



**South Carolina Society
&
North Carolina Society
of
Enrolled Agents
announce**



**THE 18th ANNUAL
CAROLINA CONNECTION
2023 CONVENTION and
CE SEMINAR**

In Beautiful Myrtle Beach, SC

When: May 22nd and May 23rd, 2023

Where: [Hilton Resort Myrtle Beach](#)

**Why: Earn 14 hours of the best Continuing Education
And 2 hours of Ethics**

We are offering 2 different educational tracks.
Network with tax pros from east to west.
Win great items at the Silent Auction.
Earn up to 16 hours of Continuing Education.
Registration cost includes breaks and lunch
on each day of the seminar.

**Representation Track
With Alan Pinck, EA**

The IRM and you, an intimate look at Part 4 Examination.
Your audit is next week, are you ready?
The ABC's of a Schedule C Audit.
When deadlines are missed the audit reconsideration process can start.
Can you recognize fraud?
Appalling Audit, Let's go to Appeals.
The CDP Hearing when and how to use it.
Ethics

**Tax Track
With Kathy Morgan, EA, USTCP**

The Military Taxpayer: Helping our Heroes!
Tax Research Tips & Techniques for Citations, Court Cases & Basis Reconstruction.
Residential Rentals: Money Pit or Hidden Gems?
Is it a Hobby or is it a Business?
Over the Road Transportation Workers.
Working from Home, This will be a Snap, Right?
Recapture: Tame the Savage Beast.

Topics and speakers are subject to change.

Registration, payment forms, and [hotel information](#) available online at www.ncseasonline.org.



CAROLINA EAs Re-CONNECT PROGRAM & SCHEDULE

Monday, May 22, 2023

7:00 am – 8:00 am Registration
7:30 am Continental Breakfast
8:00 am – 11:50 am Dual Track Classes (*with appropriate breaks*)
11:50 am – 12:50 pm Lunch (included)
12:55 pm – 1:15 pm NC and SC Annual Meetings
1:15 pm – 1:50 pm State Annual Meetings
1:50 pm – 5:40pm Dual Track Classes (*with appropriate breaks*)

*Please use this evening to enjoy and explore
Myrtle Beach at your leisure.*

Tuesday, May 23, 2023

7:30 am Continental Breakfast
8:00 am – 11:40 am Dual Track Classes (*with appropriate breaks*)
11:45 am – 12:45 pm Lunch (included)
12:40 pm -- 4:25 pm Dual Track Classes (*with appropriate breaks*)

***Participate in our Silent Auction on Monday and Tuesday!!
A GREAT SOCIETY FUNDRAISER!
Lots of fun and lots of bargains!***

Schedules are subject to change to accommodate speakers and announcements.

ACCOMMODATIONS

**Hilton Myrtle Beach Resort,
10000 Beach Club Drive, Myrtle Beach, SC 29572**

Nightly Room Rate: [\\$189.00 Oceanview Guest Room](#)

Hotel Information

Hilton Myrtle Beach, 10000 Beach Club Drive, Myrtle Beach, SC 29572

Hotel Deadline for Special Rates~ April 21st

Register before April 21st to ensure the special room block rate being offered for this meeting. If the block sells out before April 21st the regular rates from the hotel will prevail.

Oceanview Guest Rooms \$189 per night

Make hotel reservations by calling 800-876-0010. Please give the group code **SOC**, in order to obtain the group rate for the accommodations. Or online at www.kingstonresorts.com. Be sure to use the group code **SOC** to receive the group rate.

The Tracks offered Representation OR Tax.

We will be unable to offer the splitting of tracks. Since space is limited in both tracks, please register early to guarantee your choice of tracks. Topics & speakers are subject to change.

Representation Track with Alan Pinck, EA

- The IRM and you, an intimate look at Part 4 Examination. **(2 hours)**
- Your audit is next week, are you ready? **(2 hours)**
- The ABC's of a Schedule C Audit. **(2 hours)**
- When deadlines are missed the audit reconsideration process can start. **(2 hours)**

Day Two

- Can you recognize fraud? **(2 hours)**
- Appalling Audit, Let's go to Appeals. **(2 hours)**
- The CDP Hearing when and how to use it. **(2 hours)**
- Ethics **(2 hours)**

Alan L. Pinck, EA, has been preparing tax returns since 1989 and passed the Department of Treasury's Special Enrollment Exam in 1992, becoming an Enrolled Agent in 1993.

