



The North Carolina Society
of Enrolled Agents
announces

**THE 21st ANNUAL
CAROLINA CONNECTION
CONVENTION and CE SEMINAR**

When: May 21st to May 22nd, 2026

Where: *Beaufort Hotel, Beaufort, North Carolina*

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.

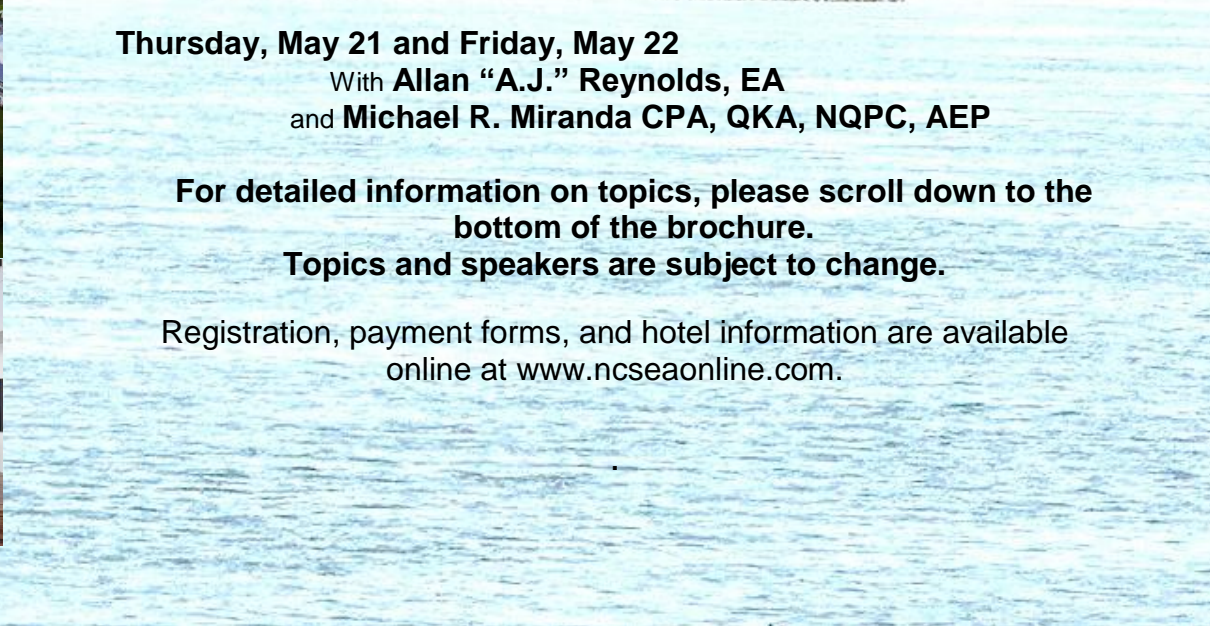
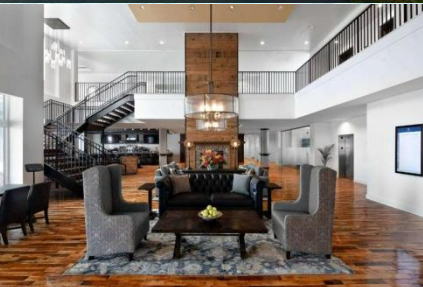
Thursday, May 21 and Friday, May 22

With **Allan "A.J." Reynolds, EA**
and **Michael R. Miranda CPA, QKA, NQPC, AEP**

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

Topics and speakers are subject to change.

Registration, payment forms, and hotel information are available
online at www.ncseaonline.com.



CAROLINA CONNECTION PROGRAM & SCHEDULE

Wednesday, May 20, 2026

There is a group of EAs interested in the **Dinner Cruise on the Crystal Coast Lady** on **Wednesday evening, May 20!**

****Please note:** You are responsible for booking your own ticket and for getting yourself to the boat.

For detailed information and to purchase your ticket, please visit: <https://crystalcoastlady.com/dinner-cruise/>

Thursday, May 21, 2026, Tentative schedule

7:00 am – 8:00 am	Registration
8:00 am – 11:50 am	Classes (<i>with appropriate breaks</i>)
11:50 am – 12:50 pm	Lunch
12:50 pm – 1:50 pm	NC and SC Annual Meetings
1:50 pm – 5:30 pm	Classes (<i>with appropriate breaks</i>)
5:30 pm – 7:00 pm	Member Reception with Games on the Lawn

Please use this evening to enjoy and explore beautiful Beaufort, NC, at your leisure or network with your fellow EAs at our member reception. See ncseaonline.com for further details.

