North Carolina Society of Enrolled Agents

Presents

An Exceptional Fall Education Event

Date: **September 20 & 21, 2018 (Thursday and Friday)**
Location: **Embassy Suites Hotel - Greensboro Airport, Greensboro, NC**

Thursday, September 20, 2018: 7-8 a.m. Registration – Session begins at 8:00 a.m.

- **Internet Security – Caleb Gwozdz** gives a detailed discussion on securing digital information. (1 hour)
- **Repair & Capitalization Regulations – Ben Tallman, EA, USTCP** reviews the final tangible property regulations with a look at Form 3115. (2 hours)
- **ACA Tax & Compliance Issues Impacting Employee Benefits for Small Business & Individuals – Jason Cogdill, Benefits & ERISA Attorney** provides the latest information on the ACA. (1 hour)
- **IRS Collections, Exam, and CID Issues – IRS Representatives** covering the latest developments in their areas include Felicia Quansah, Exam Territory Manager; Chris Ray, Collection Territory Manager; and Miguel Rivera, Special Agent in Charge, CID. (2 hours)
- **2018 Tax Changes – All the New Rules – Ben Tallman, EA, USTCP** applies the most recent tax law changes under the Tax Cuts and Jobs Act with illustrations and interactive examples. (2 hours)

Friday, September 21, 2018: 7-8 a.m. Registration - Session begins at 8:00 am.

- **Thank You for Your Service! Tax Issues for Active and Retired Members of the Armed Forces – Gary Boykin, EA** takes a look at special tax considerations for Active Military personnel, then continues with a discussion of tax issues for retired/disabled veterans. (2 hours)
- **Understanding Employee Stock Options – Ben Tallman, EA, USTCP** explains the difference in ISOs, RSUs, and ESPPs and the tax implications of each. (1 hour)
- **Section 199A of the Tax Cut and Jobs Act – Galina "Allie" Petrova, J.D.,LL.M** offers a look at the 199A deduction under the Tax Cuts and Jobs Act. (1 hour)
- **Update from NC Department of Revenue – NCDOR Representatives** share with us the latest developments in individual income tax, sales tax, collections, and exams at the state level. (2 hours NAEA CE only)
- **Being Ethical Can Cost You Time, Money, & Friends - Ben Tallman, EA, USTCP,** discusses why we can't put aside our ethics when preparing returns. (2 hours)

Please scroll down for updated information, complete course descriptions, and speaker biographies. Topics, speakers, and times are subject to change without notice. Attendees can earn up to 9 hours IRS federal tax law CE, 3 hours IRS federal tax law update CE, 2 hours IRS Ethics CE, and 2 hours NAEA only CE.

The Askew Foundation, Inc. offers a scholarship to attend NCSEA's 2018 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:	Non-NAEA Member:
Seminar with printed copy of book $235*	Seminar with printed copy of book $335*
Seminar with PDF File Only $205	Seminar with PDF File Only $305

Networking with IRS & NCDOR Employees & Fellow EAs - no additional charge!

***Paid registrants of the seminar will be provided access to a downloadable copy of the material in advance of the seminar dates. To receive a printed hard copy of the book, attendees must register and pay an additional $30 for the book before August 30, 2018. NCSEA does not guarantee that extra copies will be available for purchase onsite.**

Space is limited! Register online today at www.ncseaonline.com!

North Carolina Society of Enrolled Agents

2018 Fall Education Event Registration Form

When: Classes begin Thursday, September 20, at 8:00 a.m. & end Friday, September 21, 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: **$132.00 per standard suite per night** - Special rate applies to overnight stays on 9/19 & 9/20. This favorable rate is available until August 30, 2018, 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 SEA.**
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, 2018** to be entered in a drawing for a chance to receive your **suite for free** (max of 2 nightly room rates of $132.00 plus taxes).
Early Bird Special #2: Register for CE by **August 24, 2018** 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 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-member employees with you for just $205/$235* per employee. To receive this discount, you must register and attend the event with your employees. Please provide non-member Employee Name(s), PTINs and email addresses on a separate sheet of paper if you are unable to register online.

*A downloadable copy of the book will be provided prior to the seminar dates to registrants. To receive a printed copy of the book, attendees must register and order a book **before August 30, 2018**. NCSEA does not guarantee that extra copies will be available for purchase after that date. Note that registration is not complete until NCSEA receives payment for the seminar and materials.

REGISTER EARLY - SEATING IS LIMITED	**SEMINAR** ***With PDF file only***	**SEMINAR** (Register before 8/30/2018) ***With Printed Book***	***Your Cost***
NAEA Member or Associate:	$205.00	$235.00	_______
Non-NAEA Member or Associate	$305.00	$335.00	_______
Member's Non-member Employee:	$205.00 x ____ (# of employees)	$235.00 x ____ (# of employees)	_______
Extra Books (For Registered Attendees Only)	$30 x ___ (# of books)	(Order before 8/30/2018)	_______
		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 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 also 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, 2018.

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 2018 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.

In accordance with the standards set forth in Circular 230, section 10.6, CE credits will be granted based on a 50-minute hour. 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.

