



**North Carolina Society
&
South Carolina Society
of Enrolled Agents
announce**



**THE 13th ANNUAL
CAROLINA CONNECTION
2018 CONVENTION and
CE SEMINAR**

In beautiful Wrightsville Beach, NC

When: May 23rd to May 25th, 2018

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 **Robert E. McKenzie, Esq.**

- 2018 IRS Representation Update
- Your Bankruptcy
- Tax Questions Answered
- IRS Criminal Investigation -
The Role of the EA
- Successfully Negotiating
Offers in Compromise
- IRS Audit Reconsideration
- Reducing IRS Penalties
- IRS Examinations of Cash Intensive Businesses
- Fraudulent Conveyances & Nominee Liens

Tax Track
With **Kevin C. Huston, EA, USTCP**

- K1s & Publicly Traded Partnerships
- Repair vs Capitalize vs Bonus vs 179
- Form 3115 – Missed Depreciation
- Tax Cuts and Jobs Act
- Final 1040 of a Decedent
- Initial 1041 of an Estate
- Basics of Trusts for Tax Pros
- Reading a Trust Document

**For detailed information on topics, please scroll down to the
bottom of the online brochure.**

Topics and speakers are subject to change.

Registration, payment forms, and [hotel information](#) available
online at www.ncseaonline.org and www.scsea.org.

CAROLINA EAs Re-CONNECT PROGRAM & SCHEDULE

Wednesday, May 23, 2018

3:00pm – 4:00pm Registration & Check-In
4:00pm – 5:50pm Joint Kickoff Ethics Session (2 CE hours)– Kevin C. Huston, EA,USTCP, MBA
2018 Ethics Jeopardy

*Please use this evening to enjoy and explore
Wrightsville Beach and nearby Wilmington at your leisure.*

Thursday, May 24, 2018

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*)

*Please use this evening to enjoy and explore
Wrightsville Beach and nearby Wilmington at your leisure.*

Friday, May 25, 2018

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

***Participate in our RAFFLE on Wednesday and Thursday!!
A GREAT SOCIETY FUNDRAISER!
Lots of fun and lots of bargains!***

ACCOMMODATIONS

[Holiday Inn Resort Wrightsville Beach 1706 North Lumina Avenue,
Wrightsville Beach, NC 28480](#)

Nightly Room Rate: \$154.00 Standard room \$184.00 Oceanfront room

This special rate applies for nights of May 23 and May 24, 2018, and is available until **April 22nd** or **until our block of rooms is filled**, whichever comes first. Access the [direct link here](#) to make your [room reservations online](#) or call 1-877-330-5050 or 910-256-2231. Your group code is [SEA](#).

The Holiday Inn Resort is excited to welcome NCSEA & SCSEA guests to the Holiday Inn Resort Wrightsville Beach NC. The caring & professional staff is at your service to make your stay memorable. Whether you are flying or driving in, the Complimentary Shuttle is available to pick-up or drop off at the Wilmington International Airport (ILM). You may schedule your flight times with the hotel's Bellman. The shuttle also drives around the island and as far away as Mayfaire Town Center, about 3-3.5 miles away.

The shuttle route encompasses plenty of restaurants, shopping, sightseeing and museums, spas and parks. Also, the Guest Activities desk can help with recommendations on where to eat and sites to enjoy. The hotel is only a fifteen minute drive to Wilmington for those who want to venture further.

The Tracks offered this year are either Representation OR Tax.
We will be unable to offer the splitting of tracks. Since space is limited in both tracks, please register early to guarantee your choice of tracks. Topics & speakers are subject to change.

