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Board of Directors

Executive Committee

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724-763-3049
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President's Message

The 2020 filing season will go down as the season that never ends! It has been a very challenging year for everyone. Many of us had to make many changes on how we "do business". It was a difficult time for tax pros, family, friends and clients.

Our annual Conference in 2019 at the Penn Stater in State College was a wonderful two days of top-notch education, seeing old friends and meeting new ones. At our Annual Meeting, we said many thanks to retiring Board Member Tina Pittman for all of her hard work on the Newsletter and Membership Committee. We also elected three new Board Members, Paul Pascuzzi, David Luczak, and Vickie Ziegler. Welcome Paul, David and Vicki! The officers installed for 2020 are President, Holly Whiteside; Vice-President, Troy Clawson; Secretary, Joyce Jones; and Treasurer, Susan Bure.

The Education Committee is currently working on our 2020 education session. Save the date for November 9th and 10th at the Penn Stater Conference Center. We are hoping that we can still hold this event as we have some great education planned! I very much look forward to seeing you at our annual conference this year. Hoping that you and your family stay safe and healthy.

Holly Whiteside, EA
President PA-NATP

PA-NATP Mission Statement

- To unite those engaged in the practice of preparing Federal, State and Local Taxes.
- To foster and promote NATP's contributions toward the high standard of the tax preparation profession.
- To promote and protect the interest of tax professionals everywhere for the public benefit.
- To promote and maintain high standards of conduct in the tax preparation profession as expressed in the Code of Ethics and the Standards of Professional Conduct of the National Association of Tax Professionals.
- To work with the National Association to provide and promote continuing tax education programs for all members of the Association, particularly on issues and changes in the tax laws of the Commonwealth of Pennsylvania.

2020 PA-NATP Board of Directors

Holly Whiteside, EA (21) President Warfordsburg, PA 717-294-6659 mytaxbiz@live.com	Troy Clawson (21) Vice President Youngsville, PA 814-563-7047 taxpro@tmctax.com	Susan E. Bure, AFSP (20) Treasurer Manorville, PA 724-763-3049 accountingbysue@windstream.net
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Vicki Ziegler (22) New Castle, PA 724-657-0047 vicshafter@gmail.com		Rev 5/21/20

(xx) indicates year term will expire

2020 PA NATP Committee Members

AUDIT

Sue Bure
Vicki Ziegler

AWARDS

Charles Evans-Chair
Joyce Jones

BUDGET

Executive Committee

BYLAWS

Samuel Wingard - Chair
Patti Blum

EDUCATION

Patti Blum- Chair	Kath Bowman
Marianne Kleppner	Susan Bure
Dave Fleming	Holly Whiteside

MEMBERSHIP

Mary Lynn Lemmon – Chair

NEWSLETTER/COMMUNICATIONS

Mary Lynn Lemmon - Editor
Joyce Jones - Proofreader

NOMINATIONS

Troy Clawson-Chair
Vicki Ziegler
Paul Pascuzzi

PUBLIC RELATIONS/WEBSITE

Marianne Kleppner - Chair
Troy Clawson
Patti Blum

NATIONAL CONFERENCE

Walter Douglass
Patti Blum

WEBINAR COMMITTEE

Marianne Kleppner-Chair
Holly Whiteside
Troy Clawson
Patti Blum

SCHOLARSHIP FUND

Joyce Jones – Chair
Susan Bure
Troy Clawson
Patti Blum

SEMINARS & EVENTS

PA/Local

Patti Blum
Kath Bowman

Working Together – East

Chuck Evans

Working Together – West

Patti Blum
David Luczak

Annual Conference

Holly Whiteside - Co-Chair
Patti Blum - Co-Chair
Chuck Evans
Marianne Kleppner
Walter Douglass

