



The Accountant

Official Publication

of the North Carolina Society of Accountants

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November 2016



A Message From The President

James L. Holmes



James L. Holmes

Inside this Issue

| | |
|-----------------------------|---|
| Chapter News | 2 |
| President's Message (con't) | 3 |
| Hurricane Relief | 3 |
| Tax Relief | 3 |
| Form 4506-F | 4 |
| Division of Emp. Security | 4 |
| Hurricane Matthew | 4 |
| ITIN Renewal | 5 |
| Class Action Lawsuit | 5 |
| Social Security | 5 |
| Sales & Use Tax | 6 |
| Enrolled Agents | 6 |
| PTI Brochure | |

Finally tax season has come to a close. Does not matter whether we got all of the tax returns done or not. Tax season came to an end on October 18th. That is unless you have clients in Hurricane Matthew's federally declared disaster areas. Under section 7508A, the IRS gives affected taxpayers until March 15, 2017, to file most returns (including individual, and corporate income tax returns; partnership returns and S corporation returns; estate, gift, and generation-skipping transfer tax returns; and employment and certain excise tax returns) that have either an original or extended due date occurring on or after October 4, 2016, and on or before March 15, 2017. Affected tax payers also have until March 15, 2017, to make tax payments, including estimated tax payments, having an original due date occurring on or after October 4, 2016, and on or before March 15, 2017. Check page 4 to see which counties are included in the disaster relief.

November brings us a whole new set of deadlines and other activities to be taken care of. PTIN renewal is under way. All PTINs must be renewed by December 31, 2016. Enrolled Agents with SSNs ending in 4, 5, or 6 must renew their credentials between November 1 and December 31, 2016.

November and December are months to complete our continuing education requirements for 2016. Professional Tax Institutes conferences are November 15th and 16th in Greensboro, November 16th and 17th in Charlotte and November 17th and 18th in Myrtle Beach. The NC State Tax schools start November 26th and go through December 8th in eight cities across North Carolina. There is plenty of CE to go around. Just be sure and get what you are required to have.

And if all of that is not enough, NCSA will be having our Board of Directors Meeting November 15 at the Sheraton Four Seasons in Greensboro following the first day of the PTI Seminar there.

(continued on page 3)



Chapter News

Please accept our apologies for the lack of a Chapter News column last month. We are gladly now back on track and excited about all of the chapter meetings happening across our state. It is now CPE season and you have a glorious 60 days of lighter deadlines and preparation for the next tax season. Use this time wisely to recharge and reconnect with family and friends, they will be missing you come January! Also don't forget your chapter meetings. We have chapters all across NC that meet each month to support you and provide timely information all that you need to do to plug in to this great resource is to show up!

Burlington

The Burlington has recently had the following meetings: September 22nd with **J.R. Lawson** speaking on NCSA Membership and on October 27th with NCSA President **Jim Holmes** giving a Federal Tax Update. The chapter meets monthly at Kimbers in Gibsonville. Burlington chapter normally meets on the 4th Thursday of each month. For more information about the Burlington chapter contact Jim Holmes at jholmes.acct@yahoo.com

Cape Fear

The Cape Fear last met on September 19th at Scrub Oaks Contemporary Pub in Fayetteville. At that meeting the chapter voted on the revised chapter bylaws and held a roundtable discussion. The chapter did not meet in October due to the aftermath of Hurricane Matthew causing much disruption in the Fayetteville/Dunn/Smithfield area. The chapter will announce its next meeting time and place. The chapter meets the 1st Monday after the 15th each month. For more information, contact Marsha Wheeler at mwheeler14@nc.rr.com

Central

The Central chapter met on Monday on September 26th at CJ's Olde Towne Restaurant in Asheboro. NCSA President **Jim Holmes** spoke on Transportation Industry issues. On October 24th the chapter returned to Sagebrush in Asheboro for a Legislative Meeting with the Randolph County delegation to Raleigh including NC Senator **Jerry Tillman** and Representative **Pat Hurley**. The Chapter will meet on November 28th with **Stephen Metelits** speaking on Dividends. Central Chapter meets on the 4th Monday of each month. For more information contact Kevin Robinson at kevrob@triad.rr.com