Please note that the presentation on Military Personnel issues has been combined into one 2-hour CE session instead of two 1-hour sessions.

Internet Security
Caleb Gwozdz
VNKSH-T-00159-18-I 1 hour Federal Tax Law Topics/Federal Tax-Related Matters

Internet Security should always be at the forefront of a tax practitioner's thoughts. This live-group presentation provides an overview of General Data Protection Regulations and what it means for tax professionals. The instructor will define what constitutes a security breach and will cover federal and state regulations, including the timeline for reporting security breaches. He will discuss when fines are applicable as the result of a security breach. He will offer ways to prevent security breaches, including discussions of available hardware, software, encryption methods, and identity theft protection.

Repair & Capitalization Regulations
Ben Tallman, USTCP, EA
VNKSH-T-00153-18-I 2 hours Federal Tax Law Topics/Federal Tax-Related Matters

Anyone who prepares business tax returns should be interested in this presentation on the Final Tangible Property Regulations. This live-group, instructor-led discussion focuses on Units of Property, Safe Harbor Elections, Ameliorating Material Conditions, Pre-existing conditions, Changes in Accounting Method, Capitalization vs. Repair, "Deemed" 3115 filings, and many other insightful issues that deal with the 2014 final regulations. Interactive examples will allow participants to work with Form 3115 and discover its many uses. Attendees will answer a quiz individually, followed by a group discussion as the instructor walks through examples, illustrations, and worksheets to enhance understanding of the material.

ACA Tax & Compliance Issues Impacting Employee Benefits for Small Business & Individuals
Jason Cogdill, Benefits & ERISA Attorney
VNKSH-T-00164-18-I 1 hour Federal Tax Law Topics/Federal Tax-Related Matters

In this live group presentation, the speaker covers the latest legislative developments and current executive and administrative developments impacting the Affordable Care Act and their effect on both employers and individuals.. He discusses the current enforcement efforts regarding the employer mandate and the latest requirements under the individual coverage mandate. He explores lessons learned from IRS rulings along with compliance ramifications and current legal issues impacting taxation of employer-sponsored benefits. He provides an outlook for 2018 tax returns with emphasis on available exemptions from the individual mandate. In addition, he makes recommendations for small businesses and individuals and suggests best practices for tax preparers. Participants will be allowed to ask questions as time permits.

IRS Collections, Exams, and CID Issues
Felicia Quansah, Exam Territory Manager, IRS
Chris Ray, Collection Territory Manager, IRS
Miguel Rivera, Special Agent in Charge, IRS
VNKSH-T-00163-18-I 2 hours Federal Tax Law Topics/Federal Tax-Related Matters

Representatives from various IRS functions (Exam, Collection, and Criminal Investigation) will discuss their programs; what they do and what practitioners need to know to assist their clients. They will also include important initiatives and quarterly priority messages. The audience will be given opportunities to ask questions in this live-group discussion.

2018 Tax Changes – All the New Rules
Ben Tallman, USTCP, EA
VNKSH-U-00154-18-I 2 hours Federal Tax Law Update

Broad based audience participation is expected in this live group presentation on the most recent changes in tax law and regulations under the Tax Cuts and Jobs Act. The instructor will offer examples and encourage interactive participation from the audience as he explores the new thresholds and the related tax issues. Attendees will individually answer a quiz based upon the TCJA, then be led in a group discussion as the instructor walks through illustrations to enhance understanding of the material.

Thank You for Your Service! Tax Issues for Active and Retired Members of the Armed Forces
Gary Boykin, EA
VNKSH-T-00160-18-I 2 hours Federal Tax Law Topics/Federal Tax-Related Matters

In this live group presentation, the instructor defines taxable and nontaxable military pay for both active service members and retired military personnel. The speaker emphasizes the implications of receiving active duty pay while serving in a combat zone; covers the impact of foreign source income for the active member and the member's spouse; and reviews special tax considerations for active service members, including the sale of a principal residence and the forgiveness of a service member's tax liability if serving in a combat zone or military action results in death. A brief review of state tax issues under the Servicemembers Civil Relief Act and the Military Spouse Residency Relief Act constitutes less than 20% of the presentation. The instructor provides an in-depth discussion on what happens when a military retiree is awarded VA disability compensation. He details how to properly prepare returns for the year the award is received and how to prepare amended returns for retroactive awards. He also examines the impact of the Combat-Injured Veterans Tax Fairness Act of 2016 on disability severance pay and how to claim a refund if these benefits were improperly taxed in previous years dating back to 1991. He describes how to calculate the refund using the actual amount or using a simplified method. He also includes a discussion comparing Combat Related Special Compensation (CRSC) and Concurrent Retirement and Disability Pay (CRDP).

Understanding Employee Stock Options
Ben Tallman, USTCP, EA
VNKSH-T-00155-18-I 1 hour Federal Tax Law Topics/Federal Tax-Related Matters

This discussion focuses on the difference between Incentive Stock Options (ISOs), Restricted Stock Units (RSUs), and Employee Stock Purchase Plans (ESPPs). Understanding how these plans work allows tax preparers to educate & inform taxpayers on the best strategies for using these programs. The instructor will lead this live group through interactive examples, illustrations, and worksheets to enhance understanding of the material. Attendees will answer a quiz followed by a group discussion.

