76th Annual Kansas Tax Conference

November 19-20, 2026

Designed for 16 hours *CPE, Including 2 hours of Ethics*



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KSCPA 76th Annual Kansas Tax Conference

SCHEDULE AT A GLANCE

Thursday, November 19, 2026		
8:00 - 8:10	***Welcome & Announcements***	
8:10 – 9:00	50	Circular 230 Ethics – Allison McLeod
9:05 – 9:55	50	Estate and Tax Update – Corey Moomaw
10:00 – 10:50	50	IRS Taxpayer Advocate Service – Brandee Obiorah
11:00 – 11:50	50	AICPA Update – Reema Patel and Todd Sloves
11:50 – 12:30		*Lunch*
12:30 - 1:20	50	Individual Tax Update – George Koutelieris and Greg White
1:30 - 2:20	50	Individual Tax Update – George Koutelieris and Greg White
2:30 – 3:20	50	Business Tax Update – George Koutelieris and Greg White
3:30 – 4:20	50	Business Tax Update – George Koutelieris and Greg White
Friday, November 20, 2026		
8:00 - 8:05	***Welcome & Announcements***	
8:10 – 9:00	50	Ag Tax – R&D – Roger McEowen
9:05 – 9:55	50	KDOR Update – Roger Basinger
10:00 – 10:50	50	New IRS Attacks on Those Making, Valuing and Accepting Various Types of Charitable Donations – Hale Sheppard
11:00 – 11:50	50	Ethics – Aron Dunn and Mindy Speck
11:50 – 12:30		*Lunch*
12:30 – 1:20	50	Economic Update – Chris Kuehl
1:30 – 2:20	50	Limited Partner Exceptions to Self-Employment Taxes: Where Things Stand After a Half Century of Fighting – Hale Sheppard
2:30 – 4:20	100	Claude for CPAs – Marc Hamilton

76th Annual Kansas Tax Conference

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STEERING COMMITTEE

Monty Allen, CPA	Partner, Regier Carr & Monroe, LLP, CPAs
Eric Namee, JD	Attorney, Hinkle Law Firm, L.L.C.
D. Shawn Sullivan, CPA	Executive Vice President, Tax Service, Allen Gibbs & Houlik, L.C.
Amanda Walker, CPA, JD	Attorney, Bever Dye LC Attorneys at Law
James Wurbs, CPA	Partner, Dunning & Associates CPAs LLC

SCHEDULE OF EVENTS – November 19, 2026

8:00-8:10 Welcome + Announcements: **Danielle Hologram, CAE, President & CEO, KSCPA**

8:10-9:00
Ethics (1)

Circular 230 Ethics

Allison McLeod, LL.M, JD, CPA, Senior Lecturer, University of North Texas

Please join us for a discussion on Treasury Circular 230 and other ethical issues faced by enrolled agents and other tax preparers. In addition to covering the practice standards espoused by Treasury Circular 230, there will also be an overview of the applicable provisions in the Internal Revenue Code (IRC) and common law which will affect tax preparers.

9:05–9:55
Taxation (1)

Estate and Tax Update

Corey Moomaw, Of Counsel Attorney, Hinkle Law Firm LLC

Tax and estate planning update.

10:00–10:50
Taxation (1)

IRS Taxpayer Advocate Service

Brandee Obiorah

The presentation will discuss qualifications for assistance through the Taxpayer Advocate Service (TAS) and how TAS works within the guidelines of the Taxpayer Bill of Rights.

11:00-11:50
Taxation (1)

AICPA Update

Reema Patel, CPA, Tax Policy & Advocacy Senior Manager, AICPA
Todd Sloves, Director of Congressional and Political Affairs, AICPA

In this session, Reema and Todd will provide a legislative update and outlook for federal policy. They will also cover AICPA advocacy priorities. IRS regulatory and administrative issues will also be discussed.