Charlotte

The Charlotte Chapter met September 27th at Golden Corral in Matthews. NCSA President Elect **James Upton** presented on Installment Payment Agreements along with a BONUS of Other Tax Topics from This Past Tax Season. The October meeting again at Golden Corral featured **Stephanie Roche** of ADP speaking on the new Overtime Law. The Charlotte Chapter normally meets on the 4th Thursday of each month. For more information contact Louise Pistole at pistole9@windstream.net

Eastern

The Eastern Chapter met September 27, 2016, at 6 pm at H&R Block, 629 Red Banks Road, Greenville. The chapter held a roundtable discussion led by chapter President **Karen Spruill**. The chapter did not meet in October due to Hurricane Matthew and the damages in the Greenville area. The Eastern chapter meets on the 4th Tuesday each month at H&R Block in Greenville. For more information contact Karen Spruill at karen.spruill@hrblock.com

Hickory

Hickory Chapter met on Wednesday, October 26, 2016 at Zorba's Greek Restaurant in Conover. NCSA President Elect **James Upton** presented on Installment Payment Agreements along with a BONUS of Other Tax Topics from This Past Tax Season. The Hickory Chapter normally meets the last Monday of each month. For more information contact Susan Dale Moore at susan@dalesaccounting.com

Piedmont

The Piedmont Chapter held the following recent meetings: September 29th at MiPueblo in High Point the chapter hosted **Stephanie Rivers** with Paychex to discuss the new FLSA rules on Overtime. The October 27th meeting was again at MiPueblo and featured a presentation on Business Litigation by **Andy Fitzgerald** a litigation attorney with Fitzgerald Law in Winston Salem. Piedmont Chapter normally meets on the last Thursday of each month. For more information, contact David L. Hooker at dlhacct@triad.rr.com

Raleigh

The Raleigh Chapter met Tuesday, October 25th at Manchesters off Leesville Rd in North Raleigh. NCSA President Elect **James Upton** presented on Installment Payment Agreements along with a BONUS of Other Tax Topics from This Past Tax Season. The Raleigh Chapter meets on the 4th Tuesday of each month. For more information contact Stephen Metelits at metelits@usa.net

Sandhills-Sanford

The Sandhills-Sanford Chapter held the following meetings recently: September 22nd at Bay Breeze in Sanford with **Jonetta Appling** of NCDOR who spoke on the new expanded Sales Tax on Services. October 27th at Table on the Green in Pinehurst with **Mark Bouchier** speaking on organizing a Paperless Office. The chapter meets the last Tuesday of each month and has decided to move the meeting around to various homes and offices each month. For more information, contact April Eads at angelicape@aol.com

Western

The Western Chapter held the following meetings recently: September 27th at the Gondolier in Asheville with **Jeff Porter** speaking on SSARS 21 and the correct use of report titles. The chapter met on October 25 again at the Gondolier with **Dave Trout** giving an update on the Affordable Care Act. Western Chapter normally meets the 4th Tuesday of each month. For more information contact Beth Evans at Beth.evans@precisionacct.com

Wilmington

The Wilmington Chapter meets at McAllisters Deli on College Road in Wilmington. Contact Chapter President Susan Corliss Bland for more information at susan@intrstar.net

We cannot compile this report without your information. If you have news of your chapter or its members including photos or interesting things that happened at your chapter meeting please email James Upton at jamesupton@rtmc.net or call (336) 873-7690.

Looking for help: If you would love to be a part of Chapter News let Stephen Metelits know; the job starts July 1, 2017, train now!

The President's Message

(continued from page 1)

I'm going to end this letter with a little of Charles Schulz's Philosophy. He was the creator of the "Peanuts" comic strip. You don't have to actually answer the questions. Just ponder on them. Just read all the way through and you will get the point.

1. Name the five wealthiest people in the world.
2. Name the last five Heisman trophy winners.
3. Name the last five winners of the Miss America pageant.
4. Name ten people who have won the Nobel or Pulitzer prize.
5. Name the last half dozen Academy Award winners for best actor or actress.
6. Name the last decade's worth of World Series Winners.

