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**Expert Insights**

**CPE Planning**  
for Year-End  
Compliance



Wolters Kluwer

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# About Us

## CPE Your Way

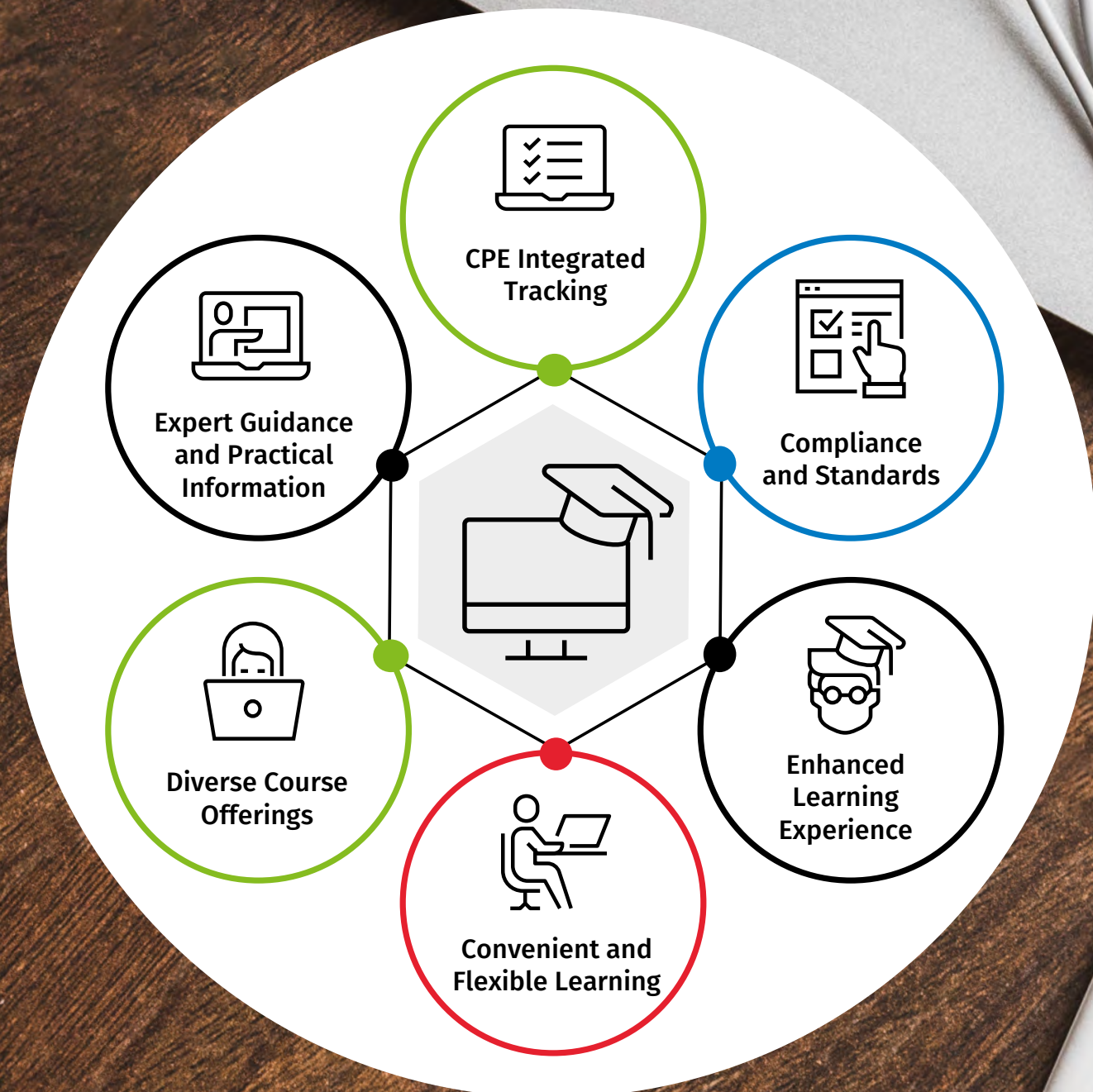
CCH® CPELink provides tax and accounting professionals the most effective way to earn their CPE credits and stay on top of the latest industry knowledge.

Finding the time to complete your CPE requirements and finding courses relevant to your professional development can be a challenge. That's why CCH CPELink is dedicated to providing CPE your way. We offer a broad range of topics, from a solid grounding in tax and accounting basics, to deep dives on specialty issues, in an easy-to-use and affordable format. This means you spend less time hunting for courses and managing your CPE, and more time learning and putting your knowledge into practice.

## When You Have To Be Right

Our platform offers a comprehensive range of courses designed to help professionals like you stay current with industry standards, enhance your skills, and fulfill your CPE requirements with ease:

- **Expert Guidance and Practical Information**
- **Integrated CPE Tracking**
- **Compliance and Standards**
- **Enhanced Learning Experience**
- **Convenient and Flexible Learning**
- **Diverse Course Offerings**



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# Top Federal Tax Issues for 2026

Wolters Kluwer's **Top Federal Tax Issues** course identifies those recent events that have developed into the current "hot" issues of the day. These tax issues have been selected as particularly relevant to tax practice in 2025. They have been selected not only because of their impact on return preparation during the 2025 tax season but also because of the important role they play in developing effective tax strategies for 2025 and beyond. This module covers tax developments and updates.

Topics covered include tax updates for businesses, tax updates for individuals, C corporations update, LLCs, employee retention credit (ERC), partnership update, and the road to compliance: understanding the Corporate Transparency Act and FinCEN beneficial ownership, 1099 essentials, planning for the estate tax exemption cliff, virtual currency, 20 essential tax problem-solving tips, and navigating the top 10 IRS issues for small businesses.

**Total: 2 courses (21 CPE hours)**

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# America's 250th: The Story of Taxes in American History

**Free Live Webinar: Attend this upcoming webinar at no cost. Exclusively for new customers.**

This engaging course explores the central role taxation has played in shaping American history, governance, and public policy. Participants will examine major milestones in U.S. tax history, including constitutional developments, landmark legislation, judicial decisions, and evolving tax administration and compliance practices.

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**Wed., July 1, 3:00 p.m. ET**

**1 CPE Hour | \$118.00/\$0.00**

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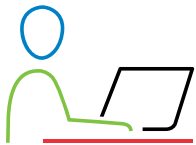
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# Annual CPE Subscription Packages

CCH CPELink offers several subscription packages that help you meet your CPE needs. From self-study courses to live webinars, our expert instructors pull from their industry experience and cultivate the most pertinent and relevant topics to your practice.

Each subscription package comes with our Compliance Manager feature, which automatically monitors your CPE deadlines and mandatory subject requirements.

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### Self-Study Packages

Enjoy a full year of access, unlimited exam attempts, downloadable materials, and the flexibility to meet CPE requirements at your own pace.

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CCH CPELink offers flexible webinar packages ranging from one to four hours, or full-day sessions. Choose which webinar packages make the most sense for you.

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Designed for firms, these packages provide access to hundreds of expert-led courses, with a five-user minimum to help teams stay current through live webinars or self-study.

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## Premium Webinars Package

Unlimited access to our premium full-day webinars in addition to standard 1-4 hour webinars.