Representation Track with Robert E. McKenzie, Attorney

- *2018 IRS Representation Update
- *Your Bankruptcy Tax Questions Answered
- *IRS Criminal Investigations: The Role of the EA
- *Successfully Negotiating Offers in Compromise
- *IRS Audit Reconsideration
- *Reducing IRS Penalties
- *IRS Examinations of Cash-Intensive Businesses
- *Fraudulent Conveyances & Nominee Liens



Robert E. McKenzie is a partner of the law firm of Saul Ewing Arnstein & Lehr LLP of Chicago, Illinois, concentrating his practice in representation before the Internal Revenue Service and state agencies. He has lectured extensively on the subject of taxation. He has presented courses before thousands of CPA's, attorneys and Enrolled Agents nationwide. He has made numerous media appearances including Dateline NBC and The ABC Nightly News. He dedicates a major portion of his time to representation before the IRS. Mr. McKenzie recently received the American Bar Association Civil and Criminal Tax Penalties Committee's Jules Ritholz Award. The award recognizes McKenzie's dedication and achievement in the field of tax controversy. From 2009 to 2011, Mr. McKenzie was a member of the IRS Advisory Council, which advises IRS management. He has been selected as a Fellow of the American College of Tax Counsel and serves as its President. He was vice chair of the ABA Tax Section (2003-2005). Mr. McKenzie is past chairman of the Employment Tax Committee, past co-chair of the Task Force for Bankruptcy Legislation of the ABA Section on Taxation and past chairman of the Chicago Bar Association Federal Tax Committee. He was Dean of the National Tax Practice Institute (1998-2002). Additional information can be found on Mr. McKenzie's website, mckenzielaw.com, where he also keeps an active tax blog.

Mr. McKenzie received his J.D. with High Honors from the Illinois Institute of Technology, Chicago Kent College of Law.

Tax Track with Kevin C. Huston, EA, USTCP, MBA

- *K1s & Publicly Traded Partnerships
- *Repair vs Capitalize vs Bonus vs 179
- *Form 3115 – Missed Depreciation
- *Tax Cuts and Jobs Act
- *Final 1040 of a Decedent
- *Initial 1041 of an Estate
- *Basics of Trusts for Tax Pros
- *Reading a Trust Document



Kevin C. Huston, EA, USTCP, MBA, ChFC, CLU is the president of Blue Ridge Tax Advisors, Inc., a tax, representation, and wealth-management firm in Asheville, NC. Kevin received his BS degree in Business Management from Oakland University in Rochester Michigan, and his MBA in International Business from Georgia State University in Atlanta. In addition, Kevin holds the Chartered Financial Consultant (ChFC), and the Chartered Life Underwriter (CLU) designations from The American College in Bryn Mawr, Pennsylvania. Kevin is an enrolled agent with 30 years' experience preparing tax returns, a Fellow of the National Tax Practice Institute (NTPI) and was admitted to practice before the United States Tax Court in 2013. A nationally known tax instructor over the past 25 years, he has instructed at NATP and NAEA's National Conferences, NTPI, Drake Software tax update

schools, California Society of Enrolled Agents Super Seminars, and numerous other state tax associations. He has authored several tax and financial articles for professional journals. In 2017, Kevin was awarded the NAEA Excellence in Education Award.

Please scroll down to the bottom of the brochure for information on IRS Continuing Education. Topics and speakers are subject to change. Please check back for updated information.

The [Askew Foundation, Inc.](http://www.ncseonline.org) is offering a scholarship to attend the 2018 Carolina Connection CE Event. Scroll **down** to News & Benefits on www.ncseonline.org for [information](#) and to access an [application](#).

**THE 13th ANNUAL CAROLINA CONNECTION
2018 CONVENTION *and* CE SEMINAR**

Classes begin Wednesday, May 23, 2018, at 4pm and end Friday, May 25, 2018, at 4:50pm.

Early Bird Special - by March 31, 2018:

- Register for CE by **March 31, 2018** to be entered in a drawing to **win** your Spring 2018 CE Event Registration Fee.
- Register at the [Hotel](#) by **March 31, 2018** to be entered in a drawing for [2 standard nights' accommodations](#) for May 23 and May 24, 2018.

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.

