Basics + Beyond™
income tax seminars

2025 CPE GUIDE

Reserve Your Spot Today

2025 Federal & State Updates

Full Speed Ahead into the 2025 updates

- ✔ Up-to-the-minute review of the latest developments, regulations and rulings
- ✔ FREE electronic resources provided
- ✔ 8 CPE credits by the IRS
- ✔ 8 CE hours by the CFP Board of Standards
- ✔ 7.25 - 8 CLE hours* by State Commissions on Continuing Legal Education and the Federal Commission for Continuing Legal Education

* CFP 8-hrs (no Ethics) | IA 7.25-hrs CLE (no Ethics) | IL 7.5-hrs CLE w/ 1-hr Professionalism | OH 7.5-hrs CLE (no Ethics) | PA 8-hrs CLE w/ 1-hr Ethics.

CFPs will not receive CFP ethics credit because these ethics segments do not deal exclusively with the CFP Board's Code of Ethics.

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- ❏ Attorney
- ❏ CFP
- ❏ CPA
- ❏ EA
- ❏ RTRP
- ❏ Tax Preparer

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Fall Topical Update	Credit Hours	Time	Presenters	✔
Wednesday, September 17, 2025	8	9 am - 5:30 pm ET	Larry Johnson Kristy Maitre	❏
Friday, September 19, 2025	8	9 am - 5:30 pm ET	Michael Miranda Kristy Maitre	❏
Tuesday, September 23, 2025	8	9 am - 5:30 pm ET	AJ Reynolds Randy Adams	❏
Thursday, September 25, 2025	8	9 am - 5:30 pm ET	Larry Johnson Kristy Maitre	❏
Wednesday, October 1, 2025	8	9 am - 5:30 pm ET	Larry Johnson Kristy Maitre	❏
All attendees will receive access to electronic materials prior to the seminars.				

Pick 1

Year-End Update	Credit Hours	Time	Presenters	✔
Tuesday, December 2, 2025	8	9 am - 5:30 pm ET	AJ Reynolds Kristy Maitre	❏
Friday, December 5, 2025	8	9 am - 5:30 pm ET	Larry Johnson Kristy Maitre	❏
Tuesday, December 9, 2025	8	9 am - 5:30 pm ET	Larry Johnson Kristy Maitre	❏
Wednesday, December 10, 2025	8	9 am - 5:30 pm ET	AJ Reynolds Michael Miranda	❏
Friday, December 12, 2025	8	9 am - 5:30 pm ET	AJ Reynolds Michael Miranda	❏
All attendees will receive access to electronic materials prior to the seminars.				

VIRTUAL SEMINAR PRICING

Fall Topical Update

~~$249~~ $229

- 8 CPE (6.75 CLE*) Hrs
- Including 1 CLE/CPE Hour of Ethics*

Fall and Year-End

Best Value

~~$538~~ $349*

- Save $189 Best Value
- 16 CPE (13.5 CLE*) Hrs
- Including 2 CLE/CPE Hour of Ethics*

Ends 8/19

Year-End Update

~~$289~~ $269

- 8 CPE (6.75 CLE*) Hrs
- Including 1 CLE/CPE Hour of Ethics*

Group Discounts - Ask JoJo on our website or email us: support@cpehours.com

"I actually enjoyed the virtual seminar a lot more than I anticipated. I thought the polling questions were a great way to keep us engaged. Asking expert instructors questions and having live discussion was so helpful."
- Stephanie, CPA, IN

"Accountants with a personality... do I need to say more? Knowledgeable, friendly and funny. You orchestrated everything well. Thank you!"
- Steve, JD, CPA, OH

Register Online: cpehours.com

Register by Mail: Basics & Beyond
PO Box 1031
Pinellas Park, FL 33780

Register by Phone: 800-664-8297

* Discount available for all who register by August 19, 2025

2025 PRESENTER INFORMATION*

Allan J. "A.J." Reynolds, EA
A.J. is an enrolled agent (EA) with over 35 years of experience in all areas of taxation. A.J. was the recipient of the 2024 Excellence in Education award from NAEA and one of the 2024 Top Educators in MyCPE ONE Excellence Awards. His practice centers on Individual, Business and Estate Tax preparation. In addition, A.J. specializes in IRS Audits, Appeals, Collections, Innocent Spouse, Independent Contractor vs. Employee Issues, and Civil Tax Fraud Representations. A.J. started his tax career with a National CPA firm in San Diego, CA after proudly serving five years in the United States Navy. A.J. is a member of the Diocese of Sioux City Priests' Pension & Welfare Board and the Investment Advisory Board for the Diocese.