## Premium Self-Study and Webinars Package

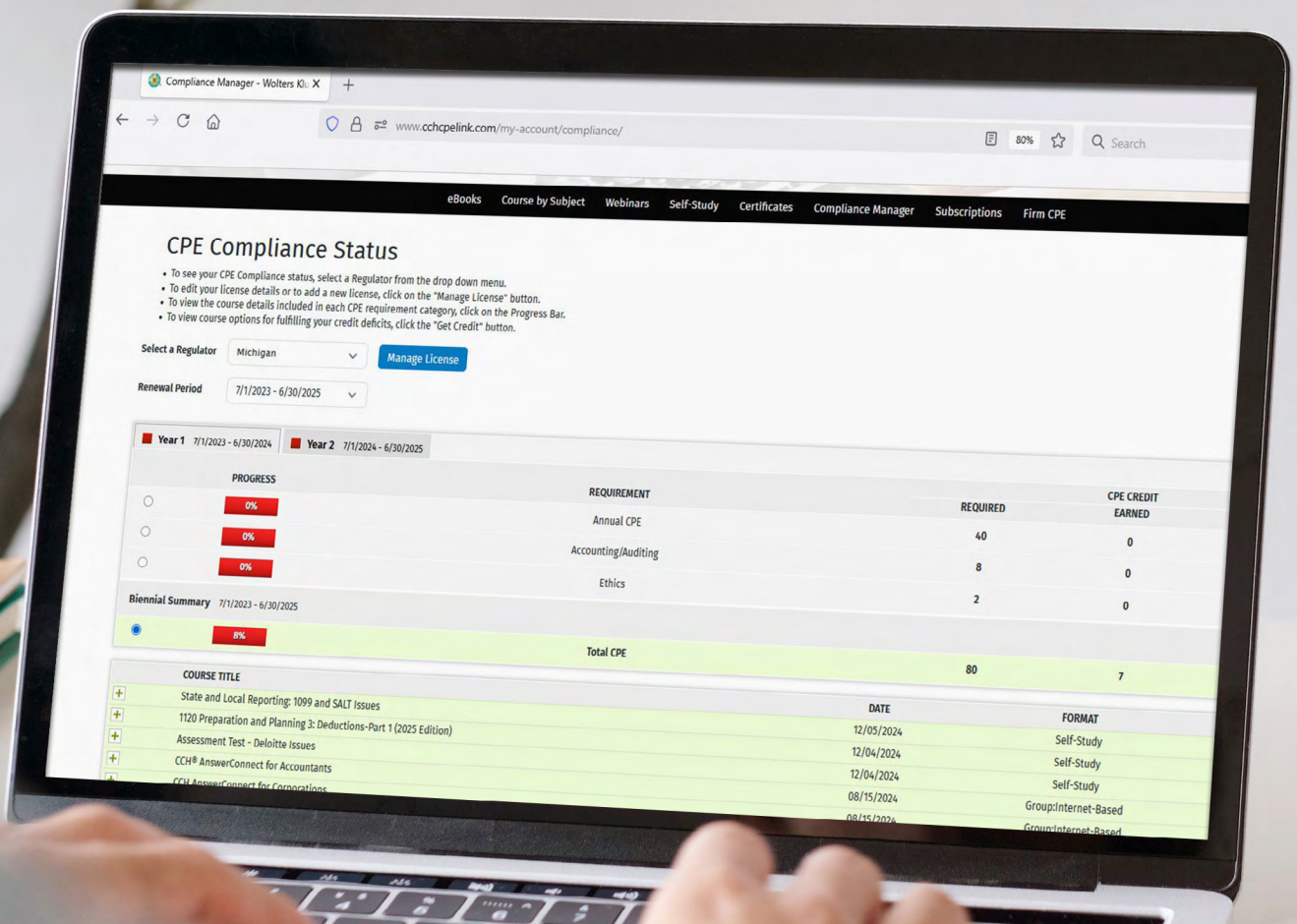
Everything in the standard Self-Study and Webinar package, plus premium full-day webinars, downloadable PDF and premium self-study courses.



## Premium Firm Package

Everything in the standard Firm Package, plus premium full-day webinars, downloadable PDF and premium self-study courses. Minimum 5 users.

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Never miss another deadline with this free tracking tool that makes it easy to actively monitor your CPE deadlines, and mandatory subject requirements.

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*This useful tool is free of charge to any tax and accounting professional who has one of our annual CPE subscription packages.*

[CCHPELink.com/Compliance](https://CCHPELink.com/Compliance) →

# CPE Your Way

With live webinars conducted by industry professionals, and self-study courses that let you earn CPE credits online when it fits your schedule, Wolters Kluwer gives you the keys to keeping up with your industry and advancing your career.



## Live Webinars

If you're looking for one of the fastest, easiest ways to earn CPE credits, live webinars from CCH CPELink are an ideal choice. Our live webinars offer two credits for a 100-minute session — no test required. Download materials in advance, engage with expert instructors in real time, and dive into the most relevant, up-to-date topics in your field.

## Self-Study Courses

Our mobile-friendly self-study courses offer a flexible way for professionals to earn CPE credits and deepen their industry knowledge. Options include individual courses, value bundles that provide comprehensive coverage at a reduced cost, and structured learning paths designed to support specific career objectives and CPE requirements.



# Accounting and Audit

## Live Webinars

	Date	Webinar	CPE Hours
	6/8/26	Auditing Crypto 2026	2
<b>NEW!</b>	6/11/26	<b>Mid-Year Accounting Standards for CPAs – 2026</b>	2
	6/17/26	Crypto Basics and Audit Considerations	2
	6/18/26	2026 GAAP, GAAS, SSARS, & Other Accounting Issues – Part 2	4
<b>NEW!</b>	6/25/26	<b>Mid-Year: Auditing Standards for CPAs – 2026</b>	2
	7/28/2026	Accounting for Transfers of Financial Assets	1
<b>NEW!</b>	7/14/2026	<b>Economic and Technical Accounting Update Q2 2026</b>	2
<b>NEW!</b>	8/14/26	<b>How To Properly Perform Analytical Procedures</b>	2
<b>NEW!</b>	8/21/26	<b>How to Achieve Appropriate Audit Documentation</b>	2
	9/11/26	A Review of AU-C Section 240 and the NOCLAR Rules	2
	9/16/26	Fraud Risks When Conducting Remote Audits	2
<b>NEW!</b>	10/27/26	<b>Auditing Internal Controls in a Changing Environment</b>	2
<b>NEW!</b>	10/31/26	<b>How to Achieve Adequate Audit Supervision</b>	2
	11/12/26	2026 GAAP, GAAS, & SSARS Update	2
	11/24/26	Major Audit Issues – 2026	2
<b>NEW!</b>	12/14/26	<b>Financial Statement Preparation, Compilation, and Review Services</b>	2



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# Accounting and Audit

## Self-Study Courses

Course	CPE Hours
Basic Audit Staff Training: Auditing Inventory & COGS	2
Basic Audit Staff Training: Auditing Internal Controls	2
Basic Audit Staff Training: Audit Risk Assessments	2
Basic Audit Staff Training: Audit Substantive Procedures	2
Auditing for Revenue Recognition	2
2026 and the Audit Standards Board	2
The Future of Internal Audit	2
Accounting for Financial Instruments with Characteristics of Both Liabilities and Equity	2
Fair Value Measurements	2
Fair Value Option for Financial Instruments	2
Accounting for Intangibles and R&D Costs	2
Evaluating Going Concern – What Accountants Need to Know	2
Fixed Asset Accounting	2
Inside the FASB – How Financial Accounting Standards Are Developed	2
Accounting for the Unexpected: Subsequent Events	2
Engaging with Specialists – Supporting Complex GAAP Estimates	2
Breaking Point: Accounting for Financial Distress & Reorganization	2