<u>Participant</u>	<u>Register by April 30, 2018</u>	<u>Register after April 30, 2018</u>	<u>Your Cost</u>	<u>Track Choice (circle one)</u>
NAEA Member:	\$350.00	\$375.00	_____	REP TAX
Non-NAEA Member:	\$450.00	\$500.00	_____	REP TAX
Member's Non-member Employee:	\$350.00 x _____ (# of employees)	\$375.00 x _____ (# of employees)	_____	REP TAX
Extra Books (indicate Tax or Rep) (for Registered Attendees only)	30.00 x _____	(# of books)	_____	REP TAX
			\$ _____	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:
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, 2018.

North Carolina Society of Enrolled Agents
% Candace Cansler, NCSEA Administrator
P.O. Box 937
Conover, NC 28613
Fax: 828-464-8300



North Carolina Society of Enrolled Agents

IRS Approved Continuing Education Provider Number VNKSH

Approved courses for Spring 2018 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 2018 CE Event may earn up to 2 hours of IRS Ethics CE, 14 hours of IRS Federal Tax Law CE, and 2 hours of Federal Tax Law Update CE in the Representation Track or 2 hours of IRS Ethics CE, 10 hours of IRS Federal Tax Law CE, and 6 hours Federal Tax Law Update CE in the Tax Track. We are unable to split tracks for the 2018 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.

Please continue to check back for updated information on topics and speakers.

ETHICS presented by Kevin C. Huston, EA, USTCP, MBA

Ethics Jeopardy 2018

2 hours IRS Ethics CE

This session provides a Jeopardy-style game show approach to real life issues from Circular 230, IRS substantial authority, avoiding preparer penalties and recent developments in tax preparation and representation. Attendees will enjoy testing their knowledge and engaging in lively discussion as we probe the right thing to do even when no one is looking. Learn and review ethical concepts to protect your practice, and discuss best practices in dealing with real-life ethical issues facing the Circular 230 practitioner. Kevin Huston, USTCP, EA leads this live group, in-person activity.

REPRESENTATION TRACK presented by Robert E. McKenzie, Attorney

Topics covered in the Representation Track are the same as previously listed. However, program numbers have been updated to reflect changes to the materials that were affected by the latest report from the Taxpayer Advocate's Office. Because of this, participants in the Representation Track can now earn 14 hours of IRS Federal Tax Law CE, 2 hours of Federal Tax Law Update CE, and 2 hours of IRS Ethics CE. Please note that excess Federal Tax Law Update courses taken in a calendar year will count toward the Federal Tax Law requirement for that calendar year for those participating in the Annual Filing Season Program.

2018 Representation Update

2 hours IRS Federal Tax Law Update CE

In this Representation Update, the instructor reviews the latest available statistics from the IRS and highlights the latest issues outlined in the Taxpayer Advocate's 2017 Annual Report to Congress presented January 10, 2018. He will emphasize the ongoing problems as a result of the cuts in the IRS' budgets and the corresponding reduction in the

quality of service that it provides, including a dramatic cutback in its enforcement efforts. This course will examine the methods the IRS is using in this new enforcement climate. It will cover new IRS examination and collection priorities and procedures, IRS criminal investigation initiatives, recent important developments for practitioners, and taxpayer advocate services. Other topics to be discussed in this live group presentation include problems in the tax system, new procedures at IRS campuses, and the impact of new IRS leadership.

Representing Tax Clients Before the IRS: Issues for Circular 230 Practitioners 14 hrs IRS Federal Tax Law CE

Topics in this live group, in-person program include Your Bankruptcy Tax Questions Answered; Successfully Negotiating Offers in Compromise; IRS Audit Reconsideration; Reducing IRS Penalties; IRS Criminal Investigation–The Role of the EA; IRS Examination of Cash-Intensive Businesses; and Fraudulent Conveyances and Nominee Liens. The instructor will offer detailed insight into options taxpayers may have to reduce their tax liabilities and methods to get IRS penalties reduced. He will examine representation issues in which the practitioner needs to exercise caution in dealing with the taxpayer and the IRS while protecting the taxpayer's rights and privileges. These include audits of cash-intensive businesses, IRS criminal investigations, and the IRS' approach in seeking to collect from third parties who may own property on behalf of a taxpayer or who have had property conveyed to them by a delinquent taxpayer.

