

# The 2014 Tax Short Course Series

for Tax Practitioners and Other Professionals



## Featuring: The 65th Annual Intermediate and Advanced Income Tax Schools

Comprehensive two-day seminars highlighting filing for 2014

Various convenient dates and locations across the state

**Includes  
2 hours  
of Ethics!**  
16 hours total

**Save \$50 when you pay on or before November 14! See inside for details.**

### Agricultural Taxation Issues Workshops

Focusing on important tax issues of agriculture

Various convenient dates and locations across the state

### Partnership/LLC Tax Workshop

A dedicated tax school for partnerships and LLCs taxed as partnerships

October 2-3, 2014 | McKimmon Conference & Training Center, NC State University, Raleigh, NC

### Introductory Income Tax Workshop

One-day workshop specifically focusing on federal tax form preparation

January 14, 2015 | McKimmon Conference & Training Center, NC State University, Raleigh, NC

### Excel Tips and Tricks

Four dates and locations to choose from. See page 6

Conducted by: **North Carolina State University** Department of Agricultural and Resource Economics, College of Agriculture and Life Sciences, and the Office of Professional Development  
In cooperation with: US Internal Revenue Service and NC Department of Revenue

### Important Messages for Intermediate and Advanced Tax School Participants

Due to overwhelming demand in some locations, you are strongly encouraged to **register in advance**.

Because of space limitations, walk-ins cannot be accepted if the location you have chosen has been sold out.

Please call to inquire about space availability if you have not pre-registered.

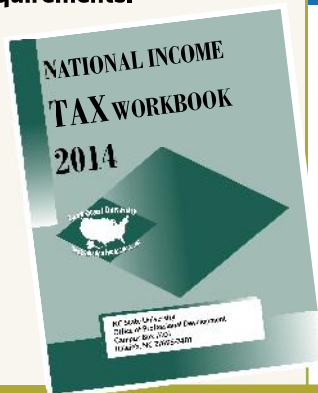
You must attend both days in the same location—you cannot attend Day 1 in one location and Day 2 in another location.

The Intermediate and Advanced Income Tax Schools have been accepted by the CFP Board for continuing education credit.

#### Ethics

IRS Program #4552-U-E-00002-13-1  
The Intermediate and Advanced Income Tax Schools are in the process of receiving approval from the National Association of State Boards of Accountancy (NASBA) for the annual two-hour CPE ethics requirement of the NC State Board of CPA Examiners and the IRS.

**You must remain in the class you registered for during both days of the program, per IRS requirements.**



## The Intermediate Income Tax Schools Concentrating on Individual and Compliance Tax Issues

And other selected topics of current interest

IRS Program #4552-T-00004-13-1

**Check-in: 8:00 am • Program: 8:30 am – 4:45 pm**

**Recommended 16 hours of CPE credit**

**Fee: \$239 if paid on or before November 14**

**\$289 if paid after November 14**

This popular and well-attended session has always been a big hit! The Intermediate Income Tax School will concentrate on individual and compliance tax issues. The session will be especially helpful if you are a practitioner with as little as two years of experience. You'll benefit from an effective combination of lecture, example problems, discussion, and questions. The two-day format of this course will give you ample opportunity to explore topics. There are no prerequisites or advanced preparation for this course. See the 2014 Tax School registration form for dates and locations.

**Choose among 8 locations!**

See Page 5

## The Advanced Income Tax Schools Emphasizing Business Taxation

And other selected topics of current interest

IRS Program #4552U-T-00008-13-1

**Check-in: 8:00 am • Program: 8:30 am – 4:45 pm**

**Recommended 16 hours of CPE credit**

**Fee: \$239 if paid on or before November 14**

**\$289 if paid after November 14**

If you are a practitioner with several years of experience, this school will help you to develop and refine your tax preparation skills further—especially those needed for the effective and accurate completion of business and individual returns. You'll benefit from an effective combination of lecture, example problems, discussion, and questions. There are no prerequisites or advanced preparation for this course. See the 2014 Tax School registration form for dates and locations.