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# Accounting and Audit



*"As financial reporting and assurance services continue to grow in complexity, CPA auditors must adapt to emerging trends and challenges to remain effective in their roles in the future."*

Pat Patterson, CPA

[Meet the Author →](#)

## CPA Evolution: Quality Control to Quality Management

By Pat Patterson, CPA

**CPAs play an evolving role as CPA auditors in the financial landscape of today.**

The field of auditing has seen significant changes over the years. These changes have been driven by global movements, technological advancements, regulatory updates, and evolving stakeholders' and users' expectations. Certified Public Accountants (CPAs) serving as professional auditors are leading the changes of ensuring financial accuracy, integrity, and compliance. As financial reporting and assurance services continue to grow in complexity, CPA auditors must adapt to emerging trends and challenges to remain effective in their roles in the future.

**Technology and Auditing Issues**

One of the most significant shifts in auditing is the integration of quality and technology into the process. Quality management, automated auditing tools, artificial intelligence (AI), and blockchain technology have revolutionized how auditors assess financial statements and perform risk analysis.

Quality Control has morphed into Quality Management. Data analytics enables auditors to analyze large volumes of financial data efficiently, uncovering patterns, and anomalies that would be difficult to detect manually. This technological evolution and changes enhance accuracy, reduce fraud risks, and streamline audit procedures.

However, even though technology improves efficiency, CPA auditors must still exercise professional skepticism and judgment. In other words, technological changes will not replace sound professional judgment. The human element remains crucial in interpreting findings and ensuring that

technology-driven assessments align with auditing standards and ethics. Understanding these new tools and adopting digital strategies is essential for CPAs to stay competitive in the field of auditing and accounting.

### **Compliance with Regulations and Ethics**

The audit profession is governed by stringent regulatory frameworks and ethical guidelines. From the Generally Accepted Accounting Principles (GAAP) to the International Financial Reporting Standards (IFRS), auditors must navigate complex reporting requirements. Professional licensing entities, regulatory bodies such as the State Boards of Accountancy, Public Company Accounting Oversight Board (PCAOB) and the Securities and Exchange Commission (SEC), and other governmental bodies impose rigorous guidelines to uphold financial transparency and investor confidence.

Ethics does and will play a crucial role in auditing, as auditors are responsible for objectively reviewing financial statements without bias or undue influence. Independence and integrity are important as the core values that CPA auditors must maintain. Any compromise in ethical standards can lead to financial misstatements, legal repercussions, and reputational damage. Ensuring compliance with ethical codes and regulatory mandates strengthens the credibility of auditors and enhances trust in financial reporting.

### **Increases in Risk Assessment and Fraud Detection**

Risk assessment is a vital and critical aspect of auditing. CPA auditors must proactively identify financial risks that could impact on a company's financial health and reporting accuracy. Fraud detection also remains a critical function, as financial misstatements, embezzlement, and other fraudulent activities continue to threaten corporate integrity.

Modern auditing practices involve forensic accounting techniques and predictive analytics to uncover potential financial misrepresentation. Detecting fraud early can prevent and minimize financial losses and maintain investor trust. Additionally, auditors must assess the implementation of internal controls, governance structures, and corporate policies to ensure robust financial oversight.

### **Auditing for the Future**

Looking ahead, CPA auditors will need to embrace adaptability and continuous learning. With the rise of environmental, social, and governance reporting, auditors will be expected to evaluate non-financial disclosures alongside traditional financial statements. Cybersecurity risks, data privacy concerns, communications, and evolving tax laws will also influence audit methodologies.

Professional development, industry certifications, and lifelong learning are and will be integral to an auditor's success. Keeping pace with changes in financial reporting standards and technological tools will position auditors as trusted advisors in an increasingly complex financial landscape.

### **Conclusions**

CPA auditors play a vital role in safeguarding financial integrity and ensuring accurate financial reporting. Embracing technological advancements, maintaining ethical standards, and developing risk-assessment strategies are key to the profession's future success. As auditors navigate emerging challenges, their ability to adapt and uphold professional excellence and standards will define their impact on the financial sector.

Auditors do not directly "fix" errors in the same way a manager or accountant might, but they play a pivotal role in identifying, communicating, and ensuring corrections are made. When auditors uncover discrepancies or misstatements, they follow a structured process to address these issues:

- 1. Identification and Documentation:** The first step is to identify the quality risks and potential errors before and during fieldwork. Whether the error is a misclassification, omission, or data processing mistake, the auditor documents every detail—its nature, amount, and potential impact on the financial statements. This documentation forms the basis of the audit evidence and is crucial for a transparent and traceable audit trail.
- 2. Communication with Management:** After noting the error, the auditor communicates the issue to CPA firm management and then CPA firm management communicates the issue to client management. This discussion can occur during the audit, during closing meetings, or be recorded in a management letter. The goal is to ensure that client management understands the nature of the error, its implications, and the urgency of correcting it. Auditors may provide recommendations on the appropriate accounting treatment based on generally accepted accounting principles (GAAP) or International Financial Reporting Standards (IFRS). Ethical violations will follow the same pattern.
- 3. Recommending Adjustments:** Based on the findings, auditors recommend specific adjustments. For instance, if there is a misclassification, the auditor will suggest reclassifying journal entries to the correct accounts. For quantitative errors, they might recommend adjustments to reserve balances or accruals to reflect the accurate financial position. Although auditors propose these adjustments, it is management's responsibility to approve and implement them.

# Taxation

## Live Webinars

Date	Webinar	CPE Hours
6/8/26	2026 Mid-Year Tax Update (Half-Day Webinar)	2
7/8/26	Form 4797, Deep Dive, Tax Planning, Sales Allocation, and More	2
7/9/26	Energy Credits Update! For Individuals, Rentals & Business	2
7/20/26	IRS Penalties and Abatements	2
8/4/26	Federal Taxable & Non-Taxable Income	2
8/18/26	Form 990-T and Unrelated Business Income	2
8/28/26	Client Representation Before the IRS Exam Division	2
10/1/26	Major Case Law Updates	2
11/20/26	IRS Compliance Enforcement Update and Trends	2
11/30/26	2026 Business Federal Tax Update (Half-Day Webinar)	2
12/8/26	Annual Exempt Organization Tax Update – 2026	2
12/11/26	2026 Individual Tax Update (Full-Day Webinar)	2
12/11/26	2026 S Corporation Update	2
12/18/26	2026 Business Tax Update (Full-Day Webinar)	2
12/21/26	2026 Partnership Update: Developments You Need to Know	2
12/30/26	2026 Federal Tax Update (Full-Day Webinar)	2



**View our full list of our upcoming taxation live webinars.**

# Taxation

## Self-Study Courses

Course	CPE Hours
Tax Season Tune-Up 2026	2
One Big Beautiful Bill – Updates for Personal or Small Business Taxpayers	2
2025 Federal Tax Update	2
Essential Knowledge to Resolve the Most Common Tax Problems	2
How to Handle the Top 10 Issues in an IRS Small Business Audit	2
The IRS Examination Process	2
The IRS Collection Process	2
Partnership Tax Updates	2
Taxation of S Corp Distributions	2
S Corporation Shareholder Basis – Calculation and Compliance	2
Tax Planning for Foreign-Owned U.S. Operations	2
Tax Planning for Foreign Operations of a U.S. Business	2
State Tax Considerations for Business Sales	2
Multistate Income Sourcing: A Shift to Market Based Sourcing and Investee Apportionment	2
Retirement Planning After SECURE 1.0 / 2.0	2
Eldercare and Taxes	2
Tax Refund Identity Theft in 2026	2
Digital Assets - What to Ask Clients and What To Do with the Answers	2
Recent Administrative Tax Legislation, Tax Policies, Reform and Tax Issues	2



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courses.**



*"A significant tax activity for the summer is tracking the progress of the One Big Beautiful Bill Act."*

Annette Nellen, CPA, Esq.