How did you do?

The point is, none of us remember the headliners of yesterday. These are no second rate achievers. They are the best in their fields. But the applause dies....Awards tarnish...Achievements are forgotten. Accolades and certificates are buried with their owners.

Here is another quiz. See how you do.

1. List a few teachers who aided your journey through school.
2. Name three friends who have helped you through a difficult time.
3. Name five people who have taught something worthwhile.
4. Think of a few people who have made you feel appreciated and special.
5. Think of five people you enjoy spending time with.

Easier?

The Lesson:

The people who make a difference in your life are not the ones with the most credentials, the most money...or the most awards.

They are simply the ones who care the most.

"Be Yourself. Everyone Else is Taken!"

Have a happy Thanksgiving everyone.

Hurricane Relief

The NCDOR will waive any penalties assessed against taxpayers in areas recognized as disaster areas by the federal government for any late action occurring on or after October 4 and on or before March 15, 2017, if the application is submitted, the return is filed, or the tax is paid on or before March 15, 2017.

Some counties included in the disaster area are: Beaufort, Bertie, Bladen, Columbus, Cumberland, Dare, Duplin, Edgecombe, Gates, Greene, Harnett, Hoke, Hyde, Johnston, Jones, Lenoir, Nash, Pender, Pitt, Robeson, Sampson, Wayne, and Wilson.

The waiver will be considered a waiver for automatic reasons and will not be considered as a waiver for good compliance, which only can be used once every three years per tax type

Tax Relief

In Notice 2016-58, the IRS has announced the new *per diem* rates for fiscal year 2017. The rates can be used starting October 1, 2016, or January 1, 2017, for one year.

The new *per diem* rate for high cost areas is \$282 including \$214 for lodging and \$68 for meals and incidentals. The new rate for all other localities is \$189 consisting of \$132 for lodging and \$57 for meals and incidentals.

Form 4506-F

The IRS has issued Form 4506-F, *Request for Copy of Fraudulent Tax Return*. This form can be used by the person whose name and Social Security Number (SSN) were used to file a fraudulent tax return. Due to federal privacy laws, the victim's name and SSN must be listed as either the primary or secondary taxpayer on the fraudulent return. This form now can be used in lieu of written requests.

Division of Employment Security

The Division of Employment Security (the old ESC) of the NC Department of Commerce is updating their on-line system. There will be a new log on credential procedure for claimants, employers, and remitters. All unemployment insurance claims documentation will be bar coded.

If you currently are a remitter, when the new system goes into effect and you sign in, you automatically will be given an opportunity to get new log on credentials. This will give you the way into the new system which looks cleaner and more comprehensive.

There is no definite time commitment to when all of this will happen.

Hurricane Matthew

In IR-2016-131, the IRS gives tax relief to victims of hurricane Matthew; many extension filers in North Carolina also are affected. North Carolina storm victims have until March 15, 2017, to file certain individual and business tax returns and make certain tax payments. All workers assisting the relief activities who are affiliated with a recognized government or philanthropic organization also qualify for relief.

Affected taxpayers in Anson, Beaufort, Bertie, Bladen, Brunswick, Camden, Carteret, Chatham, Chowan, Columbus, Craven, Cumberland, Currituck, Dare, Duplin, Edgecombe, Gates, Greene, Halifax, Harnett, Hoke, Hyde, Johnston, Jones, Lee, Lenoir, Martin, Moore, Nash, New Hanover, Onslow, Pamlico, Pasquotank, Pender, Perquimans, Pitt, Richmond, Robeson, Sampson, Scotland, Tyrell, Washington, Wake, Wayne, and Wilson Counties receive this relief and other special tax relief. The tax relief postpones various tax filing and payment deadlines that occurred starting on October 4. As a result, affected individuals and businesses have until March 15, 2017, to file and pay any taxes that originally were due during this period. This includes the January 17 deadline for making quarterly estimated tax payments. For individual tax filers, it also includes 2015 income tax returns that received a tax filing extension until October 17. The IRS noted, however, that because tax payments related to these 2015 returns originally were due April 18, 2016, those are not eligible for this relief.