Alan's areas of expertise lie in audit representation before federal and state taxing authorities, personal and business income tax returns, and small business tax and consulting. Operating in California's Silicon Valley has given Alan a unique experience in a variety of industries including high tech, construction, and hospitality to name a few. Volunteering as a regular speaker for Silicon Valley S.C.O.R.E. since 1990, Alan has been working with some of these companies from an early stage in their business. Watching and assisting these entrepreneurs to succeed gives us a great sense of accomplishment.

Alan is a nationally recognized presenter on various tax topics ranging from preparation to representation. Speaking regularly for Spidell Publishing Inc., NTPI, CSEA Super Seminars, the moderator on Tax Talk Today as well as a variety of tax organizations.

Tax Track with Kathy Morgan, EA, USTCP

Day One

- The Military Taxpayer: Helping our Heroes! **(2 hours)**
- Tax Research Tips & Techniques for Citations, Court Cases & Basis Reconstruction. **(2 hours)**
- Residential Rentals: Money Pit or Hidden Gem? **(2 hours)**
- Is it a hobby or is it a business? **(2 hours)**

Day Two

- Over the Road Transportation Workers. **(2 hours)**
Everything to do with OTR drivers, both self-employed and employees.
- Working from Home, this will be a Snap, right? **(2 hours)**
The pros and cons of a home-based business, big section on home office.
- Recapture: Tame the Savage Beast. **(2 hours)**
Recapture of previous deductions, overview of other type and deep dive into depreciation recapture.

Kathy recently retired after 25 years with H&R Block and started her own practice, Puzzled By Taxes, LLC. Her prior careers as a USAF military police officer and as a police communications officer for the Bossier City Police give her a wide variety of experience that translates into tax issues. She proudly holds the titles of Enrolled Agent and United States Tax Court Practitioner.

She has been published by several tax research companies, including Parker Tax Publishing and TaxConnections.com. She is an accomplished speaker and instructor on a wide variety of tax issues.

Kathy lives and practices in the Shreveport, Louisiana area and when not "talking tax" she enjoys spending time with her grandchildren and family, writing, and reading.

IRS Continuing Education information is available on the last page of this brochure.

Topics and speakers are subject to change. Please check back on the website for updated information.

THE 18th ANNUAL CAROLINA CONNECTION 2023 CONVENTION *and* CE SEMINAR

Classes begin Monday, May 22, 2023, at 8 am and end Tuesday, May 23, 2023, at 4:30 pm.

Early Bird Special - by March 31, 2023:

- Register for CE by **March 31, 2023**, to be entered in a drawing to **win** your Spring 2023 CE Event Registration Fee.
- Register at the [Hotel](#) by **March 31, 2023** to be entered in a drawing for [2 standard nights' accommodations](#) for May 21 and May 22, 2023.

EDUCATION REGISTRATION Form - Your registration fee includes 2 lunches plus breaks during the CE event.

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

 Address, City, State, Zip

Designation - EA, CPA, Esq., Other: _____ Email: _____ @ _____

Phone #: _____ Fax #: _____

Education OPTIONS - You must choose between **Representation Track or Tax Track.**

Exclusive Offer for Attending NAEA 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.

<u>Participant</u>	<u>Register by</u> April 21, 2023 PDF Copy of Book only	<u>Register after</u> April 21, 2023 PDF Copy of Book Only	<u>Your Cost</u>	<u>Track Choice</u> (circle one)	
NAEA Member:	\$425.00	\$475.00	_____	REP	TAX
Non-NAEA Member:	\$525.00	\$575.00	_____	REP	TAX
Member's Non-member Employee:	\$425.00 x _____ (# of employees)	\$475.00 x _____ (# of employees)	_____	REP	TAX
Additional pdf link (indicate Tax or Rep)		\$ 40.00	_____	REP	TAX
<small>(if you want a link to material from the track you are not attending- for Registered Attendees only.)</small>					
NO REFUNDS WILL BE GRANTED AFTER THE MATERIALS ARE SENT			\$ _____	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. Books will **NOT** be available for purchase at the meeting. *Note that registration is not complete until payment is received for the seminar.*

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. NCSEA 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. Other NAEA members can use the non-member link on the website and use the registration code "**NCSEA23**" to register online and receive member rates.

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 scan registration form to administrator@ncseaonline.org.

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 scan or mail your payment and registration form to:
 or register & pay online at www.ncseaonline.org. 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, 2023.

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 2023 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 2023 CE Event may earn up to 14 hours of IRS Continuing Education in both the Representation Track and Tax Track. We are unable to split tracks for the 2023 Spring CE Event.

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.

More detailed information on each of the topics will be provided when material is received. Please continue to check back for updated information on topics and speakers. Topics, speakers, and schedules are subject to change.

2023 NCSEA/SCSEA Annual Conference Representation Track 14 hours IRS Federal Tax Law **Presented by Alan Pinck, EA**

66DQA-T-00093-23-I The IRM and you, an intimate look at Part 4 Examination: 1) Review of IRM and the importance of understanding the IRS innerworkings in examination. 2) Learning the areas to be familiar with so you can ensure the examiner is not overstepping their bounds. 3) Gain an understanding of how the examination process goes from the IRS side so you can be sure that you and your client are being fairly treated in examination. **(2 hours)**

66DQA-T-00092-23-I Your audit is next week, are you ready?: 1) Learn to interview your client so they are not needed in the audit. 2).Learn how to read a tax return so you can stay one step ahead of the examiner. 3) Practice while doing; we will prepare a Cash T and BDA. **(2 hours)**

66DQA-T-00091-23-I The ABC's of a Schedule C Audit: 1) Understand what is needed for each area of the Schedule C being audited 2) Learn strategies on presenting the information and what to do when documentation is limited 3) Understanding the key differences in IRC 162 and IRC 274 when representing the taxpayer. **(2 hours)**

66DQA-T-00090-23-I When deadlines are missed the audit reconsideration process can start: 1) Gain an understanding of the audit reconsideration process and when to use it. 2) What records are needed and how best to organize them to get the results you want. 3) How and when to use a FIOA request to be sure you know what happened in the original audit. **(2 hours)**

66DQA-T-00089-23-I Can you recognize fraud?: 1) Learn the badges of Fraud. 2) Learn how to deal with your client who is being investigated for fraudulent filing. 3) Learn strategies to help avoid the additional fraud penalties. **(2 hours)**

66DQA-T-00088-23-I Appalling Audit, Let's go to Appeals:1) Gain an understanding of the examination appeals process. 2) Learn how to prepare an appeal request. 3) Gain an understanding on what the IRM section 8 appeals tells the service employees how to deal with appeal. **(2 hours)**

66DQA-T-00087-23-I The CDP Hearing when and how to use it. 1) Learn how the CDP process works. 2) Understand when and why you would use the CDP process. 3) Learn what happens during the CDP process in regard to statute. **(2 hours)**

66DQA-E-00086-23-I Ethics Representation Preparation Perspiration: 1)Learn what you can and cannot withhold from an auditor. 2) Gain an understanding that the rules may be different if you are preparing & or representing that return a return or representing the same return you did not prepare. 3) Learn what is privilege and who owns that privilege. **(2 hours Ethics)**

2023 NCSEA/SCSEA Annual Conference TAX TRACK

14 hours IRS Federal Tax Law

Presented by Kathy Morgan, EA, USTCPI

- 66DQA-T-00094-23-I** The Military Taxpayer: Helping our Heroes! How to read military tax documents (Active, guard, retired, reserves) and use them in the tax return. How to handle veterans with disabilities returns. **(2 hours)**
- 66DQA-T-00095-23-I** Tax Research Tips & Techniques for Citations, Court Cases & Basis Reconstruction: How to research tax citations, use the effectively on the return and in correspondence with the IRS. How to reconstruct basis on items in an audit. **(2 hours)**
- 66DQA-T-00096-23-I** Residential Rentals: Money Pit or Hidden Gem: Run down of putting a residential rental into service, the way things carry to the tax return, depreciation, disposition, and limitations. **(2 hours)**
- 66DQA-T-00097-23-I** Is it a hobby or is it a business? In depth review of the hobby versus business regulations and the IRS 9 tests, including real world examples and court cases as well as the pros and cons of each outcome. **(2 hours)**
- 66DQA-T-00098-23-I** Over the Road Transportation Workers: Everything to do with OTR drivers, both self-employed and employees. **(2 hours)**
- 66DQA-T-00099-23-I** Working from Home, This will be a Snap, Right? The pros and cons of a home-based business, big section on home office. **(2 hours)**
- 66DQA-T-00100-23-I** Recapture: Tame the Savage Beast: Recapture of previous deductions, overview of other type and deep dive into depreciation recapture. **(2 hours)**