TAX TRACK presented by Kevin C. Huston, EA, USTCP, MBA

Topics covered in the Tax Track are the same as previously listed. However, we have updated the program numbers to reflect changes to the materials that were affected by the Tax Cuts and Jobs Act. Because of this, participants in the Tax Track can now earn 10 hours of IRS Federal Tax Law CE, 6 hours of Federal Tax Law Update CE, and 2 hour of IRS Ethics CE. Please note that excess Federal Tax Law Update courses taken in a calendar year will count toward the Federal Tax Law requirement for that calendar year for those participating in the Annual Filing Season Program.

K-1s and Publicly Traded Partnerships

2 hours IRS Federal Tax Law

This live-group course examines how to properly handle K1s from partnerships, S-corporations, estates, and trusts, including a review of K1s from Publicly Traded Partnerships and the implications of additional information provided by the PTP. Emphasis is placed on what the 1040 preparer needs to know about the K-1, where to put the information presented, and special considerations for basis, distribution and disposition rules. The instructor will discuss passive activities, define active and material participation, address the limitations of shareholder's, partner's, and at-risk basis, and detail how to carry line item entries from K1s to the 1040.

Repair vs Capitalize vs Bonus vs 179

2 hours IRS Federal Tax Law Update

This course compares the recent repair regulations with the new options under the Tax Cuts and Jobs Act for bonus depreciation and section 179 expensing. Several examples are used to illustrate the choices as the instructor explores planning opportunities. Participants in this live-group presentation will better understand if they have a basic knowledge of Schedule C and Schedule E rental issues.

Form 3115 – Missed Depreciation

2 hours IRS Federal Tax Law

This course explains how to properly use Form 3115 to correct improper or missed depreciation and how to make the §481 adjustment. The instructor in this live-group presentation will also discuss opportunities to take the correction in one year or spread it over four years. Participants should have a basic understanding of depreciation as taken on Schedules C and E.

Key Provisions of the Tax Cuts and Jobs Act

2 hours IRS Federal Tax Law Update

A review of the Key Provisions of the Tax Cuts and Jobs Act. In this live group, in-person presentation, you'll get in-depth coverage of this 2017 legislation affecting 2018 tax returns. The instructor will primarily focus on the most significant changes to the taxation of individual taxpayers on Form 1040 and discuss new provisions affecting Form

1040s not present in pre-2018 tax law. The instructor will work through examples to show the tax differences between the tax law in 2017 and tax law in 2018 and future years. The instructor will also touch on some of the other provisions of the act.

Final 1040 of a Decedent

2 hours IRS Federal Tax Law

When a taxpayer dies, the final 1040 return offers opportunities to make post-mortem choices which may positively impact the tax liabilities of beneficiaries. The final 1040 is often the most complex return for a taxpayer, and if the return exactly matches the reporting documents, it is probably incorrect. In this live-group presentation, the instructor discusses those nuances and differences.

Initial 1041 of an Estate

2 hours IRS Federal Tax Law Update

A decedent's estate may have a tax filing obligation, and the choices made on the initial return could create significant tax-savings. Since the Tax Cuts and Jobs Act impacted estates and trusts, this live-group presentation will include a discussion of the changes for 2018 and later years as the instructor explores what goes on the 1041 and what does not.

Basics of Trusts for Tax Pros

2 hours IRS Federal Tax Law

Trust tax returns have some similarities with 1040 individual tax returns, but many more differences. Before a tax professional begins to prepare a 1041 for a trust, he/she should understand what a trust is, the many uses of trusts, and the accounting differences for trusts. In this live-group presentation, the instructor will lay the groundwork for understanding the client's trust.

Reading a Trust Document

2 hours IRS Federal Tax Law

Before preparing a 1041 for a trust, a preparer should review the governing document. Though most tax professionals are not attorneys, they still must be able to read and understand the provisions in the governing trust document in order to properly prepare the 1041. In this live-group presentation, the instructor will dissect the trust document and provide a tax perspective of the various common clauses generally seen in the document.