (such as getting a copy of a fraudulently filed return) involving Identity Theft.

**Math Error Authority** - Over 2 million IRS Notices were sent to taxpayers in 2014 that involved the use of the Math Error Authority found in IRC §6213(b). This session will cover what math error authority is, how a math error notice differs from other IRS notices, and how a summary assessment of tax can be made without a notice of deficiency. The session will further look at the 60-day period for a taxpayer to contest the assessment and what can be done if the 60-day period has passed.

**Testing Your Tax I.Q.** - This session will focus on advanced topics for tax preparation and representation. Points of emphasis will be on what constitutes gross income, constraints in deductions involving charitable contributions and business expenses. Appropriate citations from the Internal Revenue Code, the income tax regulations and various revenue rulings will be provided. While the instructor will lead the session, attendees will be encouraged to participate in the discussions in this live group, in-person presentation.

**Gift Tax Issues** - Gifts are often more than “giving a check” to a family member. This session will look at some of the issues enrolled agents might encounter in filing a Form 709 including the implications of creating a life estate and the gift tax consequences of remainder interests. The IRC §7520 rates and Table S will be discussed.

**FBAR/FATCA** - The increased IRS compliance programs on “foreign” accounts requires practitioners to be knowledgeable about the reporting requirements for both FinCEN 114 (FBAR) and Form 8938 (FACTA). This session will review and contrast the two different requirements and update the new FBAR filing deadlines.

**Avoiding the 10% Penalty on Early Distributions** - A premature distribution from a retirement plan can create an addition to the tax (aka the 10% penalty) as determined in IRC §72(t). This session will identify the many exceptions, and we will look at some of the possible “gotchas”. The session will include exceptions from recent legislation and appropriate Court citations to help practitioners in advising clients as to whether or not the 10% addition to tax is applicable.

**Tax Law Research in the IRM** - It is imperative that Circular 230 practitioners understand what constitutes authority. This session will cover the content of §4.10.7 of the Internal Revenue Manual (IRM) – Issue Resolution. This section is “unknown” to most, but it provides an informative review of tax law research and the sources of authority.

**Penalty Abatement - Understanding Reasonable Cause** - Penalties are frequently imposed by the IRS under §6651 (late filing/late paying) and §6662 (accuracy related). This session will look at the concept of reasonable cause and will help enrolled agents in their efforts to have proposed penalties be abated by the Service. The IRM and Tax Court cases will be cited as part of the process in achieving penalty relief.