11:50-12:30 *Lunch Break*

12:30-2:20
Taxation (2)

Individual Tax Update

George Koutelieris, CPA, MS-Tax, Managing Shareholder Johnson & Shute P.S.
Greg White, CPA, MS-Tax, Owner, State of the Art Tax, LLC

Tax rules continue to evolve, creating new opportunities and new compliance challenges for practitioners and their clients. Explore the most significant federal individual tax developments affecting the 2026 filing season, including changes to penalty relief, extension filing requirements, charitable contribution rules and qualified opportunity fund reporting.

2:30-4:20
Taxation (2)

Business Tax Update

George Koutelieris, CPA, MS-Tax, Managing Shareholder Johnson & Shute P.S.
Greg White, CPA, MS-Tax, Owner, State of the Art Tax, LLC

2026 is another banner year for tax developments, making it essential for practitioners to stay current on the developments affecting business clients. Explore the most significant federal business tax changes of 2026, including updates related to the One Big Beautiful Bill Act, Section 199A qualified business income deductions, self-employment tax issues and IRS enforcement activity.

SCHEDULE OF EVENTS – November 20, 2026

8:00-8:10 Welcome + Announcements: **Danielle Hologram, CAE, President & CEO, KSCPA**

8:10-9:00
Taxation (1)

Ag Tax – R&D
Roger McEowen, Professor of Agricultural Law & Taxation, Washburn University School of Law
This 50-minute session will review significant federal tax developments affecting farmers, ranchers, and agricultural businesses, with emphasis on practical issues for CPAs, attorneys, and other rural tax practitioners.

9:05-9:55
Taxation (1)

KDOR Update
Roger Basinger, Tax Specialist, Kansas Department of Revenue
This presentation will review ongoing Department operational changes, analyze extensive legislation, discuss relevant pending tax litigation, explain proposed Department notices and directives and report the details of the 2026 tax filing season.

10:00-10:50
Taxation (1)

New IRS Attacks on Those Making, Valuing and Accepting Various Types of Charitable Donations
Hale Sheppard, Partner, Eversheds Sutherland
This presentation (i) explores recent IRS attacks on charitable donations of artwork, partial ownership interests in entities, special-purpose LLCs, religious artefacts, bargain sales, cash, and more, (ii) explains how the IRS has removed significant procedural protections for appraisers and launched attacks against them, and (iii) identifies threats of serious enforcement against charitable organizations using their tax-exempt status to facilitate transactions the IRS dislikes.

11:00-11:50
Ethics (1)

Ethics
Aron Dunn, CPA, CCIFP, Chief Executive, AGH CPAs & Advisors
Mindy Speck, Executive Director, Kansas Board of Accountancy
Aron and Mindy will present a session on understanding the Kansas Board of Accountancy – Regulation, Licensing and Ethics.

11:50-12:30 *Lunch*

12:30-1:20
Specialized Knowledge (1)

Economic Update
Chris Kuehl, Ph. D., Managing Director, Armada Corporate Intelligence
Join Chris for an informative session on current economics.

1:30-3:20
Taxation (1)

Limited Partner Exceptions to Self-Employment Taxes: Where Things Stand After a Half Century of Fighting
Hale Sheppard, Partner, Eversheds Sutherland
This presentation analyzes the root of the issue in 1977, relevant IRS and court rulings over the following decades, current Compliance Campaign, recent Tax Court decisions, pending cases with various Courts of Appeals, and what it all means for partner characterization in the future.

2:40-4:20
Specialized Knowledge (2)

Claude for CPAs
Marc Hamilton, CPA, CGMA, Chief Financial Officer and Treasurer, Three Notch Group
Artificial intelligence is rapidly moving beyond simple question-and-answer tools. In this practical session, Marc Hamilton, CPA, CGMA, will introduce Claude and demonstrate how CPAs can use it to analyze information, work with documents and data, and develop repeatable AI-assisted workflows.

SPEAKER BIOS

Roger Basinger

Tax Specialist, Kansas Department of Revenue

Roger Basinger is currently a Tax Specialist with the Kansas Department of Revenue as a member of the Customer Education Team within the Office of Policy and Research. Prior to his tenure in Revenue, Roger has held various accounting positions within the Division of Accounts and Reports encompassing Setoff, Payroll, Appropriations, Federal Reporting and Municipal Services.