TAX PRACTITIONER LIAISONS

IRS-Walter Douglass
PA- Andrea Basalyga-Phillips
Local- Joyce Jones

CHAPTER BETTERMENT

Susan Bure

2020 Calendar of Events

PA Chapter events in bold type
National events in italics

January 15, 8:30am-12pm (Wednesday)	Board of Directors Teleconference
May 13, 12pm-5pm (Wednesday)	Board of Directors Teleconference
May TBD 8am-4:45pm Canceled until 2021	East Working Together Penn State Great Valley Conference Center, Malvern
July 8, 8:30am-12pm (Wednesday)	Board of Directors Teleconference
<i>July 27-30 (Monday-Thursday)</i>	<i>NATP National Conference & Expo Virtual Conference</i>
September 9, 8:30am-12pm (Wednesday)	Board of Director Teleconference
<i>September 22-23 (Tuesday & Wednesday)</i>	<i>NATP Tax Forums & Expo Harrah's Atlantic City, New Jersey</i>
September 8am-4pm (TBD)	West Working Together Regional Alliance Center, Cranberry
<i>September 29-30 (Tuesday & Wednesday)</i>	<i>NATP Tax Forum Planet Hollywood, Las Vegas, NV</i>
<i>October 21-22 (Wednesday & Thursday)</i>	<i>NATP Tax Forum The Florida, Orlando, Florida</i>
November 8, 4pm-8pm (Sunday)	Board of Directors Meeting Penn Stater, State College, PA
November 9-10 (Monday-Tuesday)	Annual State Conference & Membership Meeting Penn Stater, State College
<i>July 11-15, 2021 (Sunday-Thursday)</i>	<i>NATP National Conference Baltimore, MD</i>

Welcome New Members

The PA Chapter is honored to welcome these new members

July 2019

Jami Dee Neuin	Berks
Timothy Scott Disbrow	Cumberland
Susan M Baum	Westmoreland
James Reitnour, AFSP	Schuylkill
M Patricia McKinley	Philadelphia
Daniel Barnes	Luzerne
David Tenhwa	Lancaster
Sarah A Meyers	Franklin
Kelsey Mahala	Chester
Bernard Thomas Lynch	Lancaster
Donnita Fisher	Lehigh
Joseph A Marder	Lackawanna
Misty Enos	Westmoreland

August 2019

Lisa Ann Hall	Lycoming
Kelly Phillips Erb, JD, LLM	Chester
Scott E Carty	Northampton
Ron Frazier, EA, CFP(R)	Monroe
Raynaud Fils, AFSP	Philadelphia
Tonya R Fleming	Jefferson
Veronica Henry, EA, ATA, ATP	Berks

September 2019

James B Burghard	Franklin
Lawrence M Butler	Philadelphia
David DeLoia	Lawrence
Rebecca Naylor	Mckean
William H Gummo, EA	Mckean
Susan Velardi, EA	Northampton
Daryl Okken	Northampton
Carrie Comstock	Bradford
Peggy Kemp	Somerset
Anthony B Davis, EA	Montgomery
Donna K Poe	Franklin
Cheryl Glazer	Montgomery
Connie L Oakes	Berks
Stephanie Crowell	Chester
Angela Marie Pecora, EA	Somerset
James Smith	Chester

October 2019

Karen N Daubenspeck	Berks
Linda Kristekas	Bucks
Terry S Cosentino, EA	Berks
Michelle Fitzpatrick	Cumberland
Kathleen Christ	Tioga
Judy Yoon	Bucks
John Winthrop Byam	Franklin
Susan Hadbavny	Allegheny
Dawn Gerhart	Berks
Shannon R Wyant	Lancaster
Janice Hunter	Westmoreland
Wendy Jean Button	York

October 2019, cont.