Kristy Maitre, EA
Currently a tax professional employed by a small firm in Iowa, Kristy brings her 27 years of IRS employee experience as well as her years with Iowa State University's Center for Agricultural Law and Taxation, which makes a unique combination of experience and perspective to our speaker corps. Her experience at the IRS, including twelve years as the IRS's Iowa tax practitioner "go to" person and seven years as an IRS Revenue Agent gives her the background to know how to handle the IRS bureaucracy. Kristy regularly demonstrates her ability to show practitioners how to minimize client tax liability and avoid practitioner compliance problems with the IRS.

Larry Johnson, CPA
Larry, a former tax manager in a "Top 100" CPA firm, currently provides professional services for a non-profit organization. His extensive experience includes tax preparation, tax planning, IRS representation, and estate planning for clients who range from the modest to the very wealthy and who have been involved in many types of businesses. As someone who holds a Master of Science in Taxation, Larry speaks regularly about taxes to a variety of audiences. His relaxed approach is perfect for presenting the tax topics and updates covered at our Basics & Beyond Income Tax Virtual Seminars.

Michael R. Miranda, CPA, QKA, AEP
Bringing 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 and 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 located in Northwestern Iowa, retiring after 27 years as a senior manager-shareholder with this firm. 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.

Randy Adams EA, MSA
Randy manages two accounting offices near Des Moines IA. He has been preparing taxes since 1992. He really enjoys meeting with fellow tax preparers and has traveled to many states as a tax instructor. When not working or out on the road instructing, he enjoys hiking in the National Parks or biking the many trails throughout Iowa.

* The presenters on this page are currently expected to lead our seminars this year. Each year we provide our presenters with special Basics & Beyond training so that all attendees will have a positive experience. Basics & Beyond, Inc. reserves the right to reassign presenters or use qualified and trained presenters not presently listed on this page should the need arise.

FALL UPDATE TOPICS

8 CPE Hours Including 1 CLE/CPE Hour of Ethics*

TCJA Updates & New Tax Law Changes

This course provides an in-depth update on the Tax Cuts and Jobs Act (TCJA) provisions nearing sunset, with a focus on Section 199A, bonus depreciation, and interest expense limitations under Section 163(j). Participants will also explore proposed legislative changes under the 2025 "Tax Relief and Middle-Class Fairness Act" and their potential impact on tax planning. The session emphasizes year-end strategies for individuals and closely held businesses to navigate upcoming changes effectively.

Required Minimum Distributions & Penalty Updates

This course provides a timely review of recent changes to Required Minimum Distributions (RMDs), incorporating guidance from SECURE 2.0, IRS Notice 2024-35 and Announcement 2025-2. Participants will learn updated calculation rules, new provisions affecting Roth IRAs, changes to the starting age for RMDs, and penalty waiver procedures. The course emphasizes practical strategies to ensure compliance and effective client advising considering evolving RMD regulations.

Centralized Partnership Audit Regime

This course provides a comprehensive update on the Centralized Partnership Audit Regime (CPAR), focusing on compliance with the Bipartisan Budget Act (BBA) partnership audit rules. Participants will examine IRS enforcement trends, procedures for partner modifications, and the mechanics of the push-out election. The course emphasizes practical considerations for preparing partnership returns, managing audit risk, and navigating post-audit adjustments under the CPAR framework.

Estates & Gift Tax Updates

This course provides a timely update on estate and gift tax developments for 2025, including recent legislative proposals and IRS guidance. Participants will review updates to annual exclusion limits, portability elections, and common Form 709 reporting challenges. The session also explores strategic planning opportunities to maximize the unified credit before the scheduled 2026 sunset of current exemption levels.

Pass-Through Entity Taxes & 2025 Updates

This course provides an in-depth update on Pass-Through Entity Taxes (PTETs), focusing on the growing number of state-level SALT cap workaround regimes. Participants will explore entity-level election procedures, compliance considerations, and planning opportunities for partnerships and S corporations. The session includes a comparative analysis of state PTET frameworks and highlights key strategies for maximizing tax benefits while navigating complex multi-state requirements.

Ethics & Professional Responsibility

This course addresses real-world ethical challenges in tax practice, emphasizing the importance of due diligence, confidentiality, and accurate disclosure. Participants will explore case studies to identify ethical pitfalls and apply practical solutions in line with Circular 230 and recent regulatory updates. The session reinforces professional integrity and compliance when representing clients before the IRS.

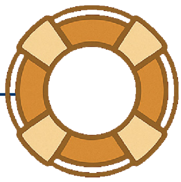
Online Account Setup Basics & Ask the Expert

This course provides a practical overview of setting up IRS and Social Security online accounts, highlighting recent updates and their importance for future tax and retirement planning. Participants will learn step-by-step procedures to create and secure their accounts in advance of 2025 deadlines. The session concludes with an interactive Ask the Expert segment to address common setup issues and answer attendee questions.

* CFP 8-hrs (no Ethics) | IA 7.25-hrs CLE (no Ethics) | IL 7.5-hrs CLE w/ 1-hr Professionalism | OH 7.5-hrs CLE (no Ethics) | PA 8-hrs CLE w/ 1-hr Ethics.

YEAR-END UPDATE TOPICS

8 CPE Hours Including 1 CLE/CPE Hour of Ethics*



Federal Tax Law Updates & Adjustments

This course provides a comprehensive year-end review of 2025 federal tax law developments, including enacted and proposed legislation, critical IRS guidance, and notable court rulings. Key topics include updates to the Tax Cuts and Jobs Act (TCJA), implementation of the Corporate Transparency Act, digital asset reporting via Form 1099-DA, and expanded IRS enforcement in partnership audits and beneficial ownership compliance. The session equips tax professionals with the knowledge needed for accurate year-end planning and client advisement.

Estates & Gift Tax Updates

This course offers an in-depth year-end update on estate and gift tax planning for 2025, building on the Fall session with advanced topics and strategic insights. Participants will explore basis step-up timing, trust taxation complexities, use of Crummey powers, and pre-sunset gifting strategies in anticipation of the TCJA exemption reduction. The session emphasizes practical planning techniques for advisors working with high-net-worth clients to optimize tax outcomes and ensure compliance.

Business Tax Strategies & Depreciation Updates

This course provides advanced guidance on year-end business tax strategies for 2025, with a focus on depreciation updates and basis tracking. Participants will explore S corporation shareholder basis reporting using Form 7203, partnership basis adjustments, and compliance under the Bipartisan Budget Act's centralized audit regime. The session includes real-world examples of common errors, heightened IRS scrutiny areas, and best practices for accurate basis documentation and audit preparedness.

AI & Automation Best Practices

This course explores best practices for integrating AI and automation into tax practice operations and client communication, with an emphasis on compliance and ethical use. Participants will examine how AI tools are used in correspondence with clients and the IRS, along with the evolving landscape of IRS enforcement initiatives targeting automated interactions. The session clarifies the scope of AI-related reporting, third-party responsibilities, and preparer risk areas to ensure responsible and effective use of technology.

Partnership Tax Developments & Updates

This course provides a detailed review of 2025 partnership tax developments, including recent IRS guidance and key Tax Court decisions affecting partnership taxation. Participants will explore the impact of new legislative changes on partnership allocations, basis adjustments, and audit procedures. The session equips practitioners with practical insights and compliance strategies to navigate the evolving tax landscape for partnerships.

Ethics & Professional Responsibility

This session focuses on ethical best practices when assisting clients with IRS resolution matters, including Offers in Compromise. Attendees will examine practitioner obligations under Circular 230 related to disclosure, communication, and due diligence. Real-world scenarios will highlight how to navigate complex client interactions while maintaining compliance with evolving ethical standards.

Preparing for the 2026 Filing Season & Ask the Expert

This course features an interactive panel discussion preparing tax professionals for the 2026 filing season, with a focus on anticipated tax form revisions, IRS technology updates, and key regulatory trends from 2025. Participants will gain insights into procedural changes, digital submission requirements, and compliance tips relevant to their practice. The session includes a live "Ask the Expert" segment, offering attendees the opportunity to pose questions and engage in dialogue with experienced tax practitioners.

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2025 Summer Webinar Schedule*

Only $35 Per Hour or Unlimited Hours for $279

July	Credits	Date	Time	Presenter
Ministers/Amish/Mennonite Tax Issues	2	7/8/25	1-3 PM ET	Kristy Maitre
S-Corporation Basis and Form 7203	2	7/15/25	2-4 PM ET	Jason Dinesen
Update on Marijuana Tax Issues	1	7/17/25	2-3 PM ET	Kristy Maitre
Form 706/709 - Unlock Estate Planning & Portability	2	7/22/25	2-4 PM ET	Michael Miranda
Charitable Contributions Compliance	1	7/24/25	2-3 PM ET	Kristy Maitre
Ethics: Part 3	1	7/29/25	1-2 PM ET	Kristy Maitre
Ethics: Part 4	1	7/29/25	2:30-3:30 PM ET	Kristy Maitre
August	**Credits**	**Date**	**Time**	**Presenter**
Estates & Trusts	1	8/6/25	2-3 PM ET	Randy Adams
Ethics: Part 1	1	8/7/25	1-2 PM ET	Kristy Maitre
Ethics: Part 2	1	8/7/25	2:30-3:30 PM ET	Kristy Maitre
There is a Form for That – Explore IRS Forms You May Not Know Exist	1	8/12/25	2-3 PM ET	Kristy Maitre
Tax-exempt Organizations	1	8/13/25	2-3 PM ET	Randy Adams
IRS issued "B" and "C" Notices – What you need to know & How to fix	1	8/14/25	2-3 PM ET	Kristy Maitre
Impact on Expiring Tax Provisions – TCJA	1	8/19/25	2-3 PM ET	Kristy Maitre
Quarterly Tax Update 2025: Part 2	1	8/21/25	2-3 PM ET	Kristy Maitre
Farm Rentals	1	8/26/25	2-3 PM ET	Randy Adams
Residential Complications	1	8/27/25	2-3 PM ET	Randy Adams
September	**Credits**	**Date**	**Time**	**Presenter**
IRS Streamlined Procedures and the Nonwillful Certification	2	9/2/25	12-2 PM ET	Mike DeBlis
Tax Research Strategies	1	9/3/25	2-3 PM ET	Larry Johnson
Amended vs. Superseded Returns	1	9/9/25	1-3 PM ET	Kristy Maitre
Employment Taxes and the Trust Fund Recovery Penalty	1	9/11/25	12-2 PM ET	Mike DeBlis

* See the full schedule - cpehours.com/webinar-schedule/

2025 Fall Topical & Year-End Federal Tax Seminars

- ✔ Federal Tax Law Updates
- ✔ RMDs & Penalty Updates
- ✔ Estates & Gift Tax Updates
- ✔ PTET & Updates
- ✔ CPAR Updates
- ✔ Ethics & Prof. Responsibility
- ✔ Bus. Tax Strategies
- ✔ Depreciation Updates
- ✔ AI & Automation
- ✔ Online Acc. Setup Basics

16 CPE Hours

(13.5 CLE Hours*)

Including 2 CLE/CPE Hour of Ethics*

Only $349*

✸ *"The topics covered during the seminar were exactly what I need to prepare myself for this upcoming tax season. Thank you." - Jonathan, CPA, NY*

✸ *"I took a chance on you and was pleasantly surprised by the outcome. I was not bored sitting in front of my computer all day. Best of all I learned something important. Who says you can't teach an old dog new tricks?" - Jeffrey, CPA, IL*

✸ *"It was my first webinar with B & B, but will not be last. Thank you." - Bill, CPA, IL*

* CFP 16-hrs (no Ethics) | IA 14.5-hrs CLE (no Ethics) | IL 15-hrs CLE w/ 2-hrs Professionalism | OH 15-hrs CLE (no Ethics) | PA 16-hrs CLE w/ 2-hrs Ethics. CFPs will not receive CFP ethics credit because these ethics segments do not deal exclusively with the CFP Board's Code of Ethics.

* Discount available for all who register by August 19, 2025

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before discount expires Aug. 19, 2025

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