



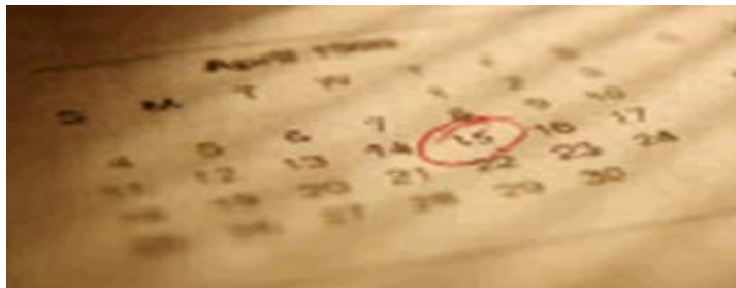
Internal Revenue Service
United States Department of the Treasury



Delaware Division of Revenue

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**WELCOME TO THE 47th ANNUAL
FEDERAL AND STATE
TAX INSTITUTE**



**Sponsored by the Internal Revenue Service
and the Delaware Division of Revenue**

47th Annual Federal and State Tax Institute

December 5, 2023

General Announcements

- Continuing Professional Education (CPE), Continuing Education (CE) and Attendance Certificates for the Tax Institute **will not** be handed out at the end of the session today but will be **emailed in approximately 2-3 weeks**.
- ½ credits **will not** be issued this year. To receive the full credit associated with each course you **must be present for the entire course. Each course is either 50 or 100 minutes** long depending on the number of credits being issued.
- The **IRS is no longer issuing Pennsylvania CPE credits**. Pennsylvania CPAs requiring CPE credits must submit their Delaware certificate directly to the Pennsylvania Accountancy Board for approval. There is no guarantee on the number of credits that the Pennsylvania Accountancy Board will issue, if any at all.
- Each Attendee is required to sign-in and sign-out to receive credit for the Tax Institute. If there is no sign-in and/or sign-out time listed, there is no way to verify the number of credits you are eligible to receive and therefore **a certificate will not be issued** to you. Only those who have a sign-in and sign-out time listed will receive a certificate.
- The Fed/State Tax Institute has a new e-mail address. Please send all inquiries going forward to fedstate@delaware.gov.
- A survey link will be emailed to each registered email address at the end of the Tax Institute. The survey will only be available till midnight on Friday, December 8th.

2023 FED/STATE TAX INSTITUTE CREDIT BREAKDOWN

To receive the full credit associated with each course you must be present for the entire course. Each course is either 50 or 100 minutes long depending on the number of credits being issued.

CPAs - CPE CREDITS:

Complete attendance during each session is required in order to earn the associated credit.
No half or partial credits will be given. CPAs can earn a maximum of eight (8) CPE credits.

EA & AFSP Participants - CE CREDITS:

Complete attendance during each session is required in order to earn the associated credit.

No half or partial credits will be given.

EA and AFSP Participants can earn a maximum of six (6) CE credits.

CERTIFICATE OF ATTENDANCE:

Complete attendance during each session is required in order to earn the associated attendance hour.

No half or partial hours will be given.

Non CPAs can earn a max. of (8) hours of Attendance.

Note: CPAs, Attorneys, and others licensed by state boards/organizations should check with their respective boards/organizations to determine if these credits/hours apply toward their continuing education requirements.

| Topic | # of Attendance Hours | # of CPE Credits | # of CE Credits | Credit Type |
|---|-----------------------|------------------|-----------------|--|
| Delaware Tax Updates | 1 | 1 | 0 | N/A |
| Maryland Tax Updates | 1 | 1 | 0 | N/A |
| 2023 Federal Tax Updates | 1 | 1 | 1 | Federal Tax Law Update |
| Estate and Trust Income Taxes Overview | 1 | 1 | 1 | Federal Tax Law Topics/ Federal Tax Related Matters |
| Tax Law Changes for TY 2023 and Form 1099-K Reporting on 2023 Tax Returns | 1 | 1 | 1 | Federal Tax Law Update |
| Clean Energy Credits: Home Energy and Electric Vehicle Credits | 1 | 1 | 1 | Federal Tax Law Topics/ Federal Tax Related Matters |
| Advocating for Taxpayers with the Taxpayer Advocate Service; Stakeholder Liaison Issue Management Resolution System | 1 | 1 | 1 | Federal Tax Law Topics/ Federal Tax Related Matters |
| Employee Retention Credit: Basic Rules and Avoiding ERC Scams | 1 | 1 | 1 | Federal Tax Law Update |
| Total Possible Credits/Hours | 8 | 8 | 6 | |

47th Annual Federal and State Tax Institute

December 5, 2023

Agenda

MORNING SESSION

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|---------------|--|--|
| 7:30 – 8:00 | Registration Check-in | |
| 8:00 – 8:10 | Welcome | Kathy Revel, Director, Division of Revenue Warren Wood, Assistant Director |
| 8:10 – 9:00 | Delaware Tax Updates | Kathy Revel, Director, Division of Revenue Jamie Johnstone, Deputy Director Campbell Hay, Tax Conferee |
| 9:00 – 9:50 | 2023 Federal Tax Updates | Karly A. Laughlin, CPA, Director Michael Kelly, CPA, Director Belfint, Lyons & Shuman, P.A. |
| 9:50 – 10:05 | Morning Break | All |
| 10:05 – 10:55 | Estate and Trust Income Taxes Overview | Karly A. Laughlin, CPA, Director Michael Kelly, CPA, Director Belfint, Lyons & Shuman, P.A. |
| 10:55 – 11:45 | Maryland Tax Updates | Krista Sermon, Esq. Deputy Director, Legal Division Comptroller of Maryland |
| 11:45 – 12:55 | Lunch | All |

AFTERNOON SESSION

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|--------------|---|--|
| 12:55 – 1:45 | Tax Law Changes for TY 2023 and Form 1099-K Reporting on 2023 Tax Returns | Yvette Brooks-Williams, Sr. Stakeholder Liaison Richard Furlong, Sr. Stakeholder Liaison, IRS |
| 1:45 – 2:35 | Clean Energy Credits: Home Energy and Electric Vehicle Credits | Richard Furlong, Sr. Stakeholder Liaison, IRS |
| 2:35 – 2:50 | Afternoon Break | All |
| 2:50 – 3:40 | Advocating for Taxpayers with the Taxpayer Advocate Service; Stakeholder Liaison Issue Management Resolution System | Wendy Figueroa, Local Taxpayer Advocate, IRS Leslie Chambers, Sr. Stakeholder Liaison, IRS |
| 3:40 – 4:30 | Employee Retention Credit: Basic Rules and Avoiding ERC Scams | Richard Furlong, Sr. Stakeholder Liaison, IRS |