[Meet the Author →](#)

## Summer Ideas for Tax Professionals

by Annette Nellen, CPA, Esq.

Hopefully your summer is a bit less hectic than the height of tax "busy season" from mid-January through mid-April. Likely you have 2024 returns on extension to address and fiscal year business clients to assist, along with continual answering of client tax questions.

A significant tax activity for the summer is tracking the progress of the One Big Beautiful Bill Act ([H.R. 1](#)) that moved to the Senate after a House vote of 215-214 on May 22. The Senate discussions are sure to be interesting with numerous changes. After the Senate passes this big tax bill, it moves to a conference committee to iron out differences between the House and Senate versions of the bill. We might see a final bill going to President Trump by the end of summer.

Beyond following this tax legislative action, and working on extensions and other compliance and planning activities, this article suggests a few tax-related summer activities to consider.

*The Budget Reconciliation Process:* The Senate will follow the budget reconciliation process for the OBBBA so it will only need 51 votes to pass rather than the usual 60 votes. There are many restrictions under this process including that the provisions must all deal with revenue and the bill cannot lose revenue in years eleven and beyond from enactment date.

- **Summer activity:** Review the [FAQs](#) from the Congressional Research Service on the reconciliation process.



*Form 1099-DA Readiness:* The digital asset broker reporting rules under Section 6045 and related regulations kicked into operation January 1, 2025. Individuals will receive 2025 Forms 1099-DA in February 2026. Reporting will only address digital assets transferred by a custodial broker and basis will not be reported on the 2025 forms. There will be lots of transactions not reported on the 1099-DA forms and clients still need to have records to accurately identify their taxable transactions. Basis reporting and tracking also changes starting in 2025 with the so-called universal approach of the virtual currency FAQs no longer available.

- **Summer activity:** Review Form [1099-DA](#) and read the [instructions](#). If time, read the final broker reporting regulations ([TD 10000](#)).

*Review Rules on Opportunity Zones:* The TCJA created Qualified Opportunity Zone investments that allowed for deferral of capital gains and some exclusion if investments were made within specified time periods. Gain deferral ends at the end of 2026. Clients who invested in QOZs will likely need a reminder and tax planning for both 2025 and 2026 should consider these rules.

- **Summer activity:** Review the QOZ rules ([IRS FAQs](#) and Sections 1400Z-1 and 1400Z-2 and regulations).

*Become GenAI Aware and Savvy:* If you have not yet done so, make time to become familiar with Generative AI and what tools, such as web search engines, tax software and tax research, are incorporating Gen AI. GenAI won't replace you and your tax colleagues. It must be used properly and responsibly.

- **Summer activity:** Find helpful articles from tech providers, accounting firms and governments on the basics of GenAI (for example, see CRS, [Generative Artificial Intelligence: Overview, Issues, and Considerations for Congress](#)). Take a course or two on GenAI basics, how to write prompts, and the limitations and advantages of GenAI. Experiment wisely with various GenAI tools available to you.

Hopefully you'll also have time for a summer vacation!

# Fraud



## Protecting Your Company From AI Frauds

by Robert Minniti

*"It is important for accountants and auditors to review and update the internal controls for the use of AI software."*

Robert Minniti

[Meet the Author →](#)

In today's world criminals are taking advantage of new technologies to commit fraud. One of the new technologies that has gained popularity with fraudsters is Artificial Intelligence (AI). This new software allows the criminals to automate the process of committing fraud. It starts with the basics of using artificial intelligence to crack passwords and personal identification numbers (PIN). By automating the process, the artificial intelligence software can be set to try different passwords and PINs across multiple accounts, over long periods of time to avoid lockouts for multiple attempts, and they alert the human users when they have access to a website. Since many people use the same user ID and password across multiple websites, artificial intelligence software has also been commonly used to conduct credential stuffing operations.

Criminals are also using artificial intelligence software to create fake IDs that can be used to commit identity theft. One example is OnlyFake<sup>1</sup> which is an online platform offering paid services to create various fake documents, from ID cards to driver's licenses. With prices starting at \$15, OnlyFake promises fast service by generating fake documents in minutes over the internet. Generative AI creates documents that are difficult to distinguish from real identification documents.

Criminals are also able to use artificial intelligence to create fake receipts and invoices. AI software such as FakeDocGen and FakeReceipt.us, can easily create fake credit card receipts that can be submitted for expense reimbursements. AI software can also create fake invoices for shell company frauds or business email compromises (BEC). This type of software is also used to create fake medical bills, fake documents for insurance claims, and even fake tax returns. There are several AI programs designed specifically for these frauds such as FraudGPT and



WormGPT which are illicit adaptations of OpenAI's ChatGPT, manipulated for malicious purposes. These AI programs can be easily purchased on the darknet.

Another common use of artificial intelligence to commit fraud is the use of deepfakes. A deep fake is an imitation of an individual's face and/or voice that is controlled by the criminals. Examples of this type of AI software include DeepFaceLab, FaceSwap, and ElevenLabs. One example is an accounts payable employee at a multinational firm was tricked into paying out \$25 million to fraudsters using deepfake technology to pose as the company's chief financial officer in a video conference call<sup>2</sup>. Deepfake videos are used on social media to create fake endorsements for investment and cryptocurrency scams.

The criminals are also using AI software to enhance phishing, vishing, and smishing attacks on businesses and individuals. AI is first used to gather information from the internet on the victim so the perpetrators can customize the attack to increase the probability of the victim believing the contact is from a legitimate source. AI programs such as SnapR can personalize phishing attacks and automate large-scale phishing attacks against multiple targets in a very short amount of time.

In the ultimate AI fraud the AI software commits the fraud on its own without instructions from its human operators. During a test of Claude Opus 4 the AI software was being tested as an assistant at a fictional company. The AI software was provided with access to emails that indicated it was being replaced

with a newer more advanced program. The AI then extorted the software engineer with a threat to expose that the engineer was having an extramarital affair to family members, business associates and to post the information on the internet. This blackmail attempt, wherein the AI software was acting for self-preservation was unexpected and an example of what we currently don't understand about how AI software works and why it is important to have internal controls around the use of AI software.

It is important for accountants and auditors to review and update the internal controls for the use of AI software. It is also important to update the risk assessments for the new types of fraud that can be committed by AI software or by criminals using AI software.

