AYRES TAX SEMINARS

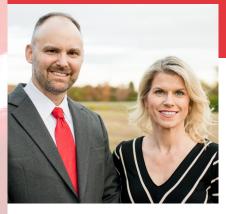
The Essential Tax Seminar

All You Need to Get Through a Tax Season!

2025 Key Topics

- ★ Federal Tax Changes of the "One Big Beautiful Bill"
- **★** Ohio and Municipal Changes
- ★ Federal Impacting
 Regulations, Rulings and
 Court Decisions
- **★ Also, includes FREE Ethics**

AND... Much Much More



Bryan and Aubrey Corcoran are both IRS Enrolled Agents and business partners at Heritage Tax Representation and Services in Maineville, Ohio. They volunteer at Warren Correctional Institution teaching tax and business courses to inmates.



Meet Your Presenters — Bryan & Aubrey Corcoran

Bryan Corcoran

- Master's degree in taxation from University of Akron, 1997
- Marine Corps Judge Advocate.
- Managed VITA tax centers in Parris Island and Hawaii
- Graduate of Naval Justice School, Expeditionary Warfare School, and U.S. Army War College
- Admitted to practice law before U.S.
 Supreme Court and others

Aubrey Corcoran

- Director-at-large for Ohio State Society of Enrolled Agents (OSSEA)
- Served as Vice President of the Dayton Chapter of OSSEA
- Member of American Society of Tax Problem Solvers

ONE DAY SEMINAR

AND

FREE Self-Study Ethics (up to 3-CPE hours).

Only \$339 per person

 $\bigcap R$

\$319 per person for three or more from the same employer (See company discount section for requirements.)

PLUS

the fee includes our comprehensive 300+ page seminar workbook.

2025 Fall Tax Update Locations

November 5 **LIMA**

Howard Johnson 1920 Roschman Ave. Lima, OH 45804 (419) 812-2276

November 10 **TOLEDO**

Holiday Inn -Perrysburg 27355 Carronde Dr. Perrysburg, OH 43551 (567) 331-8900

November 11 **SANDUSKY**

Kalahari Resort & Conference Center 7000 Kalahari Dr. Sandusky, OH 44870 (877) 525-2427

November 14 **CAMBRIDGE**

Pritchard Laughlin Civic Center 7033 Glenn Hwy. Cambridge, OH 43725 (740) 439-7009 November 17
CLEVELAND (West)*

Crowne Plaza 7230 Engle Rd. Middleberg Heights, OH 44130 (440) 243-4040

November 18 **CANTON**

Hartville Kitchen 1015 Edison St. (Rte 619) Hartville, OH 44632 (330) 877-9353

November 21 **COLUMBUS**

Crowne Plaza -Columbus North 6500 Doubletree Ave. Columbus, OH 43229 (614) 885-1885

December 2 **CLEVELAND (East)**

Embassy Suites 3775 Park East Dr. Beachwood, OH 44122 (216) 765-8066

> * Denotes New Location

December 3 **YOUNGSTOWN**

Holiday Inn 7410 South Ave. Boardman, OH 44512 (330) 726-5472

December 8 **CHILLICOTHE**

Christopher Conference Center 30 North Plaza Blvd. Chillicothe, OH 45601 (740) 775-3500

December 9 **DAYTON**

Holiday Inn 2800 Presidential Dr. Fairborn, OH 45324 (937) 426-7800

December 15 **CINCINNATI***

Marriott Cincinnati Northeast 9664 Mason Montgomery Rd. Mason, OH 45040 (513) 459-9800







What participants are saying about the seminar

"Thank you so much for the timely and extremely helpful [email] update. You just secured a lifetime seminar attendee along with my staff of 5 others."

■ CPA with 20 years experience, 1st year attendee — Akron

"The information I received at your seminar was not presented at other sessions I attended. Book was well-prepared and so was the presenter."

■ CPA with 30 years experience — Toledo

"Have been enjoying Ayres presentations for at least 15 years. I like his injection of humor and common sense approach to complicated tax issues."

■ Enrolled Agent with 20 years experience — Cleveland

"Excellent material for reference as well as excellent format of material. Easy to follow. One of the best I've ever attended."

■ Enrolled Agent with 28 years experience — Youngstown

SEMINAR INFORMATION

Who Should Attend

Certified & Licensed Public Accountants **Enrolled Agents** Tax Practitioners Tax Attornevs Certified Financial Planners

CPE Credits and Accreditation

ATS has been approved as a continuing education sponsor by the IRS Director of Practice pursuant to Section 10.6 (9) (ii) and the Accountancy Board of Ohio, #194, for 8 (TX) CPE credits, and the Ohio Supreme Court Commission on Continuing Legal Education, #6345, for 6.75 CLE credit hours, including .00 hours in ethics and .00 hours in substance abuse instruction. Also, CFP Board has accepted ATS's courses for up to 8 CPE credits.