Roger received his bachelor's degree from Kansas Wesleyan with majors in Business Administration and Accounting. In addition, he has completed additional coursework in Taxation and Legal Studies.



Marc Hamilton, CPA, CGMA

Chief Financial Officer and Treasurer, Three Notch Group, Inc

Marc Hamilton, CPA, CGMA, is Chief Financial Officer and Treasurer of Three Notch Group, Inc. He is a strategy-oriented financial executive with more than 35 years of leadership experience, specializing in process development, data analytics, and tax-optimized capital transaction planning.

Marc's background includes public accounting experience with Deloitte and KPMG, along with financial leadership roles across engineering services, manufacturing, retail, and forestry. He is known for integrating technology into the finance function to improve decision-making, operational efficiency, and long-term strategic planning. He holds a Master of Tax Accounting from the University of Alabama.

Aron Dunn, CPA, CCIFP

Chief Executive, AGH CPAs & Advisors



Aron Dunn assumed the role of Chief Executive at AGH CPAs & Advisors in 2026. He has been part of the firm for 30 years, beginning as an intern and growing into a nationally respected leader in assurance services and in the accounting profession at large. His deep technical expertise, strong character and clear commitment to serving clients make him exceptionally well suited to lead the organization.

Aron has built a distinguished career serving clients in the construction, contracting and agribusiness industries, among other business sectors. In addition, he has special-project background in mergers and acquisitions and refinancing. He also served as Quality Control Officer for the firm.

Aron is a former national executive committee member for the Construction Financial Management Association (CFMA), where he continues to serve on multiple committees. He has served for many years on the board of the Greater Wichita Chapter of CFMA, including as president. Aron was named a Certified Construction Industry Financial Professional of the Year in 2023 and has been active in CCIFP in various capacities including as a board member of the CCIFP division, chair of the Recertification and Compliance Committee, and chair of the Complaints and Appeals Committee.

Earlier in his career, Aron was named the youngest-ever chair of the 2,700-member Kansas Society of Certified Public Accountants (KSCPA) where he is a past president, local chapter past president, Auditing and Accounting

task force past chair, and Peer Review Process Improvement task force past chair. He also recently served as board chair for the Kansas State Board of Accountancy, where he continues to serve as a board member.

Aron is a current member of the American Institute of Certified Public Accountants (AICPA) Professional Ethics Executive Committee and previously held a three-year appointment with the AICPA's Accounting and Review Services Committee, which is responsible for the technical standards for preparations, compilations and reviews. He has served in numerous positions with the AICPA including as a member of Council and a member of the ASEC Risk Assurance and Advisory Services Task Force that authored the original "Enterprise Risk Management – Guidance for Practical Implementation and Assessment."

Actively involved in his local community, Aron holds leadership roles with the Greater Wichita YMCA, United Way of the Plains, and the Greater Wichita Chamber of Commerce.

AGH CPAs & Advisors is a Top 200 accounting and advisory firm that has served clients in various industries for more than 80 years. Learn more at aghlc.com.



George Koutelieris, CPA, MS-Tax

Managing Shareholder, Johnson & Shute, P.S.

George Koutelieris, CPA, MS-Tax, is the managing shareholder of the CPA firm Johnson & Shute, P.S. in Bellevue, Washington. He has more than 22 years of tax accounting experience. George is a frequent lecturer for organizations providing professional education to other tax CPAs and has written and presented live courses and webinars, covering a wide range of tax topics, for the last eight years.

Christopher Kuehl, Ph.D.

Managing Director, Armada Corporate Intelligence



Chris Kuehl is the co-founder and Managing Director of Armada Corporate Intelligence, a company created in 1999 to provide strategy foundation, competitive intelligence, business analysis and economic forecasting for corporate clients. Armada's clients include YRC Worldwide, TranSystems, Spencer Fane Britt and Browne, KPMG, Hallmark International, Weitz Industrial among others.