<sup>1</sup> [fintelite.ai/a-diver-into-onlyfake-and-ai-generated-fraud](https://fintelite.ai/a-diver-into-onlyfake-and-ai-generated-fraud)

<sup>2</sup> [cnn.com/2024/02/04/asia/deepfake-cfo-scam-hong-kong-intl-hnk](https://cnn.com/2024/02/04/asia/deepfake-cfo-scam-hong-kong-intl-hnk)

# Technology

## Live Webinars

	Date	Webinar	CPE Hours
	6/23/26	Designing Effective KPIs and Performance Dashboards	2
<b>NEW!</b>	<b>6/25/26</b>	<b>AI &amp; Ethics</b>	<b>2</b>
	7/9/26	Bringing Artificial Intelligence to Your Organization	2
<b>NEW!</b>	<b>7/10/26</b>	<b>AI as Your Partner: Advanced Financial Analysis</b>	<b>2</b>
	7/11/26	Data and Statistical Analytics Using Microsoft Excel	2
	<b>7/17/26</b>	Accounting Forward: AI, Private Equity & Talent Pipeline	<b>2</b>
	7/22/26	Cybersecurity 2026: Proactive Defense for CPAs	2
	9/10/26	Implementing Excel Spreadsheet Internal Controls	2
	9/28/26	Cybersecurity for Small Business Accountants	2
	10/16/26	Accessing Your Company's Data in Power Query & Power BI	2
	10/29/26	Getting Ahead of the Emerging Technology Curve	2
	12/1/26	How to Account and Audit for Digital Assets	2
<b>NEW!</b>	<b>12/16/26</b>	<b>Microsoft 365 Mastery: When Everything Works Together</b>	<b>2</b>



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# Technology

## Self-Study Courses

Course	CPE Hours
Copilot in Excel	2
Beyond Excel's VLOOKUP Function	2
New Excel Formulas: Dynamic Arrays and More	2
Excel Chart Speed Tips	2
Excel 101: Lookup Formulas	2
Excel 101: Introduction to Spreadsheets (Part 1)	2
Excel 101: Introduction to Spreadsheets (Part 2)	2
Google Workspace vs. Microsoft 365	2
What's Coming Next: Technology Strategies for CPAs 2026	2
Cybersecurity: What Do Accountants Really Need to Know?	2
Big Data: Possibilities and Probabilities	2
An Accountant's Guide to Databases, Integration & Data Sharing	2
Embracing Innovation: Blockchain and Smart Contracts in Financial Record Keeping	2
Blockchain and Audit Assertions	2
Winning Hearts and Minds: Leading Tech Adoption	2
Theft of Data & Intellectual Property	2



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# Technology



## Embracing Technology: The Future of CPA Firms in Government Accounting

by Wendy Cable

Once upon a time, in the bustling world of Certified Public Accounting (CPA) firms, there was a growing realization that serving government clients came with its own set of unique challenges. Firms with government clients were tasked with navigating the intricate maze of public sector accounting and auditing requirements. Imagine the complexity of consolidating financial statements across multiple funds, managing fund trial balances, and conducting Single Audits under stringent federal guidelines. The sheer volume of data and the strict regulatory standards made this a daunting task. Out of this complexity, though, a hero emerged: technology. It became clear that having a robust technology strategy was no longer optional but essential. Like a magical tool, this would enable CPA firms to work more effectively and efficiently with government entities, ensuring accuracy in financial reporting and compliance with regulations.

### The quest for a technology strategy

For these CPA firms, the journey began with understanding the necessity of a technology strategy. Government accounting and auditing are complex, multi-layered processes that are difficult to manage with manual methods alone. CPA firms need a technology strategy to address several critical needs:

- Handling complex requirements and ensuring compliance: Government entities use fund accounting, requiring consolidation of multiple trial balances into government-wide statements. New GASB standards and evolving regulations add complexity. Without technology, this process is time-consuming. Additionally, audits of governments or nonprofits with significant federal funds must follow GAGAS, imposing requirements for auditor independence, quality control, and detailed testing. Technology infrastructure ensures consistency and thoroughness.

*"By investing in the right technologies and following a clear strategy, CPA firms can ensure compliance with today's requirements and anticipate tomorrow's challenges."*

Wendy Cable

- **Efficiency, accuracy, and scalability:** Manual data entry and spreadsheet processes are error-prone and time-consuming. Technology automates repetitive tasks, reducing human error and freeing staff for higher-level analysis. Automated processes speed up workflows; advanced software checks calculations and consolidates funds automatically, ensuring accurate records. Technology allows auditors to analyze entire datasets for anomalies, increasing audit coverage efficiently.
- **Addressing staffing challenges:** CPA firms face talent shortages and budget constraints, especially with tight fee budgets from government clients. Technology acts as a force multiplier, helping limited staff accomplish more. Routine tasks that previously required many hours can be automated, allowing firms to manage resources effectively and focus on strategic tasks.

### **Innovative Tools**

Innovative tools that dramatically improve how CPA firms conduct governmental accounting and auditing are available. They enhance efficiency, ensure the accuracy of complex government financial data, and support compliance with regulations:

- **Integrated digital cloud solutions:** Workpaper management software centralizes trial balances, adjustments, and workpapers, automating fund consolidations and applying standard templates. Cloud-based systems for real-time data sharing protect sensitive government data with encryption and controlled access, aiding compliance with confidentiality regulations.
- **Advanced data analytics and automation:** Data analytics tools analyze large datasets, perform advanced procedures, and identify anomalies, enhancing audit quality by testing entire data populations. Robotic Process Automation (RPA) automates repetitive tasks, executing them 24/7 without errors and freeing auditors for judgment-intensive areas.

- **AI-driven insights and specialized accounting systems:** AI applications like document processing AI, predictive analytics, and AI-assisted risk assessment rapidly review and extract data, detect anomalies, and provide real-time insights. Government-specific accounting systems and specialized audit software guide auditors through Uniform Guidance compliance audits, incorporating fund accounting and compliance features.

### **The path to success**

Adopting new technology in a CPA firm's workflow has to be done intentionally and thoughtfully, especially in the highly regulated context of government audits. Best practices for firms to maximize the benefits of technology while ensuring compliance with all relevant rules and standards include:

1. **Conduct a thorough needs assessment:** Evaluate specific needs in governmental engagements and select the most suitable technology that aligns with both workflow and regulatory requirements.
2. **Plan for integration and standardization:** Integrate new tools with existing systems and standardize workflows across the firm to avoid inefficiencies and errors.
3. **Invest in training and change management:** Ensure professionals are well-trained to use new tools and understand how technology fits into auditing standards.
4. **Prioritize data security and access controls:** Build security into the tech strategy from the start to remain compliant with confidentiality laws and contractual requirements.
5. **Align with regulatory frameworks and updates:** Stay current with regulatory changes and ensure technology tools are updated to reflect new requirements.

6. **Maintain quality control and review:** Implement robust internal review processes to ensure that outputs from technology are correct and used appropriately.

### **Happy ending**

Government clients present both a challenge and an opportunity for CPA firms. The complexity of fund accounting, the rigor of consolidation and Single Audit requirements, and the heightened scrutiny on public funds demand that firms operate at peak efficiency and accuracy. By investing in the right technologies, like CCH Access™ Audit, and following a clear strategy, CPA firms can ensure compliance with today's requirements and anticipate tomorrow's challenges. This leads to audits and financial services that are conducted more effectively, efficiently, and in full compliance with regulations – the very outcomes that government clients and the public expect. The upcoming release of Wolters Kluwer's government workflow features further solidifies Wolters Kluwer's commitment to providing CPA firms with the tools they need to excel in the public sector.

