

2026 CPE GUIDE

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2026 Federal & State Updates

World Class
CPE Updates
for 2026

✓ 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 to 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 Ethics | 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.



REGISTRATION FORM

Mr./Mrs./Miss./Mx.: _____

Company/Firm: _____

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City: _____ State: _____ Zip: _____

Telephone: (_____) _____ E-mail: _____

Check all that apply:

Attorney

CFP

CPA

EA

RTRP

Tax Preparer

PAYMENT INFORMATION

Amount due: \$ _____

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American Express – The 4-digit code on front of card above and to the right of the main card number.

Pick 1

Fall Topical Update	Credit Hours	Time	Presenters	✓
Tuesday, September 15, 2026	8	9 am - 5:30 pm ET	A.J. Reynolds Michael Miranda	<input type="checkbox"/>
Thursday, September 17, 2026	8	9 am - 5:30 pm ET	Michael Miranda Kristy Maitre	<input type="checkbox"/>
Tuesday, September 22, 2026	8	9 am - 5:30 pm ET	Larry Johnson Kristy Maitre	<input type="checkbox"/>
Thursday, September 24, 2026	8	9 am - 5:30 pm ET	Larry Johnson Randy Adams	<input type="checkbox"/>
Wednesday, September 30, 2026	8	9 am - 5:30 pm ET	Michael Miranda Kristy Maitre	<input type="checkbox"/>

All attendees will receive access to electronic materials prior to the seminars.

Pick 1

Year-End Update	Credit Hours	Time	Presenters	✓
Tuesday, December 1, 2026	8	9 am - 5:30 pm ET	Michael Miranda Kristy Maitre	<input type="checkbox"/>
Friday, December 4, 2026	8	9 am - 5:30 pm ET	Michael Miranda Kristy Maitre	<input type="checkbox"/>
Tuesday, December 8, 2026	8	9 am - 5:30 pm ET	A.J. Reynolds Michael Miranda	<input type="checkbox"/>
Wednesday, December 9, 2026	8	9 am - 5:30 pm ET	A.J. Reynolds Larry Johnson	<input type="checkbox"/>
Friday, December 11, 2026	8	9 am - 5:30 pm ET	A.J. Reynolds Larry Johnson	<input type="checkbox"/>

All attendees will receive access to electronic materials prior to the seminars.

VIRTUAL SEMINAR PRICING

Fall Topical Update	Fall and Year-End Best Value	Year-End Update
\$249 \$229	\$538 \$349*	\$289 \$269
<ul style="list-style-type: none"> ★ 8 CPE (7.25 CLE) Hrs ★ Including 1 CLE/CPE Hour of Ethics 	<ul style="list-style-type: none"> ★ Save \$189 Best Value ★ 16 CPE (14.5 CLE) Hrs ★ Including 2 CLE/CPE Hour of Ethics 	<ul style="list-style-type: none"> ★ 8 CPE (7.25 CLE) Hrs ★ Including 1 CLE/CPE Hour of Ethics

Ends 8/19

Group Discounts - Try our new registration tool - register.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

**Registration
is Easy**



Register Online: register.cpehours.com

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

Register by Phone: 800-664-8297



2026 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*

Individual Tax Changes Under OBBA & 2026 Adjustments (75 mins)

This course provides a focused update on key individual tax law changes impacting 2026 planning, including provisions under the 2025 “Tax Relief and Middle-Class Fairness Act.” Participants will review updates to tax brackets, standard deductions, AMT considerations, and selected high-impact provisions affecting individual taxpayers. The session establishes the legislative framework for the day and emphasizes practical application rather than broad coverage.

Required Minimum Distributions, Inherited Accounts & Penalty Relief (75 mins)

This course provides a practical review of Required Minimum Distribution (RMD) compliance, inherited retirement account issues, and penalty relief procedures. Participants will examine updated SECURE 2.0 provisions, Roth treatment considerations, and common practitioner challenges when advising clients. The session emphasizes real-world application and client communication strategies.

Business Tax Planning After OBBA (75 mins)

This course provides an in-depth review of business tax provisions most relevant for late 2026 planning and beyond. Topics include depreciation strategies, interest expense limitations under Section 163(j), and planning considerations for closely held entities. Participants will explore practical applications and common planning scenarios to improve client outcomes while maintaining compliance.

