



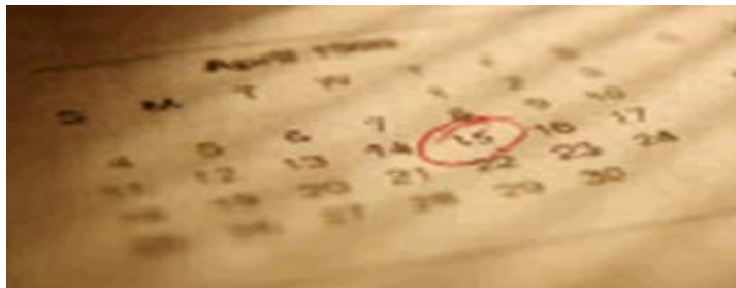
Internal Revenue Service
United States Department of the Treasury



Delaware Division of Revenue

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**WELCOME TO THE 48th ANNUAL
FEDERAL AND STATE
TAX INSTITUTE**



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

48th Annual Federal and State Tax Institute

December 10, 2024

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. 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 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 13th.**
- Reminder: During the 2022 Fed/State Seminar it was announced that we would return to in-person and that we would be rotating locations yearly between the three counties. **For the foreseeable future it will be one conference per year and in-person only.** There was a great deal of consideration and discussion regarding this decision. We understand there may be some attendees who hesitate to attend due to distance, but we hope you'll reconsider. We look forward to seeing everyone next year.

2024 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
Individual & Business Federal Tax Update	1	1	1	Federal Tax Law Update
Estate and Trust Taxes – The Basics	1	1	1	Federal Tax Law Topics/ Federal Tax Related Matters
Tax Law Changes for TY 2024	1	1	1	Federal Tax Law Update
New Online Features for Tax Pros: Do Business Faster and Easier with IRS Online	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
Total Possible Credits/Hours	8	8	6	

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Agenda

MORNING SESSION

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 Darlene Sturgeon, Assistant Director Campbell Hay, Tax Conferee
9:00 – 9:50	Individual & Business Federal Tax Update	Valerie Middlebrooks, CPA, Director 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 Taxes – The Basics	Valerie Middlebrooks, CPA, Director 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

12:55 – 1:45	Tax Law Changes for TY 2024	Richard Furlong, Sr. Stakeholder Liaison, IRS
1:45 – 2:35	New Online Features for Tax Pros: Do Business Faster and Easier with IRS Online	Richard Furlong, Sr. Stakeholder Liaison, IRS Leslie Chambers, 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	Data Security Requirements for Tax Professionals	Richard Furlong, Sr. Stakeholder Liaison, IRS Leslie Chambers, Sr. Stakeholder Liaison, IRS