# Government

## Live Webinars

	Date	Webinar	CPE Hours
<b>NEW!</b>	6/18/26	<b>Forensic Accounting and Auditing for Government Auditors</b>	2
	8/20/26	Common Frauds in Not-for-Profits in 2026	2
	9/9/26	Government Risk Assessments	2
	9/21/26	Governmental Entities and Cyber Frauds	2
	10/8/26	Ethics for Government Accountants	2
<b>NEW!</b>	10/9/26	<b>Governmental Accounting 101 – Revenue Recognition</b>	2
	10/13/26	Ethics for Government Auditors	2
<b>NEW!</b>	11/10/26	<b>Governmental Accounting 101 – Liabilities and Debt</b>	2



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# Government

## Self-Study Courses

Course	CPE Hours
Government Auditing – What’s New in 2026	2
2026 Government A&A Update: What Changed in 2025	2
The GASB's Infrastructure and Implementation Guide Update Exposure Drafts and other GASB Projects	2
Internal Auditing – 2025 Review & 2026 Preview	2
Cost-Effective Internal Controls for Small Businesses	2
2026 Government A&A Update: Government T&E Fraud	2
Introduction to Forensic Accounting	2
Employee Fraud: Bid Rigging in 2026	2
Credit Card & Cash Frauds	2
2026 Fraud Update	2
Introduction to Cyber Fraud	2
PCI 4.0 Compliance and Credit Card Frauds	2
Securities Fraud	2
Whistleblowers in the Corporate World - Roles, Risks, and Protections	2



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*"The subject of investment reporting and disclosure is not easy."*

Eric S. Berman

[Meet the Author →](#)

## Is GASB-72 the Final Answer on Investments?

by Eric S. Berman

As many governments begin the process of closing a fiscal year and as many of us focus on the volatility in the investment markets, preparers of state and local government annual financial reports (AFRs) and annual comprehensive financial reports (ACFRs) might be wondering, is my investment disclosure in the Notes to the Basic Financial Statements doing the job it is supposed to do?

Recently, the Financial Accounting Foundation (FAF) which oversees the Governmental Accounting Standards Board (GASB) completed a post-implementation review of GASB Cod. Secs. 3100 and I50 paragraphs contained in GASB Statement No. 72, *Fair Value Measurement and Application*. Many of us have 'fun' in preparing that Note to the Basic Financial Statements on our investments, especially if we are the preparers of defined benefit pension and postemployment benefit plan (OPEB) AFRs and ACFRs. We may say 'why bother? Does this work?'

The FAF utilizes a post-implementation review (PIR) process for GASB and Financial Accounting Standards Board (FASB) pronouncements that have been implemented. The PIR process was created over a decade ago providing an independent review of:

- Whether a pronouncement is meeting its objectives,
- Whether the pronouncement's implementation and Continuing costs are less than their benefits, and
- Whether there are improvements needed to the pronouncement.

The PIR does not happen overnight. The review of GASB Cod. Secs. 3100 and I50 took nearly nine years.

### **What Did the FAF Conclude on Investment Reporting?**

The subject of investment reporting and disclosure is not easy. However, the PIR concludes that GASB-72 *has improved* the



reporting of 'fair value measurements and disclosures for states and local government entities, most notably (at) retirement plans and endowments.' The team of reviewers believes that GASB-72 was a significant improvement over the former standards (mainly GASB-31 and 40) and the standard does achieve its goals.

The team of reviewers also concluded that GASB-72 provides decision-useful information. The fair value measurements 'are more relevant' and useful than the prior standards. In fact, the March 15, 2015, edition of the *Governmental GAAP Update Service* largely said the same thing as the fair value disclosure in the newly released GASB-72 largely replicated the FASB disclosure, which made the information more relevant.

Are there challenges to GASB-72? The team of reviewers concluded yes. Unobservable inputs are a challenge. This author tends to agree. We can easily spot level 1 inputs. Level 2 and level 3 inputs require more analysis and judgement. In particular, the PIR noted that

measuring the fair value of U.S. Treasury bills, notes, and bonds is sometimes difficult to align to a level.

However, the team also noted that no significant changes to the AFR process or operations occurred upon implementing GASB-72. There were no 'significant unanticipated consequences as a result of (implementing GASB-72) or continuing application.'

#### **How Did the PIR Team Gauge Cost Versus Benefit?**

Prior to the issuance of GASB-72, the GASB issued its Preliminary Views on fair value measurement and application in 2013. Part of that process included a cost versus benefit analysis performed by GASB staff. Over a decade later, the PIR team weighed the costs of implementation and ongoing disclosure versus the perceived benefits of consistency of disclosure, comparability and transparency. The report concludes that those benefits have been achieved and outweigh the costs of preparing the Note to the Basic Financial Statements.

#### **Conclusion**

In my view, the PIR team did an admirable job reviewing a difficult standard that yes, has become endemic as it matures. The PIR team concluded that no recommendations were needed to the standard-setting process. However, like many other Notes to the Basic Financial Statements, the framework contained in GASB Concepts Statement No. 7 (*Communication Methods in General Purpose External Financial Reports That Contain Basic Financial Statements: Notes to Financial Statements—an amendment of GASB Concepts Statement No. 3*), was issued after GASB-72.

Does that mean the GASB is going to reexamine your government's Note to the Basic Financial Statements regarding fair value measurement of investments any time soon? That is unlikely. But there may be other things in store coming up for our Notes to the Basic Financial Statements.

# Professional Development

## Live Webinars

	Date	Webinar	CPE Hours
<b>NEW!</b>	6/16/26	<b>Effective Report Writing</b>	2
	6/23/26	Designing Effective KPIs and Performance Dashboards	2
<b>NEW!</b>	7/28/26	<b>Giving Clear and Compelling Presentations on Technical Topics</b>	2
	8/5/26	Email Disclaimers	2
<b>NEW!</b>	8/31/26	<b>Best Practices for Workplace Mentoring</b>	2
<b>NEW!</b>	9/28/26	<b>Editing Essentials: Using AI to Elevate Your Writing</b>	2
	11/13/26	Building Your Professional Presence	2



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# Professional Development

## Self-Study Courses

Course	CPE Hours
Enhancing Credibility: Attention to Detail in Business Writing	2
Writing Concisely	2
Presentation Skills for Finance Professionals and Executives that Make an Impact	2
Creating Powerful and Effective Presentations with PowerPoint	2
Governance Excellence: Elevating Board Collaboration	2
Introduction to Enterprise Risk Management	2
Change Management: Being a Catalyst CFO	2
Corporate Finance Principles	2
Capital Budgeting: Analysis that Improves ROI	2
Mastering the Six Traits of Executive You	2
The Principles of Ethical Leadership	2
How to Deal with Difficult People	2
The Art of Being A Good Manager: Part 1: Traits and Skills in the New Normal	2
The Art of Being A Good Manager: Part 2: Generational and Cultural Considerations	2
CPAs and Addictions: Finding Hope and Healing	2
Winning Hearts and Minds: Leading Tech Adoption in Accounting Practices	2



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# Professional Development



## Personal Development and the Transformation of the Accounting Profession

by Erin Daiber

*"When done correctly, aligning thoughtful development programs with the strategic objectives of the firm can help ensure long-term ROI."*

Erin Daiber

[Meet the Author →](#)

The accounting profession finds itself in another pivotal transformation.