Mariah Hanscom	York
Anna Filippova	Philadelphia
Elizabeth Defrancisco	Delaware
Thomas J Becek	Allegheny
Brian Jerome Sweeney	Allegheny
Karen Potteiger	Perry
Stefanie A Bennett	Lycoming
Lisa Guthrie, CPA	Tioga
George Charles Pry	Clearfield
Marilou T Lambert, EA	Chester
Howard Litz	Montgomery
Kenneth Michael McDaniel, EA	Beaver
Leslie Cugini	Allegheny
Melanie Mae Sweeney	Allegheny
Tracey Michaud	Allegheny

November 2019

Amy Urbaniak	Butler
Michele McNeil	Bucks
Joanne L Ellinger	Bucks
Daniel F Becker, EA, CFP(R)	Northampton
Colin Doyley	Philadelphia
Earlene E Clark, CPA	Montgomery
Jena Lynn Vastag	Allegheny
Nicholas R Spinosa, CPA, EA	Lawrence
Amanda Snyder	York
Carl Sturges	Chester
Minal Babaria, CPA, CTC	Lehigh
Danny R Bowser	Armstrong
James Mckeon, EA	Montgomery
Aaron Frank Bonus, CB	Butler
Michael Prokell	Allegheny
Jenny Carden	Bucks
Anne Christine Cavallaro, EA	Chester

December 2019

Jeremy Stowe	Beaver
Beth Ellis	Philadelphia
Kate McKenna Reber	Schuylkill
Patrick Rogers	Philadelphia
Megan E Haselden	Allegheny
Martin G Lawler, EA	Lackawanna
Amy Elizabeth Walter	Erie
Jessica Daniels	Bucks
Marie Hebbel	Bucks
William Kohler	Bucks
Norma J Jones	Erie
Robin Norton	Franklin
James J Newhard, CPA	Chester
Karen M Mele	Erie
Deborah A Ficner, EA	Dauphin
Joanne Bryson, CPA	Montgomery

Welcome New Members, cont.

The PA Chapter is honored to welcome these new members

January 2020

Jeffrey S Hyle CPA, CPA	Lancaster
Laura Schramm	Allegheny
Angela Eyster Lohrey, CPA	York
Timothy Nelson	Philadelphia

February 2020

Richard Zimmerman	Crawford
Anna A Caramuche	Berks
Heather Weinheimer	Washington
Tricia Sue Pierce	Bradford

March 2020

James E Shuba	Washington
Bruce Stone	Lackawanna
Tracey Joyce	Allegheny
Edwin Thomas Winter, Jr	Delaware
Jeffrey Travis	Philadelphia
Jerome Zelt	Elk
Andrea H George	Berks
Edward J Kosis, EA	Allegheny
Cecil Willis	Montgomery
Samuel Britz	Blair

April 2020

Joshua Schwartz	Bucks
Kathleen Maier	Philadelphia
Jean Ann Flook	Lycoming
David A Williams, AFSP	Crawford
Frederick Joseph Calandra	Philadelphia

May 2020

Heather Danielle Garber	Lancaster
Janet Silver	Philadelphia
Jenn Wilson	Berks
John Georgiou, EA	Monroe
Kenneth Nearhoof	Huntingdon
Michael Cortes, EA	Allegheny
Morgan Charles	Susquehanna
Nicole Grover	Susquehanna
Nicole Odeh, EA	Chester
Patricia Navarro, CPA	Allegheny
Robin Wagner	Bucks
Sandra Sewall, CPA	Chester
Sarah K Costa	Chester
Shauna Joy Collins	Philadelphia

Get Involved in Our Chapter!

Included with NATP membership

Getting involved in your Chapter is a great way to stay up-to-date on state and local tax issues and network with tax professionals in your area. Here are some Chapter opportunities available to all members:

- Register for education seminars on state and local tax topics at the PA Chapter Annual Conference in November.
- Volunteer and share your state and local tax expertise with other members.
- Attend state Chapter meetings where members can exchange ideas, solve problems, and discuss issues with other state members.
- Reach out to fellow members for support or advice about state and local tax issues.

For more information or to contact our Chapter, visit <http://panatptax.com>.

