





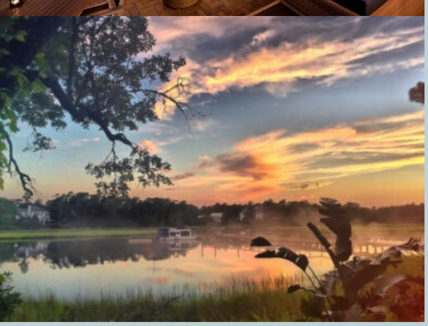

The North Carolina Society of Enrolled Agents announces

THE 20th ANNUAL CAROLINA CONNECTION 2025 CONVENTION and CE SEMINAR

When: **May 22rd to May 23rd, 2025**
Where: ***Hotel Ballast Wilmington, Wilmington, NC***
Why: **Earn 16 hours of the best Continuing Education**

Network with tax pros from east to west.
Win great items at our Raffle Fundraiser.
Earn up to 16 hours of Continuing Education.
Registration cost includes breaks and lunch on each day of the seminar.

First Day, Thursday, May 22
With **Allan "A.J." Reynolds, EA**

Managing IRS Examinations
Correspondence Audits
Exams and Appeals
Representation

Second Day, May 23
With **Alice L. Orzechowski, CPA, CMA, EA**

The Life Cycle of a Revocable Living Trust
Pen to Paper – Preparing a Basic Form 1041
Form 4797 – Hands On
Required Minimum Distributions – The New Rules Under SECURE 2.0

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.com.

CAROLINA EAs Re-CONNECT PROGRAM & SCHEDULE

Thursday, May 22, 2025 Tentative schedule

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

Please use this evening to enjoy and explore beautiful Wilmington, NC,
at your leisure or network with your fellow EAs on our River Cruise. (advance ticket required)
See ncseaonline.com for further details.

Friday, May 23, 2025 Tentative schedule

8:00am – 11:50am	Classes *(with appropriate breaks*)
11:50am – 12:50pm	Lunch
12:50pm -- 4:30pm	Classes (*with appropriate breaks*)

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

Schedules are subject to change to accommodate speakers and announcements.

Absolutely no recordings (video, audio or other), of the sessions are allowed to be made by attendees. This includes any information captured by AI technology. Also, NO photographs are to be taken during the event without the express written permission of the speakers and NCSEA.

The Askew Foundation, Inc. is offering a scholarship to attend the 2025 Carolina Connection CE Event. Look under Askew Foundation Awards www.ncseaonline.com for information and to access an application.

ACCOMMODATIONS

Hotel Ballast Wilmington, Wilmington, NC,

301 North Water Street, Wilmington, NC 28401 910-763-5900

Nightly Room Rate: $209.00 Historic View $239.00 River View

This special rate applies for nights of May 20 through May 25, 2025, and is available until **Monday**, **April 18th** or **until our block of rooms is filled,** whichever comes first**.** Daily overnight self-parking, $22.00 and valet parking, $27.00. Access the direct link here to make your room reservations online or call 910-763-5900 and reference NC Society of Enrolled Agents. Please note that after the cutoff date, the group rate will no longer be valid.

Tucked between the Cape Fear River and the Atlantic Ocean, Wilmington is a vibrant, progressive city defined as much by its past as it is by its present. Here, horse-drawn carriages and historic homes coexist in perfect harmony with modern hotels and movie studios. In fact, thanks to the sprawling EUE/Screen Gem Studios, the largest TV and movie production facility outside of California, Wilmington is nicknamed Hollywood East. No trip here is complete without exploring its 230-block National Register Historic District, strolling the scenic Riverwalk, and climbing aboard the USS North Carolina, a WWII battleship.

Separate Tracks are not being offered this year. Representation Topics will be covered on Day 1 of the event and Tax Topics will be covered on Day 2.

Representation Topics *with **Allan "A.J." Reynolds, EA***

Managing IRS Examinations

Correspondence Audits

Exam and Appeals

Representation

Allan "A.J." Reynolds, EA is an Enrolled agent (EA) with immense experience in various areas of taxation, which encompasses over 30 years. His practice centers on individual, business and estate tax preparation. In addition, Allan specializes in IRS audits, appeals, collections and other tax representations.

AJ has been an Iowa Legal Aid volunteer for Tax Court cases and other tax issues. He speaks regularly for multiple tax professional organizations including National Association of Enrolled Agents, National Association of Tax Professionals, and their affiliates and chapters, and brings his everyday "in the trenches" experience to assist attendees with real issues affecting tax professionals.. In addition to presenting in-person continuing education events, he has presented many webinars for these organizations.

A.J. started his tax career with a national CPA firm in San Diego, CA after proudly serving five years in the U.S. Navy.

Tax Topics *with **Alice Orzechowski, CPA,CMA, EA***

The Life Cycle of a Revocable Living Trust

Pen to Paper – Preparing a Basic Form 1041

Form 4797 – Hands On

Required Minimum Distributions – The New Rules under SECURE 2.0

Alice L. Orzechowski, CPA, CMA, EA, speaks nationally for the National Association of Tax Professionals.

Her engagements include both professionals and parents of college-bound students. A subject matter expert on tax planning for college expenses, Alice has received numerous awards from her peers and the community. Alice remains abreast of today's parents' issues in providing their children with higher education. Alice developed and presented the program "Tax Planning for College Expenses."

With BS degrees in Economics and Accounting and an MS in Administration and Management, Alice Orzechowski is licensed as a Certified Public Accountant, Certified Management Accountant, and Enrolled Agent. Alice has provided advice on tax-related matters in The Washington Post, The Frederick News-Post, various AARP publications, Wall Street Journal Radio, CNN, and Today's Woman Television.

Alice has developed a wealth of tax-related knowledge. She is published on tax planning for college expenses and is a recognized expert on inter-generational wealth transfer. Alice manages the estate and trust work, helping arrange and distribute tax-efficient assets and draft wealth transfer plans. She is also well-versed in federal and local corporate tax laws and advises hundreds of clients on corporate tax strategy.

Books by Alice L. Orzechowski, CPA, CMA , EA

- Tax Planning for College Expenses
- 101 Tips for Maximizing College Financial Aid

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 20th ANNUAL CAROLINA CONNECTION
2025 CONVENTION *and* CE SEMINAR
Classes begin Thursday, May 22, 2025, at 7:55 am and end Friday, May 23, 2025 at 5:00 pm.

Early Bird Special - by March 31, 2025:
- Register for CE by **March 31, 2025** to be entered in a drawing to win a $100 gift certificate towards a future NCSEA CE event (certificate valid for 2 years).

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

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

____
Address, City, State, Zip

Designation - EA, CPA, Esq., Other: ________________ Email: ____

Phone #: ________________________ Fax #: ___________________________

Exclusive Offer for Attending NCSEA 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.

Participant	Register by April 17, 2025	Register after April 17, 2025	Your Cost
NCSEA Member:	$475.00	$500.00	__________
Non-NCSEA member:	$575.00	$600.00	__________
NCSEA Member's Non-member Employee:	$475.00 x _______ (# of employees)	$500.00 x _______ (# of employees)	__________
Riverboat/Dinner (optional) *(see website for more information)*	$125.00	$150.00 x _______	__________
		Total Cost	**$** __________

**A downloadable PDF of the material will be forwarded to each paid registrant prior to the meeting. Each registrant is responsible for printing the material and/or bringing a digital copy with them to the meeting. NCSEA will not have books available for purchase at the meeting. Note that registration is not complete until NCSEA receives payment for the seminar. No refunds will be granted after materials are sent.

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 SCSEA member rates. If you have forgotten your password, click the "**Forgot password**" link, enter the email that NCSEA 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 email the form to admin@ncseaonline.com.

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 ___ Postcard __ NAEA Member ___NAEA Website___ NCSEA Website __ Other

Please email 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 April 30, 2025.

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

North Carolina Society of Enrolled Agents

IRS Approved Continuing Education Provider Number VNKSH

Approved courses for Spring 2025 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 2025 CE Event may earn up to 16 hours of IRS Continuing Education.

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. Topics, speakers, and schedules are subject to change.

NCSEA Annual Conference Exams, Appeals, & Representation Alpha to Omega

Presented by Allan "A.J." Reynolds, EA

VNKSH-T-00283-25-I 8 hours IRS Federal Tax Law Topics/Federal Tax-Related Matters

This day-long seminar has been approved as an eight-hour IRS Federal Tax Law Topics/Federal Tax-Related Matters CE program. Sessions during this live, instructor-led event will cover the following topics:

This comprehensive program covers advanced strategies for managing IRS audits, appeals and Representation A-Z. Numerous topics will be explored, including Tax Return filing to avoid an audit and managing the audit process. Participants will explore the intricacies of the audit process from initial receipt of an audit letter to the completion of appeals. The course will delve into the rights of the taxpayers, the different types of audits, common issues that trigger audits, and effective, pre-audit preparation. Additionally, it will cover audit reconsideration, mediation, and the use of tax court as a last resort. Practical examples, including day care business audits, will be provided to illustrate key concepts.

Learning Objectives

- Identify key steps in the IRS audit process and taxpayer rights.
- Navigating Tax Return Filing and Audit Processing
- Managing IRS Examinations
- Examine What is Power of Attorney?
- Analysis of IRS Statutes
- Explore the most used Audit Process , The Correspondence Audit
- Explain the different types of IRS audits and the criteria for audit selection.
- Analyze common issues that arise during audits and effective pre-audit strategies.
- Evaluate the process and requirements for audit reconsideration and mediation.
- Apply knowledge of appeals and tax procedures to real-world scenarios.
- Tax Professionals Responsibilities and Due Diligence Duties
- Assess the Collection options with the IRS.

NCSEA Annual Conference Day Two Tax Issues

Presented by Alice Orzechowski, CPA, CMA, EA

VNKSH-T-00282-25-I 8 hours IRS Federal Tax Law Topics/Federal Tax-Related Matters

This day-long seminar has been approved as an eight-hour IRS Federal Tax Law Topics/Federal Tax-Related Matters CE program. Sessions during this live, instructor-led event will cover the following topics:

The Life Cycle of a Revocable Living Trust

More and more clients are creating revocable living trusts. This session is an in-depth analysis of the income and estate taxation of revocable living trusts – from creation to dissolution. Also discussed will be selected operational issues.

Learning objectives:

- Describe how income and estate taxes impact revocable living trusts.
- Identify the allowable methods of filing income tax returns and how to change the filing method.
- Identify when a revocable living trust needs an employer identification number and when it needs a NEW employer identification number.
- Understand how to make a Section 645 election – with or without a probate estate.

Pen to Paper – Preparing a Basic Form 1041

Form 1041 is used to report income and deductions incurred by an estate or trust. Income taxation of an estate or trust is similar to income taxation of an individual, however there are numerous differences. Form 1041 is only three pages long requesting basic information about the estate or trust and detailing income and deductions. This session is designed to provide pen to paper illustrations of how to prepare a basic Form 1041; especially for tax preparers wanting to add Form 1041 as an additional tax service. The covered will be those unique differences between Form 1040 and Form 1041.

Learning objectives:

- Know what boxes to check and how to answer the questions.
- Compute the income reported on Form 1041
- Compute the deductions reported on Form 1041
- Understand the major tax differences between Form 1040 and Form 1041

Form 4797 – Hands On

Form 4797 is the Swiss army knife of tax forms - a large number of different transactions are reported on this form most involving the disposition of business assets. In this session we will analyze in detail each section of Form 4797 as we hands-on correctly enter the sale(s) of asset(s) in that section. Code Sections 1231, 1245, 1250, and 197 will be discussed as well as how to correctly enter the transaction in your tax software.

Learning objectives:

- Understand Code Section 1231, 1245 and 1250 transactions.
- Correctly report the sale of business assets
- Correctly report the sale of business real estate
- Identify how to report other business asset transactions on Form 4797

Required Minimum Distributions – The New Rules Under SECURE 2.0

The Final SECURE 2.0 Regs changed the rules especially for inherited retirement plans or IRAs. This session will discuss how to calculate the required minimum distribution from an IRA or retirement plan during the account owner's life and after their death. Also discussed will be the further complexities depending upon whether the beneficiary is an eligible designated beneficiary. And of course, there are potential penalties that can apply when the new rules are not followed.

Learning objectives:

- Calculate the required minimum distribution from an IRA or Retirement Plan during an account owner's life and after their death depending upon their beneficiary.
- Understand who qualifies as an eligible designated beneficiary.
- Determine the applicable penalties for failure to take a required minimum distribution.