This evolution is unique as we face rapid technology innovation with the added pressures of changing client and talent demands. Together, these factors are fundamentally reshaping how accounting firms operate, pushing the profession and our people to the limit.

Some firms- and leaders- will be better equipped than others to ride the waves of discomfort that accompany rapid transformation. What will set these firms apart? How can you ensure that your firm and leaders are among this elite group?

### **New Mindsets to Lead the Charge**

Leading a transformation fundamentally requires leaders to operate in a new way. What got us here won't get us to the other side, and that includes mindset, belief systems and tactical approach. Leaders must be adaptable, willing to experiment, able to recognize (and admit) when something isn't working and pivot. If our front-line leaders aren't adaptable, they need to learn how to be. This starts with embracing a personal development journey and a growth mindset.

Leaders may also find themselves leading team members who are resistant to change. They will need to demonstrate the skills to gain full alignment, which starts with being able to craft a powerful and inspiring vision for the future, one that is bigger and better than the discomfort of the process.



### **New Skills for a Tech-Enhanced Role**

As technology continues to streamline processes and (hopefully) minimize the amount of routine and compliance-only work, clients will be looking to their CPAs for more advanced insight and advice. We're seeing this already with the rapid growth of CAS practices across the U.S. and beyond.

This shift to trusted advisor relationships requires team members at all levels to up their game. Higher level communication skills, relationship building, problem solving, collaboration, and the ability to see the big picture and connect the dots are just a few of the skills that are becoming non-negotiable. Talent who embraces continuous learning and have a high level of emotional intelligence will be able to set themselves apart from the rest.

### **Rethinking the Strategy of Learning**

Firms at the cutting edge have changed how they think about learning. Learning-specifically the continuous development of new skills and competencies in their team members- has become an integrated part of the strategic plan. Unfortunately, development remains an after-thought in many organizations, many of whom are underestimating the time and effort required to create lasting behavior or cultural change. When done correctly, aligning thoughtful development programs with the strategic objectives of the firm can help ensure long-term ROI.

### **All roads lead to personal development**

Whether its developing leaders equipped to drive the change in your organization or building a culture that rewards continuous growth, the unifying theme is personal development. Skills that were deemed "soft" and viewed as low priority compared to technical expertise will now be the differentiating factor in a firm's ability to successfully transform for the future. By integrating personal development into their culture, firms can nurture adaptable, forward-thinking CPAs who are prepared to navigate the complex challenges

# PDF Courses

## Downloadable PDF Courses

	Course	CPE Hours
<b>NEW!</b>	Engaging with Specialists - Supporting Complex GAAP Estimates and Auditor Expectations	4
<b>NEW!</b>	Research and Development Accounting - What You Need to Know About ASC 730	2
<b>NEW!</b>	The Use of Specialists - What CPAs Need to Know	2
<b>NEW!</b>	What You Need to Know About Cash Flow	2
<b>NEW!</b>	Accounting for the Unexpected - A Guide to Subsequent Events	2
<b>NEW!</b>	Evaluating Going Concern - What Accountants Need to Know	1
<b>NEW!</b>	Deceptive Accounting Practices - Revenue & Expense Manipulation	2
<b>NEW!</b>	Breaking Point - Accounting for Financial Distress and Reorganization	2
<b>NEW!</b>	Deceptive Accounting Practices - Asset & Liability Manipulation	2
<b>NEW!</b>	Beyond the Numbers - Understanding Earnings Management and Its Ethical Landscape	2
<b>NEW!</b>	Balancing Creativity and Integrity - Ethical Financial Reporting for CPAs	2
<b>NEW!</b>	Whistleblowers in the Corporate World - Roles, Risks, and Protections	2
<b>NEW!</b>	Top Federal Tax Issues for 2026 CPE Course: Module 1	7
<b>NEW!</b>	Top Federal Tax Issues for 2026 CPE Course: Module 2	14

# PDF Courses

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Course	CPE Hours	
Accounting Estimates - Risks, Challenges, and Potential Bias	1	<b>NEW!</b>
Accounting for Litigation and Legal Contingencies	2	<b>NEW!</b>
Accounting Principle Changes - What Every CPA Needs to Know	1	<b>NEW!</b>
Audit Red Flags - Navigating Financial, Behavioral, and Control Risks in Auditing	4	<b>NEW!</b>
Detecting Financial Statement Fraud - Asset, Equity, and Reporting Mismanagement	2	<b>NEW!</b>
Detecting Financial Statement Fraud - Revenue, Earnings, and Expense Manipulation	2	<b>NEW!</b>
Form 10-K Series - Detailed Analysis of the Financial Statements Section	1	<b>NEW!</b>
Form 10-K Series - Introduction to SEC Form 10-K Requirements	1	<b>NEW!</b>
Form 10-K Series - Management's Discussion and Analysis (MD&A)	1	<b>NEW!</b>
Form 10-K Series - Risk Factors, Controls, and Corporate Governance Disclosures	1	<b>NEW!</b>
Identifying Audit Risks - Behavioral and Management Cues	1	<b>NEW!</b>
Identifying Audit Risks - Compliance and Going Concern Issues	1	<b>NEW!</b>
Identifying Audit Risks - Financial Reporting and Revenue Recognition	1	<b>NEW!</b>

# PDF Courses

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	Course	CPE Hours
<b>NEW!</b>	Identifying Audit Risks - Internal Controls and Audit Evidence	1
<b>NEW!</b>	Revenue Recognition - Top Challenges in Applying ASC 606	8
<b>NEW!</b>	Types of Financial Statement Fraud - Key Schemes and How They Are Carried Out	4
<b>NEW!</b>	Unraveling Fraud Risks in Financial Statements	1
<b>NEW!</b>	The Essential Guide to SEC Form 10-K: Compliance, Disclosures, and Best Practices	4
<b>NEW!</b>	Accounting Estimates - Audit Techniques to Address Risks and Bias	1
<b>NEW!</b>	Accounting Changes and Error Corrections - What Every CPA Needs to Know	2
	Top Federal Tax Issues for 2025 CPE Course: Module 1	10
	Top Federal Tax Issues for 2025 CPE Course: Module 2	9
	Top Accounting and Auditing Issues for 2025 CPE Course: Module 1	8
	Top Accounting and Auditing Issues for 2025 CPE Course: Module 2	5
<b>NEW!</b>	AI & Accounting – What You Need to Know	4
<b>NEW!</b>	SEC Top Focus Areas: Non-GAAP Financial Measures	1
<b>NEW!</b>	AI Series – Introduction to Artificial Intelligence	1