PA NATP Chapter Scholarship Fund

Submitted by Joyce Jones

The chapter is now offering several scholarships because of the generosity of several members and the hard work of the chapter through the past few years. We currently have a balance of \$5,385.99 in our chapter scholarship fund.

We must keep a principal amount of \$2,000.00 in the fund, but we have about \$3,300.00 available for scholarships to our members. This year your board of directors decided to offer scholarships to our members for several items. You can apply for a scholarship for Part I, II, or III of the Enrolled Agent Exam, to attend the PA-NATP Annual Conference, or any of the educational events the chapter is planning for 2020.

Our chapter first began the scholarship program to honor a deceased member, Dave Knickerbocker. Dave was very active in the chapter. He died as a result of a fall, and his passing was a shock to the members of the chapter who had worked closely with him. Dave was a self-employed tax preparer and a substitute teacher at General McLane High School. To honor Dave's memory, the chapter worked with the Erie Community Foundation to create a scholarship for a deserving senior who attends General McLane School District and plans to attend college to major in accounting. To fund the scholarship the chapter instituted the Chinese auction held during the annual conference, accepted contributions to the scholarship box that is at every education event the chapter holds, and accepts donations from members. Having a balance in the Knickerbocker Scholarship of over \$10,000, it is fully funded and self-sustaining per the requirements of the Community Foundation. As a result of that, the board decided to continue its efforts to raise funds to create scholarships for our chapter members.

To apply for a scholarship, you must complete the 2020 Scholarship application with the required information. Once completed, you must send the application to Joyce Jones, Scholarship Committee Chair, at 395 Double J Lane, New Castle, PA 16101. All applications must be received by August 31, 2020. Once received, the applications will be reviewed by the committee members who will vote on the winners. The winners will be notified by mail and will receive a Scholarship Disbursement Voucher. The voucher must be returned along with the required information to the committee chairperson who will have the treasurer send you a check for reimbursement.

The education committee is working on current year education events. Once approval is received from National, it will be posted on our chapter website at <http://panatptax.com/>. You can apply anytime for a scholarship to the Annual Conference or the parts for the Enrolled Agent exam. However, if you are choosing to apply for a specific chapter education event, you will need to visit the chapter website to see what will be available.

Good luck with your applications. We hope to see many applications.

PA-NATP Scholarship Application Directions

DEFINITION: A scholarship will be given to any active member of the PA Chapter of National Association of Tax Professional for any of the following:

1. PA-NATP Annual Conference
2. PA-NATP Education Events
3. Enrolled Agent Test Part 1
4. Enrolled Agent Test Part 2
5. Enrolled Agent Test Part 3

INSTRUCTIONS: Complete PA-NATP Scholarship Application and send to scholarship committee chairperson: Joyce Jones, 395 Double J Lane, New Castle, PA 16101.

ALL APPLICATIONS MUST BE RECEIVED BY AUGUST 31, 2020

If you are chosen as a recipient, you will be notified by mail along with a Scholarship disbursement Voucher.

Attachments needed for reimbursement:

1. Scholarship Disbursement Voucher
2. For Enrolled Agent Testing, a copy of the Prometric receipt when you registered and proof that you took the test.

Send the Scholarship Disbursement Voucher and all attachments to: Joyce Jones, 395 Double J Lane, New Castle, PA 16101

Please note that all scholarships are non-transferable.

PA-NATP

2020 SCHOLARSHIP APPLICATION

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE _____

SCHOLARSHIP FOR WHICH YOU ARE APPLYING: (Pick only one)

- 1 PA-NATP Annual Conference _____
- 2 PA-NATP Seminar Event _____
- 3 Enrolled Agent Test Part 1 _____
- 4 Enrolled Agent Test Part 2 _____
- 5 Enrolled Agent Test Part 3 _____

Explain why you want to attend the event chosen from the above list.