A variety of business tax deadlines also are affected including the October 31 and January 31 deadlines for quarterly payroll and excise tax returns. It also includes the special March 1 deadline that applies to farmers and fishermen who choose to forgo making quarterly estimated tax payments. In addition, the IRS is waiving late-deposit penalties for federal payroll and excise tax deposits normally due on or after October 4 and before October 19 if the deposits are made by October 19, 2016/

The IRS automatically provides filing and penalty relief to any taxpayer with an IRS address of record located in the disaster area. Thus, taxpayers need not contact the IRS to get this relief. However, if an affected taxpayer receives a late filing or late payment penalty notice from the IRS that has an original or extended filing, payment, or deposit due date falling within the postponement period, the taxpayer should call the number on the notice to have the penalty abated.

In addition, the IRS will work with any taxpayer who lives outside the disaster area but whose records necessary to meet a deadline occurring during the postponement period are located in the affected area. Taxpayers qualifying for relief who live outside the disaster area need to contact the IRS at (866) 562-5227.

Individuals and businesses who suffered uninsured or unreimbursed disaster-related losses can choose to claim them on either the return for 2016 or 2015.

ITIN Renewal

In IR-2016-129, the IRS reminds taxpayers affected by recent changes involving the ITIN program that they now can begin submitting their ITIN renewal applications to the IRS. Under the *Protecting Americans from Tax Hikes Act of 2015* (PATH), any ITIN not used on a federal tax return at least once in the last three years no longer will be valid for use on a tax return as of January 1, 2017.

If a taxpayer has an ITIN that is scheduled to expire and needs to file a tax return, it is important not to delay. By submitting the application in the next few weeks, ITIN taxpayers may avoid unnecessary delays and allow for smoother and faster processing.

Taxpayers with an ITIN that have not filed a tax return in the last three years won't be able to file a tax return unless their ITIN is renewed. ITINs with the middle digits 78 or 79 need to be renewed even if the taxpayer has used it in the last three years.

Taxpayers with an ITIN with the middle digits 78 or 79 have the option to renew ITINs for their entire family at the same time. Those who have received a renewal letter from the IRS can choose to renew the family's ITINs together even if family members have an ITIN with middle digits other than 78 or 79.

To renew an ITIN, a taxpayer must fill out a Form W-7 and submit all required documentation. The IRS began accepting ITIN renewals on October 1. A federal tax return need not be attached to the Form W-7 if an ITIN is being renewed.

Class Action Lawsuit

Adam Steele, Brittany Montrois, and Joseph Henschman have started a class action lawsuit on "our behalf" claiming that Congress has not authorized the IRS to charge fees for PTINs and that the fees the IRS charges are excessive. Those with PTINs who do nothing automatically remain part of the class.

To remove yourself from the class, you have to send an Exclusion Request in the form of a letter send by mail stating that you want to be excluded from *Steele v. United States* Case No. 1:14-cv-1523-RCL. Be sure to include your name, address, telephone number, e-mail address, and signature. Send this missive to PTIN Fees Class Action Administrator, PO Box 30245, College Station, TX 77842-3245. It must be postmarked by December 7.

By doing nothing you stay in the class and can get some money if the class wins, and you agree that Motley Rice LLC (of SC is representing us) as well as co-counsels The Law Office of Allen Buckley LLC, Gutpa Wessler PLLC, and Caplin & Drysdale, Chartered, may receive up to 30% of the total recovery and expenses. Also, you give up the right to sue the US for the same reasons.

If you ask to be excluded, you don't get any of the money and benefits if later awarded, but you retain the right to sue the US separately for the same claims as this lawsuit. In this case, you pay your own attorney.

As long as the case isn't resolved by settlement or otherwise, class counsel will have to prove the case against the US in court. A trial date has not been scheduled.

Social Security

The Social Security Administration announced the maximum amount of wages subject to the Social Security tax for 2017 is \$127,000, up more than 7%. That makes the maximum a taxpayer will pay in 2017 is \$7,886.40.

Social Security beneficiaries will get a whopping 0.3% increase in benefits which amounts to an average of \$5 a month.

The amount a worker under full retirement age can earn before benefits are reduced in 2017 is \$16,920, after which \$1 in benefits is withheld for every \$2 earned above the limit.

Sales & Use Tax

This article lists many changes enacted by the 2016 General Assembly to the NC Sales and Use Tax effective January 1, 2017.

- There is an exemption from sales and use tax for food, prepared food, soft drinks, candy, and other items of tangible personal property sold not for profit for or at an event that is sponsored by an elementary or secondary school when the net proceeds of the sales will be given or contributed to the school.
- The definition of “repair, maintenance, and installation services” applies to tangible personal property, a motor vehicle, digital property, and real property except tangible personal property or digital property installed or applied by a real property contractor pursuant to a real property contract.
- The sales price of or the gross receipts derived from the following repair, maintenance, and installation services are exempt from tax:
 - A fee or charge for an inspection required by law, provided the charge is separately stated on the invoice provided the purchaser at the time of sale.
 - Services provided for a person by a related member.
 - Services performed to resolve an issue that was part of a real property contract if the services are performed within 6 months of completion of the real property contract or, for new construction, within 12 months of the new structure being occupied for the first time.
 - Cleaning of real property, except where the service constitutes a part of the gross receipts derived from the rental of an accommodation or for a pool, fish tank, or other similar aquatic feature.
 - Services on roads, driveways, parking lots, and sidewalks.
 - Home inspections related to the preparation for or the sale of real property.
 - Landscaping services as a service to maintain or improve lawns, yards, or ornamental plants and trees.
 - Alteration or repair of clothing except where the service constitutes a part of the gross receipts derived from the rental of clothing.
 - Pest control service.
 - Moving services.
 - Self-service car washes.
- If a contract includes both a real property contract for a capital improvement and repair, maintenance, and installation services and the price of the taxable repair, maintenance, and installation services included in the contract does not exceed 10% of the contract price, the repair, maintenance, and installation services portion of the contract and the tangible personal property, digital property, or service used to perform that service, are taxable as a real property contract.
- The law provides an exemption from sales and use tax for the sales price of or the gross receipts derived from storage of a motor vehicle, provided the charge is stated separately on the invoice.
- Towing services are exempt from sales and use tax, provided the charge is stated separately on the invoice.
-

Enrolled Agents

Enrolled Agents with Social Security Numbers that end with 4, 5, or 6 need to renew their enrollment before January 31, 2017. If you have questions, send e-mail to EPP@IRS.gov or call (855) 472-5540.

NCSA Schedule of Events

2016

November 15-16–**PTI**,
Sheraton Four Seasons, Greensboro

November 15–**Board of Directors**,
Sheraton Four Seasons, Greensboro, 5:30 pm

November 16-17–**PTI**,
Double Tree Airport, Charlotte

November 17-18–**PTI**,
Ocean Reef, Myrtle Beach, SC

November 28-29–**NCSU Advanced & Intermediate**,
Double Tree, Fayetteville, 8:30 am-4:45 pm

November 28-29–**NCSU Intermediate**,
Four Points, Asheville, 8:30 am-4:45 pm

November 30-December 1–**NCSU Advanced & Intermediate**,
Cabarrus Arena, Charlotte, 8:30 am-4:45 pm

November 30-December 1–**NCSU Intermediate**,
Village Inn, Winston-Salem, 8:30 am-4:45 pm

December 5-6–**NCSU Advanced & Intermediate**,
Greensboro Marriot, Greensboro, 8:30am-4:45 pm

December 5-6–**NCSU Intermediate**,
Holiday Inn, Greenville, 8:30 am-4:45 pm

December 7-8–**NCSU Advanced & Intermediate**,
McKimmon Center, 8:30 am-4:45 pm

December 7-8–**NCSU Intermediate**,
Holiday Inn, Wrightsville Beach, 8:30 am-4:45 pm

2017

June 22-23–**Convention**,
Grandover, Greensboro

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Fees/Hotel Info

Registration Fees Include: Participation in all educational sessions, continental breakfast, attendance at all lectures and educational sessions, written material and refreshment breaks. We encourage early registration to ensure an adequate supply of seats and books. We reserve the right to close enrollment when the facilities are filled. Don't be left out! **(Lunch not included.)**

All registrations should be mailed to Manhattan, Kansas.

| | | |
|------------------|----------|-------------|
| The fees are: | \$360 by | \$400 after |
| [1] Greensboro | 11/1 | 11/1 |
| [2] Charlotte | 11/2 | 11/2 |
| [3] Myrtle Beach | 11/3 | 11/3 |

These conferences will be held on

- [1] Tuesday & Wednesday, Nov. 15th & 16th at the Sheraton Greensboro at Four Seasons, 3121 West Gate City Blvd., Greensboro, NC 27407-4615. Phone (336) 292-9161. Rates: \$136.00 + tax **Room Rate Cut-off Date: Oct. 15.** Reference "PTI" when making room reservations
- [2] Wednesday & Thursday, Nov. 16th & 17th at the Doubletree Hotel Charlotte Airport, 2600 Yorkmont Road, Charlotte, NC 28208. Phone (800) 222-8733. Rates: \$135.00 + tax. **Room Rate Cut-off Date: Nov. 1.** Reference "PTI" when making room reservations.
- [3] Thursday & Friday, Nov. 17th & 18th at the Ocean Reef, 7100 N Ocean Boulevard, Myrtle Beach, SC 29572. Phone (855) 542-0048. Rates: \$60.00-\$75.00 + tax. **Room Rate Cut-off Date: Oct. 17.** Reference "PTI" when making room reservations

Who May Enroll: Enrollment is open to all CPAs, EAs, attorneys, accountants, CLUs and trust officers, regardless of years in practice or experience level.

CPE Credits



Professional Tax Institute, Inc. is registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses. Complaints regarding sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. www.nasba.org

PTI has entered into an agreement with the Office of Director of Practice, Internal Revenue Service (**Sponsor No 82**), to meet the requirements of 31 Code of Federal Regulations, section 10.6(g), covering maintenance of attendance records, retention of program outlines, qualifications of instructors and length of class hours. This agreement does not constitute an endorsement by the Director of Practice as to the quality of the program or its contribution to the professional competence of the enrolled individual.

Professional Tax Institutes, Inc. has also entered into agreements as a CPE sponsor with the Accreditation Council for Accountancy and Taxation, and the International Board of Standards and Practices for Certified Financial Planners, Inc. PTI is registered as a CPE sponsor with the state boards of New Jersey, New York, and Texas. With 800 educational minutes over the conference period, the Tax Institute is recommended for 16 (CPE) credit hours in taxation. Your state board of accountancy has the final authority on the acceptance of individual courses.

CFP® and Certified Financial Planner® are federally registered service marks of the Certified Financial Planner Board of Standards, Inc., (**Sponsor No 469**)

2016 Topics

- **New Developments**
Bipartisan Budget Act
ACA Update
- **Individual Taxpayer Issues**
Innocent / Injured Spouses
AMT
- **IRS Update**
Identity Theft / Compromise
Withholding Agent Responsibility
- **S Corp Shareholder Issues**
Shareholder Expenses
The Three Loss Limitations
- **Retirement**
Multiple Retirement Plans
Social Security Planning
- **Amended Returns**
Reasons to Amend
How to Amend
- **Trust (Intermediate)**
Completed Forms and Examples
- **S Corporation (Entity)**
Health Insurance and Benefits (ACA) to W-2
Passive Investment Tax
Step-Up Basis to Heirs
- **Small Business Issues**
Accountable Plans
Repairs vs Capitalization Update
- **Wealth Accumulation and Preservation**
Planning: High Income as Special Event
Disposition of Passive Activities
- **AND much more ...**

PRACTITIONER to PRACTITIONER

Endorsed and Promoted by the
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GREENSBORO, NC
Nov. 15 & 16, 2016
Sheraton Greensboro at Four Seasons

CHARLOTTE, NC
Nov. 16 & 17, 2016
Doubletree Hotel Charlotte Airport

MYRTLE BEACH, SC
Nov. 17 & 18, 2016
Ocean Reef Resort

NCSA, Inc.
P.O. Box 1126
Conover, NC 28613
Return Service Requested

pti 2016
Tax Conferences
Serving Tax Professionals for 38 Years.
PROFESSIONAL TAX INSTITUTES, INC.

**PRACTITIONER
TO
PRACTITIONER**



**FROM
COAST TO
COAST**

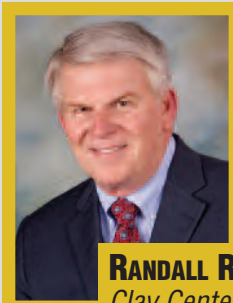
PTI is an
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CPE
provider

**REGISTER
TODAY!**

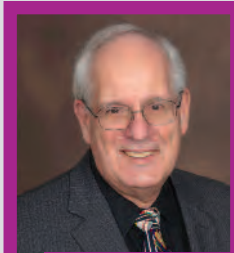
Meet the PTI Team

MEET THE PTI SPEAKERS

PTI Conference speakers present our diverse subject matter in an informative, entertaining manner. If you are tired of presenters that merely read out of the book, then give PTI a try. With a combined 157 years of tax practice experience, we truly understand practitioners' needs when it comes to continuing education.



RANDALL R. CARLSON, EA
Clay Center, KS



RICHARD A. MINOT, CPA
Tustin, CA



STEPHEN F. VALENTINE, EA
Orlando, FL



PAUL C. BUMGARNER, EA
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Professional Tax Institutes, Inc

Time Schedule

| Period | Time | | CPE Min. | Break Min. |
|-------------------------|-------|-------|-----------------------------|------------|
| Day One | | | | |
| | 7:00 | 8:00 | Registration & Coffee | |
| #1 | 8:00 | 9:40 | Randal R. Carlson | 100 |
| | 9:40 | 9:50 | Break | 10 |
| #2 | 9:50 | 11:30 | Dick A. Minot | 100 |
| | 11:30 | 12:30 | Lunch on Own | 60 |
| #3 | 12:30 | 2:10 | Randall R. Carlson | 100 |
| | 2:10 | 2:20 | Break | |
| #4 | 2:20 | 4:00 | Dick A. Minot | 100 |
| | 4:00 | | Conclusion - 1st day | 80 |
| Day Two | | | | |
| | 7:00 | 8:00 | Registration & Coffee | |
| #1 | 8:00 | 9:40 | Stephen F. Valentine | 100 |
| | 9:40 | 9:50 | Break | 10 |
| #2 | 9:50 | 11:30 | Paul C. Bumgarner | 100 |
| | 11:30 | 12:30 | Lunch on Own | 60 |
| #3 | 12:30 | 2:10 | Stephen F. Valentine | 100 |
| | 2:10 | 2:20 | Break | |
| #4 | 2:20 | 4:00 | Paul C. Bumgarner | 100 |
| | 4:00 | | Conclusion - 2nd day | 80 |
| Total Conference | | | 800 | 160 |

For the consideration of others, please turn all cellular phones to off or set to vibrate, and no recording of any type is allowed during the presentation.

Register Today!



By Phone

Call us today at:
1-800-771-1784 or (785) 537-1121



By Mail

Mail the completed form to:
Professional Tax Institutes, Inc.
P.O. Box 728
Manhattan, KS 66505-0728



By FAX

FAX the completed form to:
1-785-539-4609

Or Via the Internet

Access our Website at: www.ptitax.com

INFORMATION FOR REGISTRANTS

Cancellations 30 days or more in advance will receive a refund of 75%. Cancellations 10 – 30 days prior to the conference will receive a refund of 50%. Cancellations less than 10 days prior to the conference will receive a refund of 25%.

The content of the 1040 continuing education conferences include both tax law update and accounting issues. The conferences are prepared as an update to improve taxation skills for attendees with intermediate to advanced technical knowledge. The teaching method used in the course is the "group-live" format. Prerequisites for the two day 16 CPE credit hour course are a basic working knowledge in the areas of taxation and accounting.

38th Annual Conference

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