

PENNSYLVANIA  
**NATP**  
National Association  
of Tax Professionals  
Celebrating 25 Years  
1987 - 2012  
[www.panatptax.com](http://www.panatptax.com) 1-800-PA-NATP1

# PA-NATP NEWS



Volume 24, Issue 3

Autumn 2012

## President's Message



Hello Everyone,

This is my last President's message as president of PA-NATP. It's hard to believe three years have passed already.

I want to thank my Board for their support and hard work throughout the three years. Without the Board, the Chapter would not be where it is today.

Our Chapter is celebrating its 25<sup>th</sup> anniversary this year, one of only three NATP Chapters to reach this milestone. We should thank our founding Board for having the vision to become a part of this great NATP organization that supports all tax professionals. And WOW! How we have grown! We now have over 1000 members. There are only a few Chapters with over a 1000 members and we are fortunate to be a part of one of them.

The Dave Knickerbocker Scholarship, started by past President Sean Brennan, continues to grow. The scholarship allows us to help worthy students with college expenses and to remember and honor Dave Knickerbocker, PA-NATP secretary for many years.

Our PA-NATP website provides resources and information about federal, state and local tax matters. The Chapter newsletter is one of best, always filled with important information regarding Pennsylvania and local tax matters and we are also on Facebook.

The Chapter continues to offer excellent education at an affordable price. I know there are many choices for education but please support your Chapter by attending one or more of our classes.

The Chapter needs your help and support to continue to grow. Consider becoming a board member, volunteer to serve on a committee or attend a seminar. It is very fulfilling!

Thank you for your support during the past three years. I wish you only the best for the future.

Sincerely,  
Justina Tushak, CPA EA

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## *Central Tax Bureau Update*

Submitted by the Editorial Staff

We have just learned that Central Tax Bureau (Centax) is now in bankruptcy. All transactions are in lock down there until the court makes its determination regarding the un-cashed checks, unprocessed returns, etc. in Centax's possession. Additionally, on October 15<sup>th</sup> FNB stopped honoring Tax Fund checks written on the Centax tax collection and distribution accounts and made payable to other tax collectors and taxpayers. Needless to say, this has caused additional problems.

Once the court and other parties involved have determined how to proceed, Berkheimer, the firm appointed to take over Centax's collection duties in most jurisdictions, will contact taxpayers with instructions if new checks need to be remitted to Berkheimer. Bear in mind, however, that not all County Tax Collection Committees (TCC) have chosen Berkheimer as the new collector for their county so if there is any uncertainty about the collector, the TCC for the taxpayer's county should be contacted. Collector information is also available from the [Department of Community and Economic Development](#) website. Be sure to access the "Real Time" register to retrieve the most current information.

Taxpayers who previously filed and made payments to Centax should make payments to their new collector beginning with the third quarter and for the future. If any 2011 CenTax returns have not yet been filed, Berkheimer advises sending those to the CenTax address that would have normally been used. Good luck to taxpayers waiting for a refund. It might be a long time coming.

Updates will be passed along as they become available.

## Welcome New Members

### August

Patricia L Steigauf	Birdsboro	Robert Bruner	Mountville
Erika Squitieri	Breinigsville	Marguerite Hotaling	North East
Sonya P Reesman	Dayton	Karen E Kuhn	Philadelphia
Lisa Mansperger	Glen Rock	Lyn OBrien	Philadelphia
Samuel Henderson	Greensburg	M Patricia McKinley	Philadelphia
Michele Wheeler	Hazle Township	William Mullen	Philadelphia
Babette Walter	Jenkintown	Gregg Britten	Philipsburg
Kathleen Dabbs	Johnstown	Robert L Britten	Philipsburg
Rosemary Christine Beblar	Johnstown	Charles Jeffrey Schutz	Ridgway
Andy K Lee, EA	Lansdale	Lori Kent	Stoystown
Lee Anne Dougherty	Media	Patricia Kirk	Stroudsburg
Joseph R Kostura	Minersville	Vickie Bunch, EA	York

