

PHILADELPHIA TRI-COUNTY CHAPTER

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

Secure Act 1.0 and 2.0 and The Home Office Deduction

Wednesday, May 14, 2025

Springfield Country Club
400 W. Sproul Road (RTE 320)
Springfield, PA 19064
610-690-7600

Registration 8:00 AM
CPE: 8:30 AM—12:30 PM
Lunch: 12:30 PM

Lunch buffet will be served

CPE Credits - 4 hours Federal Tax

See detailed course description on the back of this form

SPEAKER: Mary Lew Kehm, CPA

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Name: _____ PTIN # _____
Street Address: _____ City/State/Zip _____
Email Address: _____ Phone: (____) _____

☐ PSTAP Member Fee: \$119 ☐ Non-Member Fee: \$159

Will you be joining us for lunch? Yes ____ No ____

Amount Enclosed: _____

☐ Check made payable to: PSTAP is enclosed—Mail to address below

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150 Corporate Center Dr., Ste. 205, Camp Hill, PA 17011
FAX: 717-614-8663 Questions? 1-800-270-3352

Secure Act 1.0 and 2.0 and The Home Office Deduction Course Description:

SECURE Act 1.0 and 2.0: This session will cover the most important provisions applicable to local tax practitioners of the two SECURE Acts that were passed in 2019 and 2022. Now that many proposals and final regulations have been released, we will discuss provisions most applicable to individuals and small business clients.

THE HOME OFFICE DEDUCTION—Qualification and Reporting: This course will examine the federal income tax deduction for business use of a Home and will discuss: Qualifying for the deduction, Determining a taxpayers' home office deduction using the actual expenses and simplified methods; recording keeping requirements; where to take the deduction and the forms a tax preparer should use; including Partnerships and S Corporations, and PA Rules.

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.