

LEHIGH VALLEY CHAPTER

PA: PX-000501L , NJ: 20CE00159200, NY: 002280, IRS: E3S5R

**The New Trump 530A Accounts and Alternatives - Tax and Financial
 Planning Considerations for Child Savings**

Tuesday, June 30, 2026

Hyatt Place, Aster Event Center
 621 Grange Road
 Allentown, PA 18106
 610-387-1000

Registration: 7:30 am
 Breakfast Buffet: 7:30—8:00 am
 CPE: 8 a.m.—12 p.m.

CPE Credit: 4 Hours Federal Tax

SPEAKER: Mary Lew Kehm, CPA

Registration Deadline (Mail/Fax): Friday, June 19, 2026
 Registration Deadline (Online): Wednesday, June 24, 2026

Breakfast Buffet _____ No Meal: _____

NAME: _____ PTIN # _____

Address: _____ City/State/Zip _____

*Email Address: _____ Phone: (____) _____

*Registration confirmation will be sent to this address.

PRICING: (Check Applicable Boxes and Pay by Check or Credit Card):

Member \$75.00 **Non-Member** \$95.00 **Employee Of Member**** \$85.00

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

Credit Card: ____MC/Visa/Amex/Disc Acct# _____ Exp: _____

Signature: _____ CVV#: _____

**Mail form with payment to: PSTAP Executive Office, Attn: Lehigh Valley Chapter
 150 Corporate Center Dr., Ste. 205, Camp Hill, PA 17011
 FAX: 717-614-8663 Questions? 1-800-270-3352**

** An "employee" is a person who works under the control of a member-owner at an accounting firm or other business and receives a W-2. An "employee" cannot be an equity owner of the member's firm or have a firm of his/her own.

Business Casual Attire is Appropriate
 IRS: E3S5R-E- June 30 LV Trump Accts

The New Trump 530A Accounts and Alternatives—Tax and Financial Planning Considerations for Child Savings Course Description: IRS has released additional guidance on Trump Accounts under new Section 530A. Clients will be asking questions – make sure you have the answers. Topics will include:

Trump/530A Accounts

- Eligibility
- Setup
- Contribution rules
- Distribution rules
- Taxation before and after age 18
- Who is a good candidate for a Trump Account?
- Planning with Trump Accounts in addition/in place of other accounts

Update on 529 Plans

- Eligibility
- Setup
- Contribution Rules
- Distribution Rules
- Taxation
- Who is a good candidate for a 529 Account?
- Planning with 529 accounts
- ABLE (529A) accounts

Uniform Gift to Minors Act Account

- Distribution rules
- Taxation
- Planning with UGMA accounts - pros/cons
- * **Other options**
- * **Key takeaways for you and your clients**

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.