### September

Sharon Ladick	Aliquippa	Samantha Cassizzi	Levittown
Daniel K Moyer	Allentown	Gladys Sporre	Little Meadows
Deborah Ann Siwik	Bethel Park	Rose Dobson	Mckean
Sha-Maell Shabazz	Bethlehem	Colleen Baer	Moon Township
Thomas J Becek	Canonsburg	Charles K Brence	Moon Township
Jennifer Bricker	Canonsburg	Heather Henry	Moon Township
Sally Watson Cappelli	Canonsburg	Sanjay Lodha	Moon Township
Jeffrey A Goodling	Carlisle	Twila Gehman	New Holland
Leslie A Burton	Centerville	Michelle L Thomas	New Kensington
Jennifer Brown	Delmont	Gerald Joseph Gregory, EA	Philadelphia
Myrna J Hagg	Eldred	Hiep V Vo	Philadelphia
Mary Dylewski, EA	Erie	Donna Beightley	Rochester
Dominick Joseph Stinelli, CPA	Gibsonia	Melva Petcovic	Rochester
Kim Eaton	Grove City	Bobbie Jo Signorelli	Rochester
Lewis Herman	Harrisburg	Joseph Michael Snavely	Salunga
Christopher Coble	Kirkwood	Nancy M Hagg	Smethport
Chester M Gard	Kulpmont	Connie L McCarthy	Temple
Frank R Mirarchi	Kulpmont	Gary W Brazell	Upper Chichester
James Boniger	Lake City	Melanie Huynh	Williamsport
Lauren J Camp	Lancaster	John Boscarelli, CPA	Yardley
Amy C Cornwall	Lancaster	MaryAnn Lazzaro	Yardley
Wileidy Estepan	Lancaster	Debbie Osifat	Yardley
Timothy Reed	Lancaster	Dana Wojciechowski	Yardley
Teala O'Shea	Leola	Doreen M George	Zelienople
Sandra Irene Arbaugh	Levittown		

## 2012 Calendar of Events

**PA Chapter events in bold type, National events in italics.**

<i>November 6</i> <i>November 7</i>	<i>Essential 1040 Workshop</i> <i>Beyond the 1040 Workshop</i> <i>Doubletree Monroeville Convention Center, Monroeville</i>
<i>November 7</i> <i>November 8</i>	<i>Essential 1040 Workshop</i> <i>Beyond the 1040 Workshop</i> <i>Manufacturers &amp; Business Assoc Conf Center, Erie</i>
<b>November 12<sup>th</sup></b> <b>November 13<sup>th</sup></b>	<b>Board of Directors Meeting</b> <b>East Seminar</b> <b>Woodlands, Wilkes-Barre</b>
<i>November 28</i> <i>November 29</i>	<i>Essential 1040 Workshop</i> <i>Beyond the 1040 Workshop</i> <i>Wyndham Garden-Philadelphia Airport, Essington</i>
<i>November 28</i> <i>November 29</i>	<i>Essential 1040 Workshop</i> <i>Beyond the 1040 Workshop</i> <i>Eden Resort Inn, Lancaster</i>
<i>November 30</i> <i>December 1</i>	<i>Essential 1040 Workshop</i> <i>Beyond the 1040 Workshop</i> <i>Park Inn by Radisson, Mechanicsburg</i>

### Quick Reference Book Reminder

The order forms for Quickfinder and TaxBook reference books are now available on the NATP website  
<http://ad.natptax.com/taxstore/Documents/2012%20Quickfinder%20Order%20Form.pdf>  
<http://ad.natptax.com/taxstore/Documents/2012%20TheTaxBook%20Order%20Form.pdf>  
PA-NATP receives a nice donation from both of these companies when reference material is ordered on these specially coded order forms but only when ordered on these forms. So please remember when ordering your quick reference books to download and use only the coded forms, not ones that you receive in the mail.

## **PA REVENUE DEPARTMENT NOW REQUIRES FEDERAL FORM 1099-MISC FOR OIL/GAS LEASE PAYMENTS AND PAYMENTS TO INDEPENDENT CONTRACTORS**

Reprinted from the PA Dept. of Revenue's website with the permission of the Department's Press Office

Under Act 85 of 2012, entities paying either nonemployee compensation for Pennsylvania-based work or Pennsylvania-source oil/gas lease payments are required to submit copies of federal forms 1099-MISC to the department.

1099-MISC forms are required for payments to resident and nonresident individuals, entities treated as partnerships for tax purposes or single-member limited liability companies from any entity required to provide form 1099-MISC to the federal government with respect to the payments. The forms are due to the department the same time they are due to the Internal Revenue Service.

The amounts reported on form 1099-MISC should be the amounts paid for the entire calendar year.

Generally, a payment is considered nonemployee compensation if it is made to someone who is not an employee of the entity for services in the course of the entity's trade or business.

Rents, royalties, bonuses and other income paid pursuant to the terms of an oil and gas lease are generally considered payments under an oil and gas lease.

While the department requires all entities affected by this change to file forms 1099-MISC with the department, taxpayers required to file Pennsylvania employer withholding electronically must also file forms 1099-MISC electronically with the department. Forms may be filed electronically through [e-TIDES](#). If a taxpayer is not required or registered to perform electronic filing for Pennsylvania withholding purposes, and does not wish to register, the forms may be submitted by mail to the PA Department of Revenue, P.O. Box 280412, Harrisburg, PA 17128-0412.