# PDF Courses

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Course	CPE Hours	
AI Series – Future Trends in AI & Software for CPAs	1	<b>NEW!</b>
AI Series – Considerations in Tax Preparation & Research	1	<b>NEW!</b>
AI Series – Considerations for Organizations When Adopting AI	1	<b>NEW!</b>
AI Series – Ethics & Regulations	1	<b>NEW!</b>
AI Series – Leveraging AI for Data Analysis & Reporting	1	<b>NEW!</b>
SEC Climate-Related Disclosures – Deep Dive	4	<b>NEW!</b>
AI Series – Audit & Compliance	1	<b>NEW!</b>
AI Series – Technologies in Accounting Software	1	<b>NEW!</b>
SEC Climate-Related Disclosures – Overview	1	<b>NEW!</b>
SEC Climate-Related Disclosures – What You Need To Know	2	<b>NEW!</b>
Understanding the Basics of Robotic Process Automation (RPA)	1	<b>NEW!</b>
California 8-Hour Annuity Training	8	<b>NEW!</b>
Disability Insurance Products and Principles	3	<b>NEW!</b>
GAAP Hot Topics: What You Need to Know	16	<b>NEW!</b>
Accounting for Software Sales	1	<b>NEW!</b>



## Factoring Receivables: Navigating the Accounting Maze

by Kelen Camehl, CPA, MBA

Factoring customer receivables is a form of financing strategy that companies can use to accelerate cash flow. In these arrangements, a company sells its accounts receivable to a financial institution and receives cash in return (usually within a very short period of time). The bank then collects payments directly from those customers when the invoices are due, though sometimes companies may retain the servicing requirement of those receivables. This benefit isn't free though. Banks typically charge a fee based on the value and risk profile of the receivables

While in practice this arrangement seems straightforward, the accounting and reporting can be far more complex than it first appears.

### True Sale vs. Secured Borrowing

From an accounting perspective, the key question is whether the arrangement should be treated as a true sale or as a secured borrowing. The answer in turn drives whether the receivables can be removed from the company's balance sheet (i.e., derecognized) or remain as an asset with a corresponding liability for the cash received. Under U.S. GAAP (ASC Topic 860), there are three specific conditions related to this assessment that must be met for sale treatment.

First, the receivables must be legally isolated from the transferor. That is, they must be put beyond the reach of the company and its creditors (even in the event of bankruptcy). Often times, a legal opinion is required in order for a company to conclude that it meets this first condition. This opinion is often referred to as "true sale opinion."

*"Factoring can be a useful tool to improve liquidity, but companies need to be cautious and ensure that these arrangements are accounted for properly."*

Kelen Camehl, CPA, MBA

[Meet the Author →](#)



Second, the transferee must have the unrestricted right to pledge or exchange those receivables. That's to say that if the transferor retains any influence over how the receivables can be used, or if the transferee is limited in what it can do with them, this condition would likely not be satisfied.

Finally, the transferor cannot retain effective control over the receivables. This includes considerations like repurchase rights or any arrangements that give the original company a more-than-trivial benefit or influence over the assets after the transfer.

#### **When the Sale Criteria Are Met**

If all three criteria are met, the transfer qualifies as a sale, and the company derecognizes the receivables from its balance sheet, records the cash proceeds, and recognizes any resulting gain or loss. However, when the arrangement fails to meet all criteria, it is viewed as a secured borrowing. In this situation, the receivables remain on the balance sheet, and the company records a liability for the cash received. Effectively, this reflects that the company has borrowed funds using its receivables as collateral.

#### **Conclusion**

Factoring can be a useful tool to improve liquidity, but companies need to be cautious and ensure that these arrangements are accounted for properly. Because the distinction between a true sale and a secured borrowing can have a significant impact on the financial statements, it's important to review the terms of the transaction closely and consider whether the criteria in ASC Topic 860 are met. Working proactively with your auditor can also help identify potential accounting issues early and ensure the arrangement is properly documented, assessed, and reported

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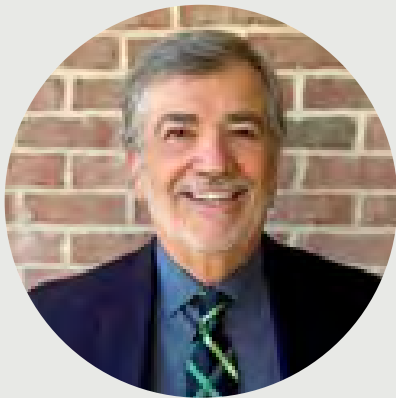
**Robert Rowe**

Rob Rowe focuses his practice primarily on Tax Controversy and Audit Defense, assisting clients with federal income tax issues and federal gratuitous transfer tax issues. Before joining Lippes Mathias, Rob worked for the Internal Revenue Service's Office of Chief Counsel in the Large Business and International Tax Division. While with the Office of Chief Counsel, he represented the IRS in Tax Court and assisted IRS examinations of large businesses and high net worth individuals, with a focus on international (including transfer pricing), large partnership, corporate, private equity, real estate, cannabis, and micro-captive insurance related tax issues. Prior to joining the Office of Chief Counsel, Rob worked at a Big Four accounting firm providing domestic and international tax planning for publicly held multinational enterprises, private and closely held business enterprises, and individuals.



**Jacob Dehne**

Jacob specializes in serving not-for-profit organizations, including public charities, private foundations, and social and recreational clubs. He also works closely with individuals, helping bridge the gap between personal wealth and philanthropic impact. PRACTICE EMPHASIS: Not-for-profit organizations; Individual taxation. PROVEN RESULTS: Ensured not-for-profit organizations maintained their tax-exempt status; Advised private foundations on meeting minimum distribution requirements and managing net investment income tax; Identified and managed unrelated business income tax for not-for-profit organizations; Analyzed public support tests and projected future compliance scenarios; Provided ongoing income tax compliance and planning for individuals



**Mark Ribas**

Mark Ribas graduated from Fairmont State College in 1972 with a Bachelor of Science Degree in Accounting. He was employed by the IRS for 38 years as an Internal Revenue Agent. As a Revenue Agent, Mark employed his skills in accounting to plan and conduct income tax examinations. During the last ten years of his employment with the IRS he was assigned to the Large Business and International Division, where he conducted examinations of large corporations and partnership tax returns. Mark is a practicing CPA located in Bridgeport, WV. In addition to income tax preparation, he provides consulting services for tax professionals and businesses located throughout the Northeastern United States and has served as an Expert Witness on both civil and tax related matters. He has also served as an adjunct professor of accounting for Fairmont State University for several years, as well as having presented federal income tax topics for Virginia Tech, Texas A&M and West Virginia University. Mark currently is the President and CEO of Pennsylvania Tax Institutes, Inc. (PTI, Inc.) which delivers group-live and online federal income tax seminars throughout the states of Pennsylvania, New Jersey, Maryland, and Delaware. PTI is a member of the Land Grant University Tax Education Foundation. He is also the President and owner of PennTax, Inc., which delivers specialized federal income tax seminars to CPA's, Enrolled Agents, Attorneys, and other tax professionals.



**Janice Feldman**

Janice has over 35 years of experience in tax controversy and tax administration. She was lead counsel in approximately 2,000 tax cases during her tenure as a trial attorney at the Department of Justice, Tax Division from 1989 to 2003. From 2003 to 2019, Janice was an attorney with the IRS Office of Chief Counsel (IRS Counsel). She worked in a variety of positions in IRS Counsel but starting in September 2014 was the Division Counsel/Associate Chief Counsel for the National Taxpayer Advocate component of the

Internal Revenue Service. She retired from the government in April 2019, and from September 2020 to July 2022 was a remote volunteer attorney for the Harvard University School of Law, Federal Tax Clinic. Janice Feldman is currently Of Counsel at the Ledingham Law Firm.



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