Digital Assets & Information Reporting (60 mins)

This course focuses on digital asset reporting and compliance challenges emerging in 2026 practice. Topics include Form 1099-DA reporting, documentation limitations, and basis tracking issues. Participants will review common reporting scenarios and practical approaches to handling incomplete or inconsistent client records.

Estate, Gift & Charitable Planning Updates (75 mins)

This course provides a targeted update on estate and gift tax developments affecting 2026 planning. Participants will review Form 709 filing requirements, portability considerations, and charitable giving strategies. The session also addresses planning considerations ahead of the anticipated reduction in the estate tax exemption.

Ethics, Circular 230 & Due Diligence (60 mins)

This course addresses ethical responsibilities in tax practice, with a focus on due diligence requirements and compliance with Circular 230. Topics include Form 8867 considerations, preparer responsibilities, data security, and current enforcement trends. Participants will apply practical guidance to real-world scenarios.

IRS Online Tools, IP PINs & Practice Operations (30 mins)

This course provides a practical overview of IRS operational tools used in day-to-day practice. Topics include IRS Online Account access, Tax Pro Account functionality, IP PIN usage, and Simple Payment Plan procedures. The session includes an interactive Ask the Expert segment to address common practitioner questions.

* YH1DR-U-00435-26-O (Federal Tax Law Update - 4hr), YH1DR-T-00436-26-O (Fed Tax Law - 3hr), YH1DR-E-00437-26-O (Ethics - 1hr)
* CFP 8-hrs (no Ethics) | IA 7.25-hrs CLE (no Ethics) | IL 7.5-hrs CLE w/ 1-hr Ethics | OH 7.5-hrs CLE (no Ethics) | PA 8-hrs CLE w/ 1-hr Ethics.

NEW Registration Tool online - register.cpehours.com

- ✔ Log in with the email or username tied to your prior registrations.
- ✔ Use the *Forgot Password* link on the login page if you do not know your password.
- ✔ After signing in, review your profile and continue with your 2026 registration.

YEAR-END UPDATE TOPICS

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



2026 Federal Tax Law Developments & Filing Implications (75 mins)

This course provides a comprehensive analysis of federal tax law developments impacting 2026 tax return preparation and filing. Participants will review enacted legislation, late-year IRS guidance, and relevant judicial developments affecting individual and business taxpayers. Emphasis is placed on interpretation and application of provisions under the 2025 “Tax Relief and Middle-Class Fairness Act,” including areas requiring practitioner judgment and documentation. The session focuses on identifying reporting impacts and minimizing compliance risk during the filing process.

Advanced Estate, Gift & Trust Reporting Considerations (75 mins)

This course examines advanced reporting and compliance issues in estate and gift taxation for 2026 filings. Participants will review Form 709 preparation challenges, portability elections, trust reporting considerations, and documentation requirements associated with lifetime transfers. The session includes analysis of planning actions taken prior to the anticipated estate tax exemption reduction and their impact on current-year reporting obligations.

Business Return Preparation: Depreciation, Basis & Compliance Risk Areas (75 mins)

This course provides detailed instruction on preparing business tax returns with a focus on depreciation, basis calculations, and high-risk compliance areas. Participants will examine reporting requirements for S corporations and partnerships, including shareholder and partner basis tracking, common errors identified in IRS examinations, and documentation standards necessary to support return positions. The session emphasizes accuracy in reporting and audit readiness.

Information Return Reporting, Withholding & Common Filing Errors (60 mins)

This course provides a detailed review of information return reporting requirements and common filing errors encountered during the preparation of 2026 tax returns. Participants will examine Form 1099 and W-2 reporting issues, backup withholding requirements, and reconciliation challenges between information returns and taxpayer filings. The session addresses frequent practitioner errors, IRS matching program implications, and procedures for correcting reporting discrepancies. Emphasis is placed on improving accuracy, reducing notices, and ensuring compliance with current reporting standards.

IRS Procedures, Enforcement Activity & Representation Considerations (75 mins)

This course reviews current IRS procedural updates, enforcement initiatives, and representation considerations affecting tax practitioners. Participants will examine developments in IRS Online Account functionality, Tax Pro Account usage, transcript access, and collection procedures, including Simple Payment Plan options. The session also addresses audit trends, correspondence handling, and preparer responsibilities when responding to IRS inquiries.

Ethics (60 mins)

This course is a repeat offering of the Fall 2026 ethics session and satisfies the ethics continuing education requirement. Participants will review Circular 230 standards, due diligence requirements, and preparer responsibilities in connection with return preparation and client representation. The session includes analysis of real-world scenarios involving disclosure obligations, data protection, and practitioner conduct.

Filing Season Readiness, Procedural Updates & Ask the Expert (30 mins)

This course features an interactive panel discussion preparing tax professionals for the 2027 filing season for 2026 returns, with a focus on anticipated tax form revisions, IRS technology updates, and key regulatory trends from 2026. 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.

* YH1DR-U-00438-26-O (Fed Tax Law Update - 4hr), YH1DR-T-00439-26-O (Fed Tax Law - 3hr), YH1DR-E-00440-26-O (Ethics - 1hr)

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

2026 Summer Webinar Schedule*

Only \$35 per hour or unlimited hours for \$279

June	Credits	Date	Time	Presenter
Divorce & Tax Implications	2	6/24/26	1-3 PM ET	A.J. Reynolds
EIC Eligibility and Due Diligence	1	6/25/26	2:30-3:30 PM ET	A.J. Reynolds
Qualified Charitable Distributions (QCD)	1	6/30/26	2-3 PM ET	Kristy Maitre
July	Credits	Date	Time	Presenter
2026 Quarterly Update Part 2	1	7/7/26	1-2 PM ET	Kristy Maitre
Changing LLC Structures – Tax Implications	2	7/8/26	11 AM -1 PM ET	A.J. Reynolds
Research Using ChatGPT	1	7/14/26	1-2 PM ET	Kristy Maitre
Calculating Basis of S-Corporation Shareholders	2	7/15/26	1-3 PM ET	Jason Dinesen
From Summonses to International Evidence Gathering Techniques	2	7/16/26	2-4 PM ET	Mike DeBlis
2026 Statutes	2	7/21/26	2-4 PM ET	Kristy Maitre
Ethics Part 3 – What are Our Ethical Responsibilities with the Non-Filer	1	7/28/26	1-2 PM ET	Kristy Maitre
Ethics Part 4 – Ethical Responsibilities During an IRS Audit	1	7/29/26	1-2 PM ET	Kristy Maitre
Employee vs. Contractor from IRS perspective	2	7/30/26	1-3 PM ET	Jason Dinesen
August	Credits	Date	Time	Presenter
Employee vs Independent Contractor with VCSP and CSP	2	8/4/26	2-4 PM ET	A.J. Reynolds
Managing the IRS Examination	1	8/11/26	1-2 PM ET	A.J. Reynolds
Currency Reporting in Federal Practice: Form 8300, CTRs, and SARs	1	8/13/26	1-2 PM ET	Mike DeBlis
Ethics Part 1 – Selling Your Practice and § 7216 Requirements	1	8/25/26	2-3 PM ET	Kristy Maitre
Ethics Part 2 – Changes Proposed in the New Regulations and Why This is Important	1	8/26/26	2-3 PM ET	Kristy Maitre
The Kovel Accountant	1	8/27/26	2-3 PM ET	Mike DeBlis
September	Credits	Date	Time	Presenter
Offers in Compromise	2	9/1/26	2-4 PM ET	Kristy Maitre
Employment Taxes and the Trust Fund Recovery Penalty	2	9/2/26	1-3 PM ET	Mike DeBlis
2026 Quarterly Tax Update: Part 3	1	9/3/26	2-3 PM ET	Kristy Maitre

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



2026 Fall Topical & Year-End Federal Tax Seminars

- ✓ Federal Tax Law Updates
- ✓ RMDs & Penalty Relief
- ✓ Estates, Gift & Trust Reporting
- ✓ Business Return Prep & Compliance
- ✓ Common Filing Errors
- ✓ Ethics & Circular 230 Updates
- ✓ Business Tax Planning
- ✓ Digital Assets Updates
- ✓ IRS Procedures & Enforcement
- ✓ Online IRS Acc. Setup Basics
- ✓ Preparing for 2027
- ✓ Ask the Expert & More

**16 CPE Hours
(14.5 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 Ethics | 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, 2026



REGISTER TODAY
before discount expires Aug. 19, 2026

Basics+Beyond™

income tax seminars

Are you prepared for 2026?

PO Box 1031
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Phone: 800-664-8297
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