**Choose among 4 locations!**

See Page 5

#### You will receive:

- 2 hours ethics
- 13 hours federal tax law and updates
- 1 hour state law

*"Surpassed my expectations as a first-time attendee."*

—Zebulone Baiye, Raleigh, NC

## Attend the Two-Day Income Tax Schools and You'll Receive

- National Income Tax Workbook
- 2014 Federal Tax Handbook
- A Certificate of Completion
- 2014 Tax Tips
- A CD version of the *National Income Tax Workbook* (free!)
- A high quality tote bag large enough to carry all of the valuable materials you'll receive

# How You'll Benefit from the NC State Income Tax Schools

You'll leave with a comprehensive knowledge of important tax topics such as:

- New legislation
- Affordable Care Act (ACA)
- Rulings and cases
- Individual taxpayer issues
- Business issues
- Agricultural and natural resources issues
- Business entities
- IRS issues
- Ethics
- Tax practice
- Individual ACA issues
- Employer ACA issues
- Construction industry
- Net investment income tax
- Form 4797
- Foreign tax
- Fiduciary tax
- Tax rate and useful tables

## About Your Instructional Teams

### Intermediate

**Ernest R. Carraway, Jr., CPA**—Partner in the law firm of Layton & Carraway, PA in Raleigh, NC. He is currently an instructor at NC State University in the College of Management where he teaches accounting, tax, and business law courses.

**Curtis Lee**—Accountant in Raleigh, NC with over 30 years of experience, specializing in small businesses and individuals. He is accredited by the Accreditation Council for Accountancy and Taxation, and is a member of both the NC Society of Accountants and the National Society of Accountants.

**Michelle Sosnowski, CPA**—Accountant with 23 years of experience in both national and local CPA firms located in Michigan, Texas, Ohio and North Carolina. She specializes in small business accounting and tax as well as individual income tax preparation and planning. Michelle is also a Certified QuickBooks Pro Advisor. She is certified by the North Carolina State Board of CPA Examiners.

**Guido van der Hoeven**—Extension Specialist in farm management, taxation, and organizational structures at NC State University. For the past several years, he has provided resources and program leadership in the areas of taxation, agricultural information systems, estate planning, and farm management.

### Advanced

**Lillian Glover Young, CPA**—Accountant with over 30 years of experience with the NC State Income Tax Schools. She has her own tax practice in Charlotte, NC.

**Jim Holmes**—Accountant with 44 years in the public practice of accounting in Burlington, NC. He is enrolled

to practice before the Internal Revenue Service. He is an Accredited Business Accountant and an Accredited Tax Accountant. Jim has 19 years of experience with the NC State Income Tax Schools.

## Agricultural Taxation Issues Workshops

IRS Program #4552U-T-00003-13-1

- 10 convenient locations and dates across North Carolina
- Continued expanded instruction by popular demand!
- Discussion of agricultural and natural resource tax issues
- Take home a valuable workbook with detailed examples and problems

Combining lecture, example problems, discussion, and questions, these one-day workshops are appropriate for all levels of experience—from beginner to advanced. There are no prerequisites or advanced preparation for this course.

### About your instructors:

**Guido van der Hoeven**, Extension Specialist, NC State University, Department of Agricultural and Resource Economics

**Mark Megalos**, Extension Specialist, NC State University, Department of Forestry and Environmental Resources

**Check-in:** 8:00 am | **Program:** 8:30 am – 4:45 pm

**Fee:** Only \$149 | **Recommended 8 hours of CPE credit**

### Topics you will cover:

- New law changes as they affect agriculture
- Agricultural tax issues of interest
- Any new law changes to timber
- Other topics of interest

# 2014 Tax School Registration Form

Indicate your choice of level, school and location by checking the appropriate box.

## Income Tax Schools

OPD-ARTAX-N

Fee: \$239 if paid on or before November 14

\$289 if paid after November 14

### Intermediate

#### December 1-2, 2014

- ☐ **Asheville (044)**  
Four Points by Sheraton,  
Asheville Downtown  
Asheville, NC 828.253.1851
- ☐ **Fayetteville (045)**  
DoubleTree by Hilton Hotel  
Fayetteville  
Fayetteville, NC 910.323.8282

#### December 3-4, 2014

- ☐ **Charlotte (047)**  
Cabarrus Arena & Convention  
Center  
Charlotte, NC 704.920.3976
- ☐ **Winston-Salem (041)**  
Hawthorne Inn  
Winston-Salem, NC 336.777.3000

#### December 8-9, 2014

- ☐ **Greenville (049)**  
Hotel & City Bistro  
Greenville, NC 252.355.8300
- ☐ **Greensboro (043)**  
**New Location!**  
Greensboro Coliseum Complex  
Greensboro, NC 336.373.7400

#### December 10-11, 2014

- ☐ **Raleigh (050)**  
McKimmon Conference &  
Training Center,  
NC State University,  
Raleigh, NC 919.515.2261
- ☐ **Wilmington (052)**  
Holiday Inn Resort  
Wrightsville Beach, NC  
910.256.2231

### Advanced

#### December 1-2, 2014

- ☐ **Fayetteville (046)**  
DoubleTree by Hilton Hotel  
Fayetteville  
Fayetteville, NC 910.323.8282

#### December 3-4, 2014

- ☐ **Charlotte (048)**  
Cabarrus Arena & Convention  
Center  
Charlotte, NC 704.920.3976

#### December 8-9, 2014

- ☐ **Greensboro (042)**  
**New Location!**  
Greensboro Coliseum Complex  
Greensboro, NC 336.373.7400

#### December 10-11, 2014

- ☐ **Raleigh (051)**  
McKimmon Conference &  
Training Center  
NC State University,  
Raleigh, NC 919.515.2261

### Agricultural Taxation Issues Workshops

Fee: \$149

OPD-ARFTI-N

- ☐ **October 27, 2014 (036)**  
Duplin County Extension Office  
Kenansville, NC
- ☐ **October 28, 2014 (037)**  
Bob Martin Agricultural Center  
Williamston, NC
- ☐ **October 29, 2014 (035)**  
Robeson County Center, O.P.  
Owens Agriculture Center  
Lumberton, NC

- ☐ **October 30, 2014 (038)**  
Cunningham Research Station  
Kinston, NC
- ☐ **October 31, 2014 (039)**  
Wilson County Agricultural  
Center  
Wilson, NC
- ☐ **November 3, 2014 (040)**  
Union County Extension Office  
Monroe, NC

- ☐ **November 4, 2014 (041)**  
Iredell County Extension Center  
Statesville, NC
- ☐ **November 5, 2014 (043)**  
Mountain Horticultural Crops  
Research & Extension Center  
Mills River, NC

- ☐ **November 10, 2014 (044)**  
Guilford County Extension  
Center  
Greensboro, NC
- ☐ **November 19, 2014 (034)**  
Moore County Extension Center  
Carthage, NC

### Partnership/LLC Tax Workshop

Fee: \$399 OPD-ARPLLC-N-002

- ☐ **October 2-3, 2014** McKimmon Conference & Training Center,  
NC State University, Raleigh, NC 919.515.2261

### Introductory Income Tax Workshop

Fee: \$189 OPD-ARITS12-N-003

- ☐ **January 14, 2015** McKimmon Conference & Training Center,  
NC State University, Raleigh, NC 919.515.2261

Priority  
Code **F 1 4 1 0 W B**

Note: For fastest service, please enter the priority code from your mailing label. Enter this code even if label is addressed to someone else. *Thank you!*

mm/dd

First Name \_\_\_\_\_ Middle Initial \_\_\_\_\_ Last Name \_\_\_\_\_ Date of Birth\* \_\_\_\_\_

Title \_\_\_\_\_

Badge Name \_\_\_\_\_

Firm/Org \_\_\_\_\_

Work Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Email \_\_\_\_\_

Work Phone \_\_\_\_\_

Fax \_\_\_\_\_

Name, Phone & Email of Manager Approving Your Training \_\_\_\_\_

### Registration and Payment

The easiest way to guarantee your place is to pay with a credit card. Payment must accompany registration, and be received by the first day of the program. Faxed registrations without a credit card # or a purchase order will not be accepted.

Payer: ☐ Company ☐ Self

#### Payment Method:

☐ American Express ☐ VISA ☐ MasterCard ☐ Diners Club  
Corporate Card? ☐ Yes ☐ No

Card Account # \_\_\_\_\_

Expiration Date \_\_\_\_\_ Security Code \_\_\_\_\_

Amount \_\_\_\_\_

Cardholder Name \_\_\_\_\_

Cardholder Signature \_\_\_\_\_ (Required) (Seal)

☐ Check Enclosed (U.S. banks only) (Do not fax.)

#### (Payable to NC State University)

Please write the name(s) of participant(s) on the face of the check(s).

☐ If you wish to pay by purchase order, please fax or mail your purchase order to **919.515.7614** along with this registration form.

☐ IDT (NC State University employees only)

Project (FAS) # \_\_\_\_\_

\*In lieu of SSN, your date of birth is required as a personal identifier for internal record keeping by this university. Please duplicate this form for multiple registrations. You may want to make a copy for your records.