

CENTRAL CHAPTER

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IRA Withdrawal During Life After 73, Secure Act 2.0 Deeper Dive—Updated & Beneficial Ownership Information (BOI) Reporting Under the Corporate Transparency Act (CTA) for Small Firms

Tuesday, November 19, 2024

Best Western Eden Resort
222 Eden Road
Lancaster, PA 17601
717-569-6444

Registration & Breakfast: 7:00—8:00 AM
CPE: 8:00 AM—12:00 PM
Full, Hot Breakfast Buffet Included
CPE: 4 Hours Federal Tax

SPEAKER: Mary Lew Kehm, CPA, PSTAP Past President

Registration Deadline: 11/15/24

ATTENTION!
PSTAP Members who attend at least 4 Central chapter meetings during the 2024 calendar year will receive a complimentary Deluxe Edition of THE TAXBOOK! Please note, books will be distributed at the January 2025 meeting. You must attend this meeting to get your book.

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NAME: _____ **PTIN #** _____
Address: _____ *See Mailing Label*
City/State/Zip _____
Email Address: _____ **Telephone:** () _____ **Fax:** () _____

MEMBER (\$55) **STAFF (\$65)** **NON MEMBER (\$80)**

Check made payable to: CENTRAL CHAPTER PSTAP/PSPA is enclosed.

Credit Card: ___MC ___ Visa/Amex Acct # _____ Exp: _____
Signature: _____ CVV#: _____

Register online at www.pstapcpe.com

Amount Enclosed: \$ _____

Attention! MAIL Form To PSTAP Executive Office
150 Corporate Center Dr., Ste. 205, Camp Hill, PA 17011
Fax: 717-614-8663 Questions?: 1-800-270-3352

IRA Withdrawal During Life After 73, Secure Act 2.0 Deeper Dive—Updated & Beneficial Ownership Information (BOI) Reporting Under the Corporate Transparency Act (CTA) for Small Firms Course Description:

IRA Withdrawal During Life After 73—This session will discuss IRA Required Minimum Distributions (RMD) After 73, important dates, who is responsible for taking RMDs, and taxation including QCD, after-tax money, and penalties for under-distributions. Pennsylvania treatment will be discussed.

SECURE Act 2.0 Deeper Dive –*UPDATED*—This two-hour session will cover provisions most applicable to local tax practitioners of the Federal Appropriations Bill signed into law 12/29/22. We will discuss the SECURE Act retirement provisions with an emphasis on IRA and qualified plan changes including guidance from Notice 2024-02.

BOI (Beneficial Ownership Information) Reporting under the Corporate Transparency Act (CTA) for Small Firms—In this course, we will review basic BOI reporting requirements; explain impact of recent Alabama court decisions and appeal; recognize penalties and enforcement associated with BOI reporting; and discuss what small firms should consider regarding client assistance and what to do before the end of the year.

Speaker Bio:

Mary Lew Kehm is a Certified Public Accountant in solo private practice for more than 35 years, specializing in individual and small business taxes. Her office and home are in Whitehall Township, just north of Allentown, PA. She currently holds the PFS (Personal Financial Specialist) credential through AICPA.

Mary Lew has served as state President of the Pennsylvania Society of Tax and Accounting Professionals (Pennsylvania Society of Public Accountants), is a past president of the Lehigh Valley Chapter of the PSTAP/ PSPA, and is the administrator of the PSTAP email discussion list, as well as an active member of the list. In addition to PSTAP, she is a member of AICPA, PICPA, and NATP. She has spoken on a wide range of tax topics geared to the small practitioner, and is known for her in-depth research and practical take on complex issues.