Additional filing information is also available in the [Informational Notice of Personal Income Tax 2012-02](#) issued on Sept. 6, 2012.

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## **REVISED POWER OF ATTORNEY FORMS NOW AVAILABLE**

Reprinted from the PA Dept. of Revenue's website with the permission of the Department's Press Office

The Department of Revenue recently revised the [Power of Attorney/Declaration of Representative form \(REV-677\)](#) to clarify the form's limited purpose and provide more detailed instruction on how to submit the form in order to authorize department representatives to speak about confidential tax matters with designated third parties.

While tax practitioners are encouraged to maintain appropriate declarations of authority to handle clients' tax matters within their own records, tax practitioners should not submit unsolicited REV-677 forms to the department en masse or as a matter of routine. Such forms will be disregarded. For more information or to obtain a fill-in form online, please visit [www.revenue.state.pa.us](http://www.revenue.state.pa.us)

# TWO NEW INHERITANCE TAX AGRICULTURAL EXEMPTIONS CLARIFIED

Reprinted from the PA Dept. of Revenue's website with the permission of the Department's Press Office

Act 85 of 2012 created two agricultural exemptions for Pennsylvania inheritance tax: the Farmland Commodities, Easements and Reserves exemption and the Business of Agriculture tax exemption for working family farms.

## ***Farmland Commodities, Easements and Reserves Exemption***

The exemption relieves from inheritance tax transfers of the following items to lineal descendants or siblings:

- Agricultural commodities – Any and all plant and animal products, including Christmas trees, produced in Pennsylvania for commercial purposes.
- Agricultural conservation easements – An interest in land less than fee-simple (any ownership interest less than outright ownership) representing the right to prevent the development or improvement of a parcel for any purpose other than agricultural production.
- Agricultural reserves – Noncommercial open space lands used for outdoor recreation or the enjoyment of scenic or natural beauty and open to the public free of charge on a nondiscriminatory basis.
- Agricultural use property – Land used for producing an agricultural commodity or land in a federal soil conservation program.
- Forest reserves – Land of 10 acres or more stocked by forest trees and capable of producing timber or other wood products.

Exemptions under the Farmland Commodities, Easements and Reserves exemption do not have to be reported on the Pennsylvania Inheritance Tax Return, and there is no annual certification for such transfers.

Taxpayers should first consider if an estate is eligible for the broad Farmland Commodities, Easements and Reserves exemption and only consider the Business of Agriculture exemption if the first exemption is not available.

## ***Business of Agriculture Exemption***

Real estate devoted to the business of agriculture that is transferred between family members or from one generation to the next for estates of decedents dying after June 30, 2012 is now exempt from inheritance tax, as long as the working family farm:

- Is transferred to members of the same family;
- Is devoted to the business of agriculture at the time of the decedent's death;
- Is devoted to the business of agriculture for seven years after the owners' date of death; and
- Produces annual gross income of at least \$2,000 in the business of agriculture for seven years after the decedent's date of death.

The Business of Agriculture exemption includes real estate directly and principally used for agricultural purposes that is leased to members of the same family or a business owned by members of the same family. Real estate leased to unrelated third parties or leased for non-agricultural purposes is not exempt from inheritance tax.

Continued on next page

## Inheritance Tax Exemptions

cont'd from previous page

Real estate used for the following activities is not exempt from inheritance tax under the Business of Agriculture exemption:

- Recreational activities like hunting, fishing, camping, skiing, show competition or racing;
- The raising, breeding or training of game animals, game birds, fish, cats, dogs, pets or animals intended for use in sporting or recreational activities;
- Fur farming;
- Stockyard and slaughterhouse operations; or
- Manufacturing or processing operations of any kind.

Every owner of a working family farm exempt from Pennsylvania inheritance tax under the Business of Agriculture exemption must certify the farm continues to qualify for the exemption each year for seven years following the decedent's date of death.

The department is developing a form for taxpayers to use for such annual certification. Each year the form will be sent in January to all owners of real estate exempt from inheritance tax under Act 85 of 2012, and the form must be returned to the department by Feb. 15 each year for seven years following the death of the decedent that transferred the family farm.

If at any point during the seven years following the decedent's death the real estate ceases to be used in the business of agriculture or fails to generate a minimum of \$2,000 of gross income in any year, the owner(s) will be liable for inheritance tax in the amount that would have been paid on the fair market value of the real estate as of the date of the decedent's death, plus interest.

Real estate exempt from inheritance tax under the Business of Agriculture exemption must be reported on an exemption information form to be submitted with the Pennsylvania Inheritance Tax Return. