North Carolina Society of Enrolled Agents

Presents

An Exceptional Fall Education Event

Date: **September 21 & 22, 2017 (Thursday and Friday)**
Location: **Embassy Suites Hotel - Greensboro Airport, Greensboro, NC**

Join us for an exciting and informative two days covering topics all tax practitioners can use in advising their clients. Many of our favorite speakers are returning by popular demand, and we are thrilled to add to our roster several experienced speakers who have not presented at our events before.

Thursday, September 21, 2017: 7-8 a.m. Registration – Session begins at 8:00 a.m.

- **2017 Federal Income Tax Law Update** – **Keith A. Wood, Attorney, CPA,** (1 hour IRS CE)
- **IRS Mediation: Pros & Cons** – **Brent Solomon, EA** (1 hours IRS CE)
- **Your Social Security** – **Warren Coble, Certified Senior Advisor** (1 hour NAEA CE only)
- **Update on Key ACA Issues for Individuals & Small Businesses** – **Jason Cogdill, Benefits & ERISA Attorney** (1 hours IRS CE)
- **Knowing Collection in 2017** – **Robert Budde, IRS Territory Manager, Field Collections** (1 hour IRS CE)
- **Data Breach: Don't Take the Bait** – **Eugenia Tabon, IRS Senior Stakeholder Liaison** (1 hour IRS CE)
- **Ethics – A Review of Contingency Fees & Real-Life Ethical Situations** – **Bill Nemeth, EA** (2 hours IRS Ethics CE)

Friday, September 22, 2017: 7-8 a.m. Registration - Session begins at 8:00 am.

- **28 Additional Uses of IRS Transcripts** – **Bill Nemeth, EA** (1 hour IRS CE)
- **Beware of Cash Intensive Businesses** – **Ben Tallman, EA, USTCP** (1 hour IRS CE)
- **Update from NC Department of Revenue** – **NCDOR Representatives** (2 hours NAEA CE only)
- **New Centralized Partnership Audit Regime** – **Galina "Allie" Petrova, J.D.,LL.M** (1 hours IRS CE)
- **Dangerous Liaisons – Caregiver Problems** – **Ben Tallman, EA, USTCP** (1 hour IRS CE)
- **Representation From Audit to US Tax Court** – **Ben Tallman, EA, USTCP** (2 hours IRS CE)

Attendees may earn up to 13 hours of IRS CE at this event: Nine hours of Federal Tax Law CE, two hours of Federal Tax Law Update CE, and two hours of IRS Ethics CE. Please scroll down for updated information on complete course descriptions and speaker biographies. Topics, speakers, and times are subject to change without notice. The IRS does not require continuing education for OTRPs (non-EAS), but OTRPs may earn voluntary CE.

The Askew Foundation, Inc. offers a scholarship to attend NCSEA's 2017 Fall CE Event. Scroll **down** to News & Benefits on www.ncseaonline.com for information and to access an application.

Cost of seminar includes Deluxe Lunch Buffet and snacks and drinks each day.
NAEA Member: $ 205.00 Non-EA Employee of NAEA Member: $205.00 Non-NAEA Member: $ 305.00
Networking with IRS & NCDOR Employees & Fellow EAs - no additional charge!
Space is limited! Register online today at www.ncseaonline.com!

North Carolina Society of Enrolled Agents

2017 Fall Education Event Registration Form

When: Classes begin Thursday, September 21, at 8:00 a.m. & end Friday, September 22, at 5:00 p.m.
Registration each day from 7:00 a.m. to 8:00 a.m.

Where: Embassy Suites Hotel - Greensboro Airport, 204 Centreport Drive, Greensboro, NC 27409

Accommodations – Embassy Suites Hotel – Greensboro Airport:

Nightly Room Rate: **$128.00 per standard suite per night** - Special rate applies to overnight stays on 9/20 & 9/21. This favorable rate is available until August 24th or until our block of rooms is filled, whichever occurs first. **Book your room early!!**

Reservations: Call 1-800-Embassy or (336) 668-4535 and **mention NCSEA.** To **book online**, go to **http://www.embassysuites.com** and use **promotional code NCS.**

Directions: **http://www.embassysuitesgreensboro.com, then click on "maps."**

All overnight guests of the Embassy Suites – Greensboro Airport Hotel are entitled to a complimentary cooked-to-order breakfast daily and a nightly evening reception.

Early Bird Special #1: **Book your room** by **August 24, 2017** to be entered in a drawing for a chance to receive your **suite for free** (max of 2 nightly room rates of $128.00 plus taxes).

Early Bird Special #2: Register for CE by **August 24, 2017** to be entered in a drawing for a chance to receive a **$100 gift certificate** towards a future NCSEA CE event (certificate valid for 2 years).

Name: ____ EA ☐ CPA ☐ JD ☐ AFSP Participant ☐
(Name as it appears on your PTIN registration card.)

PTIN: ____________________ (P followed by 8 digits. For IRS CE credits, you must provide us with your correct and complete PTIN.)

Address: ____ City______________ State_______ Zip________

Telephone Number: ____________________ Email: ______________________________________

Exclusive Offer for Attending NAEA Members: Enhance the skills of your employees. Bring non-EA employees with you for just $205.00 per employee. To receive this discount, you must register and attend the event with your employees.

REGISTER EARLY - SEATING IS LIMITED		***Your Cost***
NAEA Member or Associate:	$ 205.00	_______
Non-NAEA Member or Associate	$ 305.00	_______
Member's Non-EA Employee:	$ 205.00 x ____ (# of employees)	_______
		_______ Total Cost

Please provide non-EA Employee Name(s), PTINs and email addresses on a separate sheet of paper.

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 and a receipt. Non-members can use the non-member link on the website. Members must **sign in** to obtain their discount. 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, or scan and email it to administrator@ncseaonline.org.

VISA ☐ MasterCard ☐ Discover ☐ American Express ☐

Card #: ______________________________ Card Security #: __________ Expiration: _ _ /__ __ __ __

Name as it appears on card:______________________________ Signature:______________________________

Please fax or mail your payment and registration form to: or register & pay online at **www.ncseaonline.com**. 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 September 1, 2017.

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

Approved courses for Fall 2017 Education Event

The following programs have been approved for IRS Continuing Education Credits for Enrolled Agents and Other Tax Return Preparers. 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. 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.

While all attendees receive a Certificate of Completion, CE credits will only be uploaded for those who provide a complete and correct PTIN.

CPAs, Attorneys, and other professionals should check with their licensing state boards or organizations to determine if credit applies for their continuing professional education or continuing legal education. NCSEA is not a registered provider of NASBA courses.

2017 Federal Income Tax Law Update
Keith Wood, JD, CPA
VNKSH-T-00131-17-I 1 hour Federal Tax Law Topics/Federal Tax-Related Matters

The presentation focuses on some of the more interesting or important tax developments that have transpired over the last year or so and includes numerous tax court cases, decisions of various federal circuit courts, as well as IRS pronouncements, revenue rulings and regulatory changes. Topics in the material include IRS audit statistics; Section 108 Cancellation of Debt; IRA distribution issues; Real Property sales as ordinary or capital gain; Reasonable Compensation issues; Bad debt deductions for shareholder loans; Hobby loss cases; Passive activity loss cases; Charitable contribution deductions; S-Corporations and partnerships; NOL and credit carryforwards; Responsible person liability for Trust Fund taxes; Nominee transferee and successor tax liability; employment tax issues; and other IRS Tax procedures. The instructor-led class will highlight the most interesting cases that may affect how preparers handle certain items on returns in this live group, in-person presentation. Note that this course qualifies as a Federal Tax Law course.

IRS Mediation: Pros and Cons
Brent L. Solomon, EA
VNKSH-T-00133-17-I 1 hour Federal Tax Law Topics/Federal Tax-Related Matters

For taxpayers with disputes with the IRS, mediation may be a viable option to resolve their cases. In this presentation, the speaker defines IRS Mediation and explains how to get to mediation, how mediation works, and the general rules for mediation. He discusses the Small Business/Self-Employed Fast Track Settlement program for examination cases, Fast Track Mediation for Collection Cases, Post Appeals Mediation for cases in appeals, and IRS Revenue Procedure 2016-57.

This presentation is not designed to provide an exhaustive analysis of the pros and cons of IRS Mediation. Instead, this live-group, in-person presentation will review some of the more interesting aspects of IRS Mediation along with potential pros and cons of choosing IRS Mediation rather than more traditional means of case resolution.

Update on Key ACA Issues For Individuals & Small Businesses

Jason Cogdill, Benefits & ERISA Attorney
VNKSH-T-00130-17-I   1 hour Federal Tax Law Topics/Federal Tax-Related Matters

In this live group presentation, the speaker reviews the mandates of the Affordable Care Act (ACA) as they currently apply to individuals and small businesses. Though provisions in this act are a moving target in the current legislature, the ACA is the existing law of the land, and the speaker examines what employers and individuals need to do to be in compliance with the law as it now stands. He discusses the state of the Marketplace and the Premium Tax Credit for individuals and reviews the "Play or Pay" penalties and reporting requirements for employers. He points to the uncertainty of some of the ACA provisions, particularly the upcoming implementation of the Cadillac Tax. He also discusses the new QSEHRA option for Qualified Small Employer Health Reimbursement Arrangements and its impact on subsidy eligibility for employees. Note that this course qualifies as a Federal Tax Law course.

Knowing Collection in 2017

Robert (Bob) Budde, Territory Manager, Field Collection, IRS, Tampa, Fla
VNKSH-U-00128-17-I   1 hour Federal Tax Law Update

In this presentation prepared and presented by IRS, an IRS Field Collection Territory Manager discusses the Field Collection challenges and priorities with an emphasis on promoting employment tax compliance. The discussion will also provide an overview regarding the denial and revocation of passports, the Private Debt Collection process, and the online payment agreement and user fees. The speaker will entertain questions from attendees as appropriate in this live group session.

DATA BREACH: Don't Take the Bait

Eugenia P. Tabon, IRS Senior Stakeholder Liaison, Greensboro, NC
VNKSH-T-00122-17-I   1 hour Federal Tax Law Topics/Federal Tax-Related Matters

Think a data breach can't happen to you? Think again. Tax professionals increasingly are targets of national and international cybercriminal syndicates that are well funded, digitally adept and tax savvy. Each week the IRS receives three to five reports of data breaches at tax professionals' offices. That rate is not sustainable. To assist tax practitioners to better protect themselves, the IRS, state tax agencies and the tax industry, partnering as the Security Summit, have launched a 10-week "Don't take the Bait" campaign detailing specific scam tactics and how to counter them. In this live-group presentation, an IRS representative reviews some of the scams, phishing emails, and phone calls that consistently target tax professionals. The discussion raises awareness of how tax professionals can protect themselves and their clients, and it provides guidance on steps tax professionals must take in the event they have a data breach in their business.

Ethics – A Review of Contingency Fees and Real Life Ethical Situations

Bill Nemeth, EA
VNKSH-E-00127-17-I   2 hours IRS Ethics

It has been over three years since Circular 230 has been revised, and it is severely out of date. Contingency Fees information has not been updated since the 2014 Ridgely v. Lew court ruling. In this live-group presentation, the speaker will discuss how the Ridgely v Lew court ruling impacts tax practitioners with emphasis on Section 10.27 of Circular 230. The speaker will provide guidance on when contingency fees are allowable as well as when they are prohibited in reference to tax practitioner services. The second part of this program will include discussions of every day tax preparation situations where the preparer has to make some ethical decisions. Audience participation is encouraged.

28 Additional Uses of IRS Transcripts
Bill Nemeth, EA
VNKSH-T-00129-17-I 1 hour Federal Tax Law Topics/Federal Tax-Related Matters

The IRS, via PPS and e-Services, provides us with access to transcripts to assist us in getting our clients compliant with tax obligations and getting (and keeping) them out of trouble with tax authorities. In this live-group, in-person program, the speaker will highlight some of the other uses of IRS Transcripts besides the obvious. The discussions will enhance the tax practitioner's ability to do the following: Monitor Transcripts to eliminate CP2000 Notices; Find "Free Money" via First Time Abatement; Determine that a client account has been assigned to a Private Collection Agency; Find "lost" Retirement Accounts (more "Free Money"); Confirm (or develop) Retirement Account RMDs; Confirm the "correct" last name for our newly-married spouses. In addition to these, the speaker will also cover other real-world situations in which IRS transcripts can prove to be useful.

Beware of Cash-Intensive Businesses
Ben Tallman, USTCP, EA
VNKSH-T-00120-17-I 1 hour Federal Tax Law Topics/Federal Tax-Related Matters

A cash intensive business is one that receives the majority of its revenue from non-traceable sources, such as cash currency, money orders, barter, or some form of digital cash. How do tax professionals exercise due diligence in determining the proper reporting of income? The purpose of this live-group, instructor-led session is to explore the Indirect Methods for analyzing cash-based businesses. This session will teach the tax professional techniques for uncovering unreported income. You will learn about the new digital world for hiding cash transactions through cellphone transfers, EFTs, PayPal, and WebMoney. Discover how barter and bit-coins are finding common alliances. Most of this information has been gleaned from the IRS Auditors' Study Manual known as the Audit Technique Guide.

New Centralized Partnership Audit Regime – Practical Aspects
Galina "Allie" Petrova, J.D., LL.M.
VNKSH-U-00125-17-I 1 Hour Federal Tax Law Update

In this live-group, in-person presentation, the speaker will focus on the new partnership rules affecting tax examinations, collections, and dispute resolutions. The speaker examines how partnerships will be audited, who will be responsible for paying additional tax liabilities as a result of an audit, and how some rights of partners will be diminished under the new Centralized Partnership Audit Regime. While the new rules become effective for returns with partnership tax years beginning after December 21, 2017, the speaker will discuss the availability of early opt-in and the eligibility requirements to elect out. The speaker also reviews the responsibilities of the partnership representative under the new program.

Dangerous Liaisons
Ben Tallman, USTCP, EA
VNKSH-T-00119-17-I 1 hour Federal Tax Law Topics/Federal Tax-Related Matters

As baby-boomers age, they will begin requiring caregivers 24/7. Though some in the legal community believe that reporting this income on a 1099 is good enough, regulations tell us otherwise. The law says all domestic employees are to be paid on W-2s. Are caregivers considered domestic employees? Not knowing could cost your client thousands of dollars in denied medical deductions and then thousands more in unpaid payroll taxes. If that doesn't grab your attention, include the Department of Labor, Social Security, and Unemployment Taxes which could add thousands more for penalties and missing overtime pay. Mishandling this item could create a disaster for taxpayers and a legal night-mare for tax professionals. In this live-group, in-person presentation, the instructor will provide tax professionals with the information they need to properly advise these elderly taxpayers of the proper reporting requirements on caregiver income.

<u>Representation from Audit to US Tax Court</u>
Ben Tallman, USTCP, EA
VNKSH-T-00121-17-I   2 hours Federal Tax Law Topics/Federal Tax-Related Matters

Among the skills that separate Enrolled Agents from the rest of the tax industry, representation from the front-line audit to US Tax Court stands out. EAs have the Treasury Department's authority to represent taxpayers before all levels of the IRS with the exception of Tax Court. This instructor-led presentation examines the benefits of being able to represent taxpayers and discusses how EAs can best help their clients in response to IRS letters, notices and actions. The discussions include proposed assessments, Notices of Determination, Statutory Notices of Deficiency, petitions to US Tax Court, and requests for Appeals or Negotiations with Chief Counsel. The instructor offers other options an EA can pursue to help mitigate IRS determinations, such as Audit Reconsideration, Offers in Compromise, Collection Due Process, and the Collection Appeals Program. This live-group program will enhance EAs' understanding of when and how they can best represent their clients' interests.

Please check regularly for any updates to this list. Presentations covering state tax issues (i.e., the NCDOR presentation) and Social Security planning issues do **NOT** qualify for IRS CE, but may qualify for NAEA CE. Topics and speakers are subject to change.

The following presentations qualify for NAEA CE only:

<u>Your Social Security</u>
Warren Coble, Certified Senior Advisor
NAEA CE only   1 hour

In this presentation, Warren Coble discusses qualifications for Social Security and Medicare benefits. He explains how Social Security benefits are computed, how to obtain Benefit Estimates from the Social Security Administration, and how to apply for benefits. He provides information that will help determine when to apply for Social Security, including discussions on Family & Spousal benefits and Disability benefits. He discusses both the effects of applying for Social Security benefits before Full Retirement Age and the effects of delaying receiving Social Security benefits after Full Retirement Age. He also reviews different types of Medicare plans. While Social Security Planning topics generally do not qualify for IRS continuing education, many of our attendees have requested this topic and find the information invaluable in helping to advise their clients.

<u>Update from North Carolina Department of Revenue</u>
NCDOR Representatives
NAEA CE only   2 hours

In this presentation, employees from the NC Department of Revenue will provide updates to North Carolina's tax laws, including individual tax, corporate tax, and state sales tax issues.

2017 Fall CE Event

Speaker Biographies

KEITH WOOD, CPA, JD, an attorney with Carruthers & Roth, PA, in Greensboro, NC, is certified by the North Carolina State Bar as a Board Certified Specialist in Estate Planning and Probate Law. Keith's practice areas include tax planning and representation of clients before the Internal Revenue Service and North Carolina Department of Revenue, corporate law and business transactions, and estate planning. Keith is a frequent speaker to civic and professional groups on business planning, taxation, and estate planning, and has authored published articles on these topics.

Keith is a Certified Public Accountant and is an active member of the North Carolina Association of Certified Public Accountants and a former member of its Board of Directors. Recognized by the NCACPA with Outstanding Presenter Awards, Keith commonly speaks on tax planning, transition planning and state and federal tax updates.

Keith received his undergraduate degree in Business Administration and his law degree, with honors, from the University of North Carolina. While in law school, Keith served as the Business Manager of the *North Carolina Journal of International Law and Commercial Regulation.*

Contact information:

Keith A. Wood, Attorney, CPA
Carruthers & Roth, P.A.
235 North Edgeworth Street
Post Office Box 540
Greensboro, North Carolina 27402
336-478-1185
kaw@crlaw.com
www.crlaw.com

Brent L. Solomon, EA, of Tax Services & Consultants, Inc., advises and represents clients and prepares income tax returns for individuals & small and mid-sized businesses. Brent has been in the Tax & Accounting Industry for seventeen (17) years. He operates from his office located at the Northwestern Plaza on Cone Boulevard in Greensboro, North Carolina.

Brent is a member of the National Association of Enrolled Agents, has served as a board member of the North Carolina Society of Enrolled Agents and currently serves on several of its committees. He is a Former President of the Networking Unlimited Chapter of Business Network International (BNI).

Prior to entering the Tax & Accounting industry, Brent received his Bachelor of Arts in Business Administration from Furman University in Greenville, South Carolina. He has also worked as a Sales Representative with Pillsbury and as a Credit Administrator with GMAC Financial Services.

Brent has lived in Greensboro for the past fifteen (15) years. His activities & hobbies include reading, gardening, & playing chess.

His professional goals include upholding the highest ethical standards while serving clients, providing the highest level of service possible, helping clients achieve their goals, and assuring Peace of Mind for each client by providing timely & accurate services. His specialties include Tax Debt Relief, including Offers in Compromise; Installment Agreements; and tax preparation and planning for individuals and small business enterprises.

Brent believes that developing relationships is the key to great achievements and success.

Contact Information:

Brent Solomon, EA
Tax Services & Consultants, Inc.
2307 W. Cone Blvd.--Suite 210
Greensboro, NC 27408
336-617-5302 Fax: 336-235-2752
brent_solomon_ea @mindspring.com
taxservicesandconsultants.com

WARREN W. COBLE, Certified Senior Advisor, is a native and resident of Randolph County, has been married to Robbie Kinney for 41 years, father of 3 children and grandfather of 4. He earned a Business Certificate from Bob Jones University, Greenville, S. C. in 1972.

From 1973-1999, Warren worked for the Social Security Administration as a Clerk/Data Tech, a Service Representative, and as a Claims Representative from 1982-1999. After an early retirement in 1999, Warren served as the Public Administrator for the Randolph County Clerk of Court for 7 years, 1999-2006. From 2008 to present, Warren has served as the Public Guardian for the Clerk's office. Additionally, since his retirement, he has been the owner of Warren Coble & Associates, Inc., a full service Senior Consultations/Guidance business. Warren's years of experience in dealing with seniors at Social Security have given him the knowledge needed to effectively counsel individuals and families in all areas of Senior Living including Social Security/Medicare programs, housing, health care, caregiving, end-of-life planning, etc.

Warren is a NC, SC, and VA Department of Insurance licensed agent in Life, Health, Medicare Supplement and is an appointed agent of all major senior health insurance plans in NC. Warren is a member of the Society of Certified Senior Advisors, National Organization of Social Security Claimants Representatives and Professional Insurance Agents of NC.

Warren serves in many community activities primarily relative to serving Seniors, including being Chairman, Randolph County Senior Adults Association Caregiver Services Sub-committee, 2001-2017, Co-facilitator, Randolph County Caregiver Support Group, 2001 – 2017, Committee Member, Our Place Adult Day Care, 2001-2003, 2005-2006, Chairman, 2005-2006, Founding/current member, Randolph County Senior Education Committee, 2005-2008.

In January 2008, Warren participated as a Symposium Faculty member teaching Medicare Part D for the Wake Forest University School of Law in the "Representing the Elderly 2008" Seminar. Other speaking engagements include the N. C. State Bar Foundation, the N. C. State Association of County Veterans Service Officers, UNC Asheville College for Seniors, Winston-Salem NAIFA, Greensboro SFSP, NAELA, Professional Insurance Agents of NC, and numerous employer, church, and civic groups.

Warren is a member of Mountain of Faith Christian Church in Asheboro where he serves as organist.

Warren's hobbies are gardening, cooking and camping.

Contact Information:

Warren Coble, Certified Senior Advisor
Warren Coble & Associates, Inc.

Senior Benefit Counselors
3081 Maness Coble Dr.
Asheboro, NC 27205
336-879-0848
www.warrencoble.com

JASON M. COGDILL, ATTORNEY AT LAW, is General Counsel and Benefits Attorney for ProBenefits, Inc., an employee benefits compliance and administration firm in Winston-Salem, North Carolina. Jason coordinates compliance for employer health and welfare benefit plans; assists clients and advisors with technical issues regarding benefits compliance matters; and is a frequent speaker on topics related to employee benefits and the Affordable Care Act.

Jason also practices as a solo practitioner providing compliance advising for employers and advisors regarding health and welfare benefit plans, with primary focus on ERISA and the Affordable Care Act. He assists with benefit plan design, documentation, and implementation; serves individual clients with counseling and advising; and speaks on legal and ministry topics.

He is a member and licensed attorney of the North Carolina State Bar, a member of Forsyth County and 21st Judicial District Bar Association, and a member of Employee Benefits Institute of America.

Jason earned a BA in Economics from Wake Forest University and earned his J.D. from Wake Forest University School of Law, where he was a member of the Wake Forest Law Review. Jason serves as a board member of both Piano vs Poverty and College Park Baptist Church of Winston-Salem, NC. Actively involved in ministry work, he is co-founder and leader of Project 317 Outreach Ministry.

Contact Information:

Jason Cogdill, General Counsel & Benefits Attorney
ProBenefits, Inc.
2634 Reynolda Road
Winston-Salem, NC 27106
336-714-8012
Jason@ProBenefits.com
www.ProBenefits.com

Robert Budde, Territory Manager, Field Collection
Small Business/Self-Employed Division, Internal Revenue Service
Tampa, Florida

Robert (Bob) Budde is the Territory Manager, Field Collection, Small Business/Self-Employee Division, Internal Revenue Service, Tampa, Florida.

Robert (Bob) Budde is responsible for the Field Collection program in the Tampa territory which includes employees in Tampa, St. Petersburg, Lakeland, Ocala, and Gainesville, Florida and Greensboro, Winston-Salem, Hickory, Charlotte, Raleigh, and Durham, North Carolina. Bob was promoted to Territory Manager in December 2013, and in a prior position served as a Field Collection Group Manager in the Tampa Bay area since 1991. Bob started his career as a Revenue Officer in Orlando, Florida in August 1987.
Bob holds a Bachelor's Degree in Criminal Justice from the University of Wisconsin – Platteville. He resides with his wife, Ellen, in Safety Harbor, Florida.

Eugenia P. Tabon, Senior Stakeholder Liaison Specialist
Communications, Outreach, Systems and Solutions (COSS), South Atlantic Area
Internal Revenue Service, Greensboro, NC

Eugenia P. Tabon is a Senior Stakeholder Liaison Specialist in Communications, Outreach, Systems and Solutions (COSS) assigned to the South Atlantic Area which includes the areas from Maryland through South Carolina headquartered in Greensboro, North Carolina.

Eugenia began her career with the Internal Revenue Service as a Tax Auditor in October, 1983. She has served in such capacities as an Office Audit Manager, Volunteer and Education Coordinator, Quality Reviewer,

PSP Classification Specialist, Union Steward, and Facilitator. She services as primary liaison for the tax professionals, payroll communities as well as the tax schools throughout North Carolina.

Eugenia can be reached in Greensboro at (336) 574-6404 or via email at Eugenia.Tabon@irs.gov.

Contact Information:

Eugenia P. Tabon
IRS Senior Stakeholder Liaison
Operations Support
Communications and Liaison
4905 Koger Boulevard, Mail Stop 4
Greensboro, NC 27407-3726
Office (336) 690-6404 Fax : (877) 477-8407
Eugenia.Tabon@irs.gov

Bill Nemeth, EA, is the immediate past president of the GA Assn of Enrolled Agents and a founding member of the GAEA Education Foundation. He is currently the GAEA Education Chair. He is active at the National Level as well (Past Member of the NAEA Affiliate Council) as a member of the NAEA Education Foundation.

He holds bachelors (Kettering Institute) and masters degrees (MIT) in Mechanical Engineering and an MBA in Marketing (Wayne State University). He is an NTPI Fellow and an NTPI Instructor. He is Chair of the 2016 & 2017 NAEA Advanced Tax Prep Program held in conjunction with the NAEA National Convention.

He is a member of the IRS SE Stakeholder Liaison Group and has recently been appointed to the State of GA Tax Practitioners Advisory Group.

With his strong focus on education, he creates and presents tax seminars at local EA chapter meetings. He promotes EAs by offering tax seminars to numerous CDC Campuses throughout the Atlanta area. He has been interviewed by each of the three Atlanta TV stations as a tax expert. Bloomberg has cited some of his tax articles. He works with Prometric as an SME (Tax Subject Matter Expert) on the development of the IRS SEE exam. Bill & his wife Merry present Tax Update Courses for the Auburn University Extension Service.

Bill specialized in Audits (and the ensuing Collection activity) and mentors freshly-minted Enrolled Agents in representation activities. He volunteers at US Tax Court (Atlanta) to assist taxpayers who are representing themselves Pro Se.

Bill has given presentations on Advanced Representation Topics to the ASTPS (American Society of Tax Problem Solvers), the IRS SE Stakeholder Liaison Committee, and the GA Society of CPAs.

Bill and Merry are founding partners in Tax Audit Guardian, a new Atlanta business venture specializing in assisting troubled tax clients in representation, audit, and tax court matters.

In his spare time, Bill & Merry are amateur beekeepers.

Contact Information:

Bill Nemeth, EA
Tax Audit Guardian
2970 Clairmont Rd NE, Ste 960
Brookhaven, GA 30329-4445
770-616-1638
nemethwg@taxdoctorinc.com

BEN TALLMAN, USTCP, EA, BBA, is an Alumnus of the University of West Georgia, is an NTPI Fellow, and currently has a tax practice in Atlanta. He has taught as an instructor for many local, state, and national organizations over the past decade.

Ben has served on the NAEA National Board as Chairman of the Education Foundation; he is a prior member of the IRS Regional Liaison Committee and a prior Education Director for two GA Affiliate Tax Organizations. He has appeared as a panelist on Tax Talk Today and conducted an NAEA 3-Part Webinar in discussions on the Affordable Care Act. He is a US Tax Court Practitioner and writes extensively for national tax publications and tax journals.

Ben has served as a volunteer for the Central Presbyterian Night Shelter and the Atlanta Community Food Bank. He has served as a board member of his local Jaycee Chapter and has served on St. Martin in the Fields Church school board and on the boards of two state tax organizations. He recently celebrated 40 years in business.

Contact Information:

Ben Tallman, USTCP, EA, BBA
Tallman's Tax Service LLC
1678 N Druid Hills Rd NE
Atlanta, GA 30319
404-321-6446
tallmanstax.com

GALINA "ALLIE" PETROVA, Tax & Business Law Attorney, is the founder and managing partner of Petrova Law, PLLC, a tax and business law firm based in Greensboro, North Carolina. Attorney Petrova assists business owners with business sales and acquisitions, financings, and startups. The focus of her practice is complex business tax planning for closely held businesses as well as taxpayer representation before the Internal Revenue Service.

Before returning to North Carolina, Allie worked in the Transaction Tax (M&A) practice of Ernst & Young in New York, where she advised private equity and Fortune 500 clients on acquisitions and reorganizations. Allie practiced with a transactional North Carolina law firm before founding her own boutique law practice.

Ms. Petrova obtained her law degree and an advanced LL.M. degree in Taxation from Georgetown University. She is a frequent speaker and author on tax and business planning matters. She is Vice Chair of the Closely Held Businesses Committee of the American Bar Association's Section of Taxation and serves on the Council of the Tax Section of the North Carolina Bar Association.

Contact information:

Allie Petrova, JD, LL.M
Petrova Law, PLLC
629 Green Valley Rd #202
Greensboro, NC 27408
336-310-1210
petrovalaw.com