Schedule and General Information

The seminars are scheduled from 8 a.m. to 4:30 p.m. Registration begins at 7:30 a.m. NO SMOKING, CELL PHONES, VIDEO, OR AUDIO RECORDINGS are permitted in the seminar room, Comfortable, casual dress is encouraged. Confirmations will be mailed upon receipt of payment. For additional information, call TOLL FREE at 1-800-926-3156, e-mail RICHARD@AYRESATS.COM, fax (937) 964-1135, or write ATS, Box 250, North Hampton, Ohio 45349.

Fee Covers

Lecture, seminar workbook, ethics, a.m. and p.m. refreshments. Enjoy lunch on your own.

Enrollment Information

Please register early since enrollments are processed in the order received with payment; space may be limited. There is an additional \$30 processing fee for those registering at the door. A \$35 fee is assessed for any "returned checks."

Cancellations/ Refunds/ Transfers

Cancellations 14 days prior to the seminar, a 10% fee is deducted from your refund. From 13 to 6 days prior to the seminar, a 20% fee is deducted. Within five days of the seminar, a 50% fee is deducted. Registrations are transferrable, but call to check for space. Refunds are processed after December 15th. NO REFUNDS FOR NO SHOWS; however, you will be mailed a seminar workbook.

Company group registration discount requirements

A \$20 discount is available for 3 or more individuals registered from the same employer. The discount applies even if they attend different locations. The registration form MUST be accompanied by proof (such as a business card or a letterhead listing names) that all employees belong to the same employer.

After the seminar, the ONLY 2 books you will need...



Every attendee receives a copy of the ATS workbook which contains over 300 pages of valuable and pertinent tax information with a topical index for quick reference.

and...



QuickFinder® is the industry leader for tax professionals with accurate easy-to-read content. These resources will save you many hours of reading and research. Includes crossreferenced IRS Code Sections and Publications. Now available at discounted prices.

Quickfinder® Tax Tables are durable, laminated six-page fold-out tools that provide the QuickFinder tables and charts that you use most often, allowing you to quickly answer client questions without flipping through pages. Quickfinder® Tax Tables are the easy way to keep important facts and figures at your finger tips!

The cut-off date for ordering Quickfinder® Handbooks and Tax Tables is December 15th. Orders will be shipped by January 15th. All State Quickfinder® orders will be shipped under separate cover by mid-February.

REGISTRATION FORM (Submit a separate i	form for each person attendin
Please print clearly:	
Seminar Location	
Name (first)	
(last)	Circle status:
Company Name	CPA PA EA TP OTH
Address	_
City State	PTIN: <u>P</u>
Zip	Attorney: #
Please provide last four de	igits CFP: #
Evening Phone ()	Other
FAX ()	
E-Mail	_
Registration Fee: Includes seminar workbook	
(Add an additional \$30 processing fee if registering at the door.)	= \$ 339.00
Less Company Group Discount (See requirements.)	@ \$20.00 =\$ ()
Ethics: FREE with attending seminar, a \$45 value Ouickfinder® and ATS Materials (The ATS Reduced Price)	
1040 Quickfinder® Handbook @ \$91.00 (\$85.25+\$5.75 tax) =\$	
Small Business Quickfinder® Handbook @ \$91.00 (\$85.25+\$5.75 tax) =\$	
All States Quickfinder® Handbook @ \$138.00 (\$129.28+\$8.72 tax)=\$	
ATS <u>Extra</u> Seminar Workbook @ \$96.08 (\$90.00+\$6.08 tax) =\$	
Shipping and handling for above book items (for quantities of one or more) \$ 10.00	
	$0 (\$24.36 + \$1.64 \ tax) = \$$
Tax Tables (Business) @ \$26.0 If Tax Tables are ordered with Quickfinders, shipping is free.	$0 (\$24.36 + \$1.64 \ tax) = \$ $
if lax lucies are ordered with Quickfinders, shipping is free.	ψ <u>1100</u>
	AL AMOUNT DUE \$
our Easy Ways to Register: (Make	check payable to ATS)
AX Your registration: 844-337-7149	
IAIL Your registration and check Credit Car	ds MasterCard VISA® DISCOVER MITWOILE CARD
payable to: ATS, Box 430, Accepted	
Maineville, OH 45039 ALL 937-408-8799	
Expiration	
	Month ' Year
Cardholder Signature CVV#	
Name as appears on card Address as appears on card State	
ATS USE ONLY: Date Registration Re	
Date Posted/	
Date CC Transmitte	d//25