Chris is the Chief Economist for Fabricators and Manufacturers Association. This includes writing Fabrinomics and serving as a keynote speaker for their conferences and meetings through the year. Other speaking opportunities have included Business Information Industry Association, Finance, Credit & International Business, Riemer Reporting Service, and a wide variety of business and finance organizations. He has spoken at over 300 organizations domestically and internationally over 25 years.

Chris is the editor and primary writer for several publications and a frequent commentator for the media – locally and nationally. He is a regular economic / business analyst for regional television and radio stations and has been extensively quoted in national newspapers, magazines and trade publications. Chris holds a Master's Degree in Soviet and East European Studies, a Masters in East Asian Studies, and a Ph.D. in Political Economics from The University of Kansas. He has been on the faculty of universities in the US, Hungary, Estonia, Russia, Singapore and Taiwan.



Roger McEowen

Kansas Farm Bureau Professor of Agricultural Law and Taxation at Washburn University School of Law in Topeka, Kansas

Roger A. McEowen is Professor of Agricultural Law and Taxation at Washburn University School of Law and teaches agricultural law at Kansas State University, where he also provides Extension programming.

Previously, he served as a professor at Kansas State University and Iowa State University, where he founded and directed the Center for Agricultural Law and Taxation. He practiced law in Nebraska early in his career.

Professor McEowen is a nationally recognized author, educator, and commentator on agricultural law and taxation. His publications include *Principles of Agricultural Law*, *Agricultural Law in a Nutshell*, and numerous scholarly articles, tax portfolios, and legal treatises. He edits *Estate Planning for Farmers and Ranchers* and *Family Business Organizations* and publishes *The Rural Practice Digest* on Substack.

He presents 80–100 seminars annually. His "Agricultural Law and Tax Report" is heard daily by over 2 million listeners on radio stations coast-to-coast and on SiriusXM 143. He also appears regularly on agricultural radio and television programs, including RFD-TV and the Kansas Ag Report.

He holds degrees from Purdue University, Iowa State University, and Drake University School of Law



Allison McLeod, LL.M, JD, CPA

Senior Lecturer, University of North Texas in Denton, Texas

Allison M. (Yee) McLeod, LL.M., JD, CPA, is currently a Senior Lecturer at the University of North Texas in Denton, Texas. She received Bachelor of Business Administration and Juris Doctor degrees from Baylor University, and a Master of Legal Letters (LL.M.) degree specializing in Taxation from the Southern Methodist University School of Law. Professor McLeod has also studied British and Art History at the University of Sussex, England.

Prior to joining the UNT faculty in 2010, Professor McLeod held the position of Director of Tax Planning and IRS Audits for Lehigh Hanson North America, a major manufacturer of cement, aggregates and other building materials. Her practice included both federal and international tax planning. Professor McLeod also spent thirteen years specializing in Tax Planning with the JCPenney Corporation, Inc., and two years with Deloitte & Touche in Dallas.

Professor McLeod has taught at the university level graduate classes on Ethics, Tax Research, Multi-jurisdictional Taxation and Corporate Income Tax. She also lectures in Financial Accounting and Individual Taxation on an undergraduate level. She has taught at the UNT College of Law as adjunct faculty and works part-time at the law firm of Grable Martin Fulton, PLLC. Since 2011, Professor McLeod has been honored to present live and on-line ethics CPE classes to CPAs across the nation. She also serves as an expert witness in accounting malpractice cases and maintains a small private practice serving individuals and small businesses. Professor McLeod has also taught at the University of North Texas College of Law as adjunct faculty. She is currently serving on the Professional Ethics Committee of the Texas Society of CPAs.

Professor McLeod is licensed to practice law by the State Bar of Texas since 1992 and has been a Certified Public Accountant since 1993.

