

PHILADELPHIA TRI-COUNTY & SOUTHEAST CHAPTERS

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

Retirement Review: Roth IRA Conversions, The "Backdoor" Roth IRA, & Annuity Taxation for Tax Preparers

Tuesday, September 22, 2026

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

Registration **12:30—1:00 PM**
CPE: **1—5 PM**
Dinner: **5 PM**
Dinner buffet will be served

CPE Credits - 4 Hours Federal Tax

SPEAKER: Mary Lew Kehm, CPA, PSTAP Past President

Shredding Event will take place before this meeting—See reverse side of this form for more details!

Registration Deadline: September 22, 2026

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Name: _____ **PTIN #** _____

Street Address: _____ **City/State/Zip** _____

Email Address: _____ **Phone:** (____) _____

☐ **PSTAP Member Early Bird (register on or before 9/8/26): \$109** ☐ **PSTAP Member Regular Rate: \$119**

☐ **Non-Member: \$139**

Will you be joining us for dinner? Yes ___ No ___

Amount Enclosed: _____

☐ **Check made payable to: Philadelphia Tri-County Chapter is enclosed.**

☐ **Credit Card: MC/Visa/Amex/Disc Acct #** _____ **Exp:** _____

Signature: _____ **CVV#:** _____

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

If you would like accessibility accommodations or require any specific assistance at the venue, please indicate how we can best serve you:

Shredding Event Information: Wiggins Shredding Event will take place in the Springfield Country Club parking lot before the seminar, starting around 10 a.m. and ending around 12 p.m. Please respect the limit of ten (10) boxes of material to shred. Shredding will continue until the truck is full or the time limit is reached.



Course Description:

Roth IRA Conversions: – 1-hour federal tax – Intermediate -- An introduction to the taxation of Roth IRA conversions and consideration of factors in the decision to convert.

The "Backdoor" Roth IRA - Rules & Mechanics: – 1-hour Federal Tax – Intermediate – Prerequisite: Basic Tax Preparation Knowledge and familiarity with Roth IRA rules. This session will be a discussion of the rules on the "backdoor" Roth IRA conversion, who would be a good candidate, rules on conversion, and the mechanics of the conversion with detailed explanation of how to report on Form 1040.

Annuity Taxation for Tax Preparers: – 2 hours Federal Tax – Intermediate – A deep dive into annuity taxation within IRA and outside IRA. How to read Form 1099-R. Annuity taxation before distribution, distributions during life, and tax treatment after death. Tax treatment of common scenarios encountered in the local tax practice will be covered.

Speaker Bio: Mary Lew Kehm, CPA

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.