**Send completed application to Joyce Jones, Scholarship Committee Chairperson,
395 Double J Lane, New Castle, PA 16101.**

THE SECURE ACT

Submitted by Susan Bure

On Dec. 20, 2019 President Donald J. Trump signed into law the Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE), the most sweeping legislation affecting retirement savings since the Pension Protection Act passed in 2006. This Act was added as Division O to the Further Consolidated Appropriations Act, 2020 (H.R. 1865).

The SECURE ACT contains 125 pages of legislation containing 30 provisions, many of which are taxpayer-friendly measures designed to bolster retirement savings. This law will require all affected plans to adopt a mandatory interim amendment by the 2022 plan year (2024 for certain governmental plans), or a later date if the Treasury Department provides one. This allows plans to operate in accordance with the new law without having to immediately amend their plan documents.

Many of the SECURE Act provisions become effective as of Jan. 1, 2020, while others have different effective dates.

In a bold move Congress attached some extenders (Division Q) to the bill such as:

1. Qualified principal resident debt cancellation exclusion
2. Treatment of mortgage interest premiums as qualified residence interest
3. Deduction of qualified tuition and related expenses
4. Non-business energy property credit
5. Reduction in medical expense deduction floor from 10% to 7.5%
6. Certain race horses as 3-year depreciable property
7. 7-year recovery for motorsports entertainment complexes
8. 2 wheeled plugs in electric vehicle credit
9. Energy efficient home credit
10. Paid family medical leave credit
11. Work Opportunity credit
12. Health insurance coverage credit

This is just a few of the many, many extenders that were added to the bill. For further clarification, please look up the bill, looking at Division Q for the extenders and Division O for all the retirement changes regarding employer plans as well as IRA's. And of course, with new legislation comes new penalties.

Retirement changes (Division O):

1. Raising the age from 70 ½ to 72 for Required Minimum Distributions (RMD)
2. Changes to Qualified Charitable Distributions
3. There is a 10-year rule for inherited IRA's. Depends on the death of the person.

This is just a few of the changes.

The SECURE ACT is a very complicated piece of legislation. Please read the entire bill to get all the changes and the extenders. <https://www.irs.gov/pub/irs-drop/n-20-06.pdf>

Office Management

The Pennsylvania Chapter of the NATP provides a member benefit of ordering tax and related books and information at a discount from Tax Materials, Inc. and Thomson Reuters Checkpoint. Every tax office should have these various informative tools to help in the planning and preparation of tax returns. By ordering through us, these companies help support our chapter with a donation for each purchase.



To order The Taxbook™ or WebLibrary products and the Quickfinder tax preparation tools, go to our Chapter website at <https://panatptax.com>. The links for the order forms are on the left side of each web page under "What's New". By using code Q680 when ordering your QuickFinder books you will receive a discount. Enter code 488 if you are purchasing Taxbook™ materials to receive your discount.

PA-NATP NEWS Advertising Space Available

Your ad on these pages can reach 1200 PA tax professionals.

Classified Ad Rates

NATP Member rates, up to 100 words:

- 1 Issue \$20.00
- 2 Issues, same ad \$30.00
- 3 Issues, same ad \$40.00
- 4 Issues, same ad \$50.00

Additional words flat rate 50¢ per word for 1- 4 issues, member and nonmember.

Non-Member rates, up to 100 words:

- 1 Issue \$30.00
- 2 Issues, same ad \$45.00
- 3 Issues, same ad \$60.00
- 4 Issues, same ad \$75.00

Display Ad Rates

NATP Member rates:

- Full page \$150.00
- Half page \$85.00
- Quarter page \$50.00

Non-Member rates:

- Full page \$225.00
- Half page \$125.00
- Quarter page \$75.00

All ads must be prepaid and be tax/accounting/financial planning oriented.

Please send your ad and check, made payable to PA-NATP, to the newsletter editor:

Mary Lynn Lemmon
16128 Rt 119 Hwy N
Rochester Mills, PA 15771

mll.panatp@gmail.com
724-286-9771