Corey Moomaw

Of Counsel Attorney, Hinkle Law Firm LLC



Corey Moomaw is an Of Counsel attorney whose practice focuses on tax and estate planning, with an emphasis on helping clients preserve wealth, plan for succession, and navigate complex tax considerations. He works closely with individuals, families, and business owners to develop practical, forward-looking strategies that align with both business and personal goals.

Corey advises on income, gift, and estate tax planning, with significant experience serving farms, ranches, family businesses, and tax-exempt organizations. Drawing on his background in taxation, finance, business operations, and agriculture, he takes a comprehensive approach to structuring plans that maximize value while ensuring long-term continuity.
Clients value Corey's ability to translate complex tax concepts into clear, actionable guidance. He is particularly skilled at designing succession plans that protect generational assets while minimizing tax exposure and administrative burden.

He remains actively involved in the legal and local community, including leadership within the Wichita Bar Association's Probate and Estate Planning Committee. Corey has been recognized by peers for his work in trusts and estates and tax law and is committed to helping clients navigate both everyday planning needs and complex transitions with confidence.



Brandee Obiorah

Taxpayer Advocate, Internal Revenue Service, Wichita, KS

Brandee Obiorah is the Local Taxpayer Advocate for Wichita, KS. Brandee has spent the last 16 years with the Taxpayer Advocate Service in the Wichita office. She started her career on the ground floor as an intake advocate in 2010 and has progressed through the ranks of case advocacy to be the Local Taxpayer Advocate. Brandee is currently excited about the ability to hire new case advocates for the Wichita office and ensuring continuity in the excellent work and customer service provided by the Wichita office.
Brandee has a Bachelor of Science in Liberal Arts from Kansas State with graduate studies in rhetorical theory and technical writing. Despite not having a background in accounting or tax law, she has thrived in a field that requires that she has working knowledge of every aspect of the IRS processes. When not at work, Brandee enjoys spending time with her grandchildren.

Reema Patel, CPA

Senior Manager - Tax Policy & Advocacy, AICPA



Reema assists in developing and implementing the Association's tax policy and advocacy, including the formulation, review, and submission to Congress, Treasury, and the IRS of tax technical and policy recommendations. In addition, she formulates AICPA testimony for tax-related congressional hearings.
In this role, she serves as the staff liaison to the International Tax Technical Resource Panel and the Tax Methods and Periods Technical Resource Panel. Before joining the AICPA Reema was most recently a Practice Lead for the U.S. International tax group at Bloomberg Tax & Accounting where she was responsible for activities such as conducting research and building tax tools for Bloomberg tax subscribers, monitoring legislative and regulatory changes and overseeing the

accuracy and update of Tax Portfolios. Prior to that, she has also worked at Ernst & Young, Volkswagen Group of America, and Finnegan.

She obtained her Bachelor of Business Administration (BBA) from Schulich School of Business, York University in Toronto, Ontario. She is a Certified Public Accountant (CPA) licensed in the state of Virginia and has approximately 15 years of tax experience.
Ms. Patel is a frequent speaker on webcasts and podcasts and has been quoted in business and trade publications.



Hale Sheppard

Partner, Eversheds Sutherland

Hale is Co-Chair of the Tax Controversy & Litigation Section of Eversheds Sutherland. He defends clients during tax audits, tax appeals, and tax litigation, involving both domestic and international issues.

Hale holds five college degrees. At the University of Kansas, he earned a B.S., with distinction, M.A., with honors, and J.D. He later received an LL.M. degree in international law, with highest distinction, from the Universidad de Chile in South America. Finally, he obtained an LL.M. degree in tax from the University of Florida, where he was a graduate tax scholar.

During his studies, Hale received several awards for academic excellence, including the prestigious Harry S. Truman Foundation Scholarship, Janice Dawson Quinn Tax Scholarship, Tinker Foundation Scholarship, and Senator James B. Pearson International Fellowship. Hale also served as a graduate editor of the Florida Tax Review and member of the Kansas Journal of Law & Public Policy. Chambers USA, Legal 500, Best Lawyers in America, Law360 and other groups have recognized Hale as a leader in tax litigation. He has also been inducted into the American College of Tax Counsel.