Friday, May 22, 2026, Tentative schedule

7:45 am – 11:50 am	Classes (<i>with appropriate breaks</i>)
11:50 am – 12:50 pm	Lunch
12:50 pm -- 4:30 pm	Classes (<i>with appropriate breaks</i>)

**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. A more complete agenda will be sent out with your materials and will be updated at ncseaonline.com.

The [Askew Foundation, Inc.](http://www.askewfoundation.com) is offering a scholarship to attend the 2026 Carolina Connection CE Event. Look under Askew Foundation Awards www.ncseaonline.com for information and to access an application.

Costs to attend:

<u>Participant</u>	<u>Register on or before April 18, 2026</u>	<u>Register after April 18, 2026</u>
NCSEA Member:	\$525.00	\$600.00
Non-NCSEA member:	\$625.00	\$700.00
NCSEA Member's Non-EA Employee:	\$525.00	\$600.00

A downloadable PDF of the material will be forwarded to each paid registrant before 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 a payment online, you will receive confirmation emails. Non-members can use the non-member link on the website. SC Members will need to use the registration code "SCSEA" to register online and receive member rates. NCSEA members must **sign in** to obtain their discount. 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 set up a new password. For security reasons, we do not have access to any member's password.

Please visit ncseaonline.com for **ACCOMMODATIONS** information at the lovely [Beaufort Hotel](http://www.beauforthotel.com).

Topics with **Allan “A.J.” Reynolds, EA**

Forms 8821 (Tax Information Authorization)
and 2848 (Power of Attorney)
Conflict of Interest
Employee vs Independent Contractor
Gambling

Installment Agreement and Collections
with the IRS
Penalty Abatement
Form 7203 & S Corporation Basis
Business Meals, Entertainment, and Travel

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.

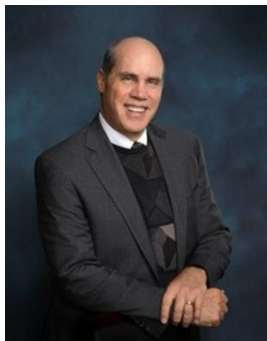


AJ has been an Iowa Legal Aid volunteer for Tax Court cases and other tax issues. He speaks regularly for multiple tax professional organizations, including the National Association of Enrolled Agents, National Association of Tax Professionals, and their affiliates and chapters, and brings his everyday “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.

Topics with **Michael R. Miranda CPA, QKA, NQPC, AEP**

Decedent Estate (Form 1041) and Final 1040
Form 1041 – Tax Compliance, Review and Planning – Intermediate
Form 709 – Tax Compliance, Review and Planning
Turning Theory into Practice for Trusts and Estates after OBBBA



Michael R. Miranda, CPA, QKA, NQPC, AEP, brings 48 years of experience in tax consulting, estate planning, and employee benefits to his work as an independent consultant. Michael is the owner of MIRANDA CPA & Consulting LLC in Sioux Falls, SD. His tax practice focuses on corporate, individual, estate, gift, and tax accounting. He also provides employee benefit planning and consultation services for qualified, non-qualified, and health and welfare benefit plans. As part of his IRS representation practice, Michael has worked with the National Office to obtain private letter rulings for clients, in addition to numerous EPCRS submissions and audits. As a nationally recognized tax speaker, he maintains an active schedule presenting webinars and seminars on tax law, employee benefit planning, and estate planning.

Michael spent much of his career as a CPA with a regional CPA firm in Northwestern Iowa, retiring after 27 years as a senior manager-shareholder. His career started as a Tax Specialist with a Big 8 accounting firm in their South Bend and Minneapolis offices, providing tax and estate planning for individuals and small to medium-sized businesses. He has earned professional designations, including CPA, QKA, NQPC, and AEP. Michael maintains professional memberships with the American Institute of Certified Public Accountants (AICPA), the American Society of Pension and Professional Actuaries (ASPPA), the National Association of Enrolled Agents (NAEA), and the National Association of Estate Planning Councils (NAEPC).

Michael resides in Sioux Falls, SD, with his wife Jeanette. Outside of his professional practice, Michael is a cellist with the Sioux City Symphony Orchestra. When he is not working, his time is spent with various activities, including traveling with his wife and playing golf.

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



North Carolina Society of Enrolled Agents

IRS Approved Continuing Education Provider Number VNKSH

Approved courses for Spring 2026 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 2026 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. Course topics are not in order of presentation.

Effectively Use Form 8821 (Tax Information Authorization) and Form 2848 (Power of Attorney)

Presented by Allan J. (AJ) Reynolds, EA

1 hour of IRS Federal Tax Law Topics/Federal Tax-Related Matters

This course provides Enrolled Agents with a practical, in-depth understanding of IRS Form 8821 (Tax Information Authorization) and IRS Form 2848 (Power of Attorney and Declaration of Representative). Participants will learn when and how to use each form correctly, how to avoid common processing errors, and how to manage client authorizations efficiently when dealing with the IRS. Through real-world scenarios, the course explains authorization scope, representative rights, CAF requirements, revocation procedures, and best practices for protecting taxpayer data. Emphasis is placed on compliance with Circular 230, minimizing IRS delays, and ensuring proper representation authority when communicating with the IRS on behalf of clients.

