



**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](http://www.ncseaonline.org) and [www.scsea.org](http://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  
**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, Esq.**

- \*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](http://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**

- \*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](http://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
			\$ _____	<b>Total Cost</b>

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](http://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 and 16 hours of IRS Federal Tax Law CE in the Representation Track or 2 hours of IRS Ethics CE, 14 hours of IRS Federal Tax Law CE, and 2 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**

**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, Esq.**

### **Representing Tax Clients Before the IRS: Issues for Circular 230 Practitioners 16 hours IRS Federal Tax Law**

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; Fraudulent Conveyances and Nominee Liens; and a 2018 IRS Representation Update. The instructor will offer detailed insight into options taxpayers may have to reduce their tax liabilities. 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. The instructor will cover the latest IRS examination and collection priorities and procedures, IRS criminal investigation initiatives, recent important developments for practitioners, and taxpayer advocate services.

## **TAX TRACK presented by Kevin C. Huston, EA, USTCP**

### **NCSEA – SCSEA Tax Track - Preparing Not So Ordinary Returns**

**14 hours IRS Federal Tax Law CE**

This live-group in-person presentation focuses on unusual tax situations practitioners may not face every year. Discussions will include whether expenses should be treated as repairs or capitalized, whether to take bonus depreciation or the 179 deduction, and how to correctly file a 3115 when incorrect or missing depreciation is discovered. The instructor will cover income and deduction items for final 1040s of decedents, initial 1041s for estates, and the basics of trusts, including a session on reading trust documents as they relate to tax preparation. Topics also include 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. The instructor will discuss passive activities, define active and material participation, address the limitations of shareholder's basis, partner's basis, and at-risk basis, and detail how to carry line item entries from K1s to the 1040.

### **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.