Hale is proud to be ranked among the most active tax writers in the country. He has published over 300 major articles in top tax journals, including Journal of Taxation, International Tax Journal, Tax Adviser, Journal of International Taxation, Journal of Tax Practice and Procedure, Taxes Magazine, Journal of Corporate Taxation, Practical Tax Lawyer, Journal of Passthrough Entities, Tax Management International Journal, Journal of Multistate Tax & Incentives, Tax Notes Federal, Taxation of Exempts, Practical Tax Strategies, Corporate Business Taxation, Trust and Estates Journal, Journal of Taxation of Financial Products, Real Estate Taxation, and others. He has also published major articles in more than 20 university law reviews, both in the United States and abroad. Thanks to his writing, Hale has been cited as an expert in hundreds of articles in books, as well as in legal briefs submitted to various District Courts, Courts of Appeal, and even the U.S. Supreme Court.

Hale has held leadership positions in many professional and civic organizations, including: (i) Journal of Taxation, Editorial Board Member, (ii) IRS Practitioner Liaison Committee, state bar representative, (iii) Journal of Tax Practice & Procedure, Editorial Board Member, (iv) Georgia Bar Tax Section, President, (v) Georgia Bar Journal, Editorial Board Member, (vi) GSU Low-Income Taxpayer Clinic, Advisory Committee Member, and (vii) Atlanta Bar Tax Section Board Member.

Hale is a bar member in Florida, Texas, Georgia, and Washington, DC.

Todd Sloves

Director of Congressional and Political Affairs, AICPA

Todd has more than 14 years of experience working for five members of the U.S. House of Representatives. He was most recently Deputy Chief of Staff for U.S. Rep. Donald Norcross (D-NJ) (2021-2023) where he managed the congressman's Capitol Hill office and staff, and served as liaison to House leadership, the New Democrat Coalition, the Congressional Progressive Caucus and the Problem Solvers Caucus. Previously, he served as Deputy Chief of Staff and Legislative Director for U.S. Representative Adriano Espaillat (D-NY) (2018-2021) and focused on transportation, infrastructure, labor and immigration.

Todd also oversaw the operations of the Capitol Hill office and served as chief liaison to the Congressional Hispanic Caucus, the Congressional Progressive Caucus, and House Leadership. While working for Rep. Espaillat, Todd developed a strategy to get his boss appointed to the powerful Appropriations Committee in 2021. Prior to Rep. Espaillat, Todd spent nearly seven years working for former Democratic Caucus Chairman Joe Crowley (D-NY). He handled a similar set of policy issues while he worked his way up from Legislative Correspondent to Legislative Director.

In his role, Todd works to develop AICPA's federal legislative and advocacy efforts to further all aspects of the accounting profession's interest, growing and successfully implementing plans to increase awareness and understanding of the Association among political influencers in key sectors, monitoring and analyzing congressional and federal agency activity, global policy initiatives, and maximizing our visibility by developing strong relationships with Members of Congress and other important stakeholders. Todd serves as the lead on federal tax policy, trade, and the profession's STEM efforts.

In his free time, Todd enjoys cooking and often challenges himself to practice new recipes and techniques. He loves making homemade pasta, learning traditional French culinary techniques, and putting his extensive spice collection to use preparing various South Asian dishes. Todd also loves learning and speaking other languages, and at one time wanted to become a translator/interpreter. He speaks Italian fluently and is working on getting his French closer to fluency. Todd is a proud Brooklynite.



Mindy Speck

Executive Director, Kansas Board of Accountancy

Mindy is the Executive Director of the Kansas Board of Accountancy. She joined the organization in December 2024.

Greg White, CPA, MS- Tax

Owner, State of the Art Tax, LLC

Greg White, CPA, MS-Tax, actively practices before the U.S. Tax Court. He founded a CPA firm in Seattle, WA. He has decades of experience. He also taught as an adjunct professor in the Golden Gate University graduate school tax program for over a decade and has been named a "Top 50" IRS practitioner by CPA magazine.