Update to Installment Agreement and Collections with the IRS

Presented by Allan J. (AJ) Reynolds, EA

1 hour of IRS Federal Tax Law Topics/Federal Tax-Related Matters

This course provides Enrolled Agents with a practical and up-to-date analysis of IRS installment agreements and collection procedures. Emphasis is placed on recent IRS policy updates, procedural changes, and enforcement trends impacting taxpayer representation. Participants will gain hands-on guidance for negotiating installment agreements, navigating automated and field collections, and advising clients on compliance, default prevention, and collection alternatives. Real-world case scenarios illustrate best practices for resolving tax debt efficiently while protecting taxpayer rights.

Representation – Conflict of Interest

Presented by Allan J. (AJ) Reynolds, EA

1 hour of IRS Federal Tax Law Topics/Federal Tax-Related Matters

This course provides tax professionals with a comprehensive overview of ethical standards and conflict of interest rules applicable to tax practice. Participants will examine professional responsibilities under IRS Circular 230. Through practical examples and case-based discussion, the course explores common ethical challenges, including conflicts of interest, independence issues, confidentiality, due diligence, and practitioner conduct. The course emphasizes identifying, evaluating, and appropriately resolving ethical dilemmas to maintain professional integrity and protect the public interest. Furthermore, this course will dive into EIC eligibility and due diligence associated with conflicts of interest.

IRS Penalty Abatement – Reasonable Cause & Removal of Penalties

Presented by Allan J. (AJ) Reynolds, EA

1 hour of IRS Federal Tax Law Topics/Federal Tax-Related Matters

This course presents numerous topics within the subject of Reasonable Cause. We will demonstrate how to navigate a first-time Abatement Program. We will show by using the Internal Revenue Manual, IRC, Regulations and case law how to navigate and support your clients reasonable cause position. This webinar will provide valuable techniques to assist our clients to reduce penalties imposed by the Internal Revenue Service in various situations. Come join us for this indispensable webinar to assist your clients in their time of need.

Employee vs. Independent Contractor with Volunteer Classification Settlement Program (VCSP) and Classification Settlement Program(CSP)

Presented by Allan J. (AJ) Reynolds, EA

1 hour of IRS Federal Tax Law Topics/Federal Tax-Related Matters

One of the more perplexing and problematic concepts to comprehend under federal tax law is the Employee v. Independent Contractor debate. It is critical for businesses to occasionally review the category of its workers to see if they are properly classified. Misclassified workers remain a priority with the Internal Revenue Service (IRS). The IRS is aware that large groups of businesses avoid payroll tax responsibilities by classifying workers as independent contractors rather than employees. Furthermore, we will discuss the Volunteer Classification Settlement Program (VCSP) and Classification Settlement Program (CSP). The VCSP is a little-known program that may be the right choice to get your client into compliance with treating their workers as employees. Learn about the process, how to qualify for the program, and discover the significant tax savings that will benefit your client. **Bonus Material: Recent guidance Section 530 under Revenue Act of 1978.**

Form 7203 & S Corporation Basis

Presented by Allan J. (AJ) Reynolds, EA

1 hour of IRS Federal Tax Law Topics/Federal Tax-Related Matters

As a tax professional, it's imperative to know basis rules and calculations for our clients that are shareholders in Pass-through entities. Furthermore, we must analyze how basis rules affect their individual Form 1040 tax returns. This live-group, instructor-led session will provide a valuable and essential overview for S Corporation basis issues. Learning Objectives: Determine when and why we need basis for our clients' Pass-through entities; Analyze Form 7203; Examine the significance of basis; Explain who is responsible for keeping basis; Review basis calculation for shareholders; Assess the election pursuant to Regulation 1.1367-1(g); Provide example of completed Form 7203.

Gambling

Presented by Allan J. (AJ) Reynolds, EA

1 hour of IRS Federal Tax Law Topics/Federal Tax-Related Matters

This live-group, instructor-led course provides an in-depth overview of the U.S. federal tax treatment of gambling activities for individuals and businesses. Participants will examine the taxability of gambling winnings, reporting requirements, and the deductibility and limitations of gambling losses. The course also addresses documentation and substantiation requirements, information reporting obligations (including Forms W-2G and 1099), withholding rules, and common compliance issues. Special topics include professional gamblers, multi-state gambling activity, emerging issues related to online and sports betting, and changes under OBDD.

Business Meals, Entertainment, & Travel

Presented by Allan J. (AJ) Reynolds, EA

1 hour of IRS Federal Tax Law Topics/Federal Tax-Related Matters

Travel and meal expenses are deductible if they are ordinary, necessary, and reasonable expenses associated with a trade or business. This live-group course will analyze changes in the underlying rules under Internal Revenue Code § 274. In addition, we will discuss what changes occur under this topic under OB3. The instructor will examine § 274; define key terms; analyze business meals; define entertainment; characterize what is a Restaurant; identify substantiation requirements; assess accountable plans; discuss Tax Home; review Case Law.

Decedent's Estate and Final Form 1040 Return

Presented by Michael R. Miranda, CPA, QKA, NQPC, AEP

2 hours of IRS Federal Tax Law Topics/Federal Tax-Related Matters

This program addresses the critical income tax, estate administration, and compliance issues that arise upon the death of an individual. Participants will examine the preparation of the **final Form 1040**, coordination with the **estate's Form 1041**, and related filing requirements and deadlines. The course explores fundamental concepts such as **step-up in basis**, income in respect of a decedent (IRC §691), and the handling of capital loss and net operating loss carryovers. It also addresses practical administration issues, including protecting a decedent's identity, determining who has authority to act on behalf of the decedent, and properly

advising the IRS. Participants will gain insight into the responsibilities of a personal representative, required and recommended forms, key tax elections (including IRC §454 elections related to U.S. Savings Bonds), and the importance of selecting an appropriate **fiscal tax year for the estate**. Emphasis is placed on checklists, documentation, and planning considerations to ensure compliance and minimize risk.

Form 1041: Tax Compliance, Review, and Planning

Presented by Michael R. Miranda, CPA, QKA, NQPC, AEP

2 hours of IRS Federal Tax Law Topics/Federal Tax-Related Matters

Designed to enhance participants' technical knowledge of fiduciary income taxation. The course builds upon foundational trust and estate tax concepts and focuses on the preparation, review, and planning considerations associated with Form 1041 for trusts and estates. Participants will examine income classification, deductions, credits, distributable net income (DNI), tax computations, and fiduciary-specific reporting requirements. The course includes a detailed discussion of the tax treatment of excess deductions upon the termination of a trust or estate following the elimination of miscellaneous itemized deductions under the Tax Cuts and Jobs Act (TCJA). The course also addresses the impact of recent tax legislation, including the One Big Beautiful Bill Act (OBBBA), on fiduciary taxation and beneficiaries. Additional topics include grantor trust rules, income in respect of a decedent (IRD), distributions in kind, charitable trust structures, and post-mortem planning techniques. Instruction concludes with a planning example illustrating the use of an Intentionally Defective Grantor Trust (IDGT) for wealth transfer purposes.

Form 709 – Tax Compliance, Review and Planning

Presented by Michael R. Miranda, CPA, QKA, NQPC, AEP

2 hours of IRS Federal Tax Law Topics/Federal Tax-Related Matters

This program provides tax professionals with a comprehensive review of the federal gift tax and Generation-Skipping Transfer (GST) tax rules applicable to the preparation of Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return. The course explains what constitutes a taxable gift for federal gift tax purposes, the application of the annual gift tax exclusion, and how the annual exclusion interacts with the lifetime basic exclusion amount. Participants will examine the reporting of both common and complex gifting transactions, including IRC §529 plan contributions, split-interest transfers, and other estate-planning strategies. The program addresses valuation issues, including the importance of valuation reports, valuation discounts for closely held business interests, and the use of defined-value clauses, with reference to recent court decisions affecting their validity. In addition, the course covers gift-splitting elections, reporting mechanics, potential risks, adequate disclosure requirements, gift tax statute of limitations considerations, and penalties associated with improper or incomplete disclosure. Emphasis is placed on compliance, risk mitigation, and practical planning considerations.

Estate Planning After OBBBA: Turning Theory into Practice

Presented by Michael R. Miranda, CPA, QKA, NQPC, AEP

2 hours of IRS Federal Tax Law Topics/Federal Tax-Related Matters

This intermediate-level program provides tax professionals with a practical analysis of estate-planning strategies available in 2026 and beyond following the permanent increase in the federal estate and gift tax basic exclusion amount to \$15 million under OBBBA. The course emphasizes real-world planning applications rather than theoretical concepts. Participants will explore estate-planning techniques designed to maximize estate tax efficiency for both middle-market clients (estates under \$15 million) and high net-worth families, while maintaining flexibility and control over assets. The program includes coverage of trust structures, portability elections, lifetime gifting strategies, planning for closely held businesses, and key compliance considerations. Long-term policy implications, including the risk of future legislative changes and anti-clawback regulations, are discussed to help practitioners design adaptable and sustainable estate plans.