Section 199A of the Tax Cut and Jobs Act
Galina "Allie" Petrova, J.D., LL.M.
VNKSH-U-00162-18-I 1 Hour Federal Tax Law Update

The Tax Cut and Jobs Act added Section 199A to the Internal Revenue Code. Section 199A allows certain owners of qualified businesses a deduction of 20% of qualified business income. The availability of the deduction depends on taxable income and the type of business being operated. Also, the deduction comes with requirements and limitations that impact tax savings for pass-through entities. This continuing education session will examine how the deduction is calculated and who can claim the qualified business income deduction.

This live-group instructor-led session will cover the following:

- Implications of section 199A, including its benefits and nuances;
- Taxpayers eligible for the section 199A deduction;
- Definition of "qualified business income";
- Computation of the deduction;
- Businesses and services limited in claiming this deduction;
- Wages and other income phase-outs and the capital limitations.

How Being Ethical Can Cost You Time, Money & Friends
Ben Tallman, USTCP, EA
VNKSH-E-00156-18-I 2 hours IRS Ethics

This live-group session promises to be insightful and interesting as it examines the risks of upholding and of betraying ethical standards in a tax practice. Specific examples will be used to understand important concepts on how time, money, and friendships are interconnected. An individual quiz and interactive examples encourage audience participation in this instructor-led discussion.

The following presentation qualifies for NAEA CE only:

Update from North Carolina Department of Revenue
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 income tax, corporate tax, and state sales tax issues.

Please check regularly for any updates to this list. Presentations covering state tax issues (i.e., the NCDOR presentation) do **NOT** qualify for IRS CE, but may qualify for NAEA CE. Attendees can earn up to 9 hours IRS Federal Tax Law Topics/Federal Tax-Related Matters CE, 3 hours of IRS Federal Tax Law Update CE, and 2 hours of IRS Ethics CE. Topics and speakers are subject to change. Please note that the presentation on Military Personnel issues has been combined into one 2-hour CE session instead of two 1-hour sessions.

2018 Fall CE Event

Speaker Biographies

CALEB GWOZDZ is President of Calkri, LLC, whose home base sits atop a beautiful mountain in the Southern Adirondack town of Galway, New York where Caleb & Kristine Gwozdz live with their four-legged kids Remington & Sierra, Bernese Mountain Dogs.

Calkri has been in business since 2014, but Caleb has worked in the IT field for over 10 years and has been a computer/techno geek most of his life. Caleb strives to deliver honest reliable innovative IT solutions to businesses with Data Protection and Network Security being top priority. Calkri serves clients not only in Upstate NY, but serves the entire Eastern United States.

As president of Calkri, LLC, Caleb takes the challenges their clients present them with and turns them into workable solutions, customized to their individual needs as well as keeping within the best fit for their budget and company dynamics.

Calkri has a wide variety of offerings for their clients including but not limited to: FREE in-depth evaluation of your network's overall security and performance. • Identify and implement immediate and flexible solutions to improve the security and performance of your network while reducing overall costs. • Microsoft and Adobe licensing, user management, patch management • 24/7 network security monitoring and immediate response, remote support, managed antivirus and web filtering • software incorporation and updates • hardware installation, maintenance, upgrades, and proactive maintenance (looking for problems before they occur) • backup and disaster recovery • email support

Contact information:

Caleb Gwozdz
Calkri.Com
1-844-4CALKRI (225574) or 518-290-3996
Info@Calkri.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

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

Felicia Quansah, Exam Territory Manager, IRS
Chris Ray, Collection Territory Manager, IRS
Miguel Rivera, Special Agent in Charge, IRS

Gary Boykin, EA, NTPI® Fellow, currently serves as the Vice President of the North Carolina Society of Enrolled Agents. He received his Associates in Accounting degree in 1986 from Coastal Carolina Community College and began his career in taxation working in his father's firm, Bill's Tax Service, in 1984. He eventually purchased the firm and named it Boykin's Tax Service, Inc., in 1993. He became an Enrolled Agent in that same year.

In 2017, Gary earned the prestigious Fellow designation from the National Association of Enrolled Agents (NAEA) for completing the three levels of the National Tax Practice Institute™ (NTPI®). This achievement demonstrates his dedication to protecting taxpayer rights and attests to his expertise in tax.

Located in Jacksonville, NC, Gary specializes in Individual and Military taxation with over 34 years experience in tax preparation. Gary is active on several practitioner tax forums and leads the Coastal Chapter of NCSEA. As a tax practitioner and a member of NCSEA's education and outreach committees, Gary advocates education for the preparer community and has served as an instructor for NCSEA's Live SEE Prep program.

Contact Information:

Gary Boykin, EA, NTPI® Fellow
Boykin's Tax Service, Inc.
104 Barden St
Jacksonville, NC 28540
Telephone – 910-346-6130 Fax – 910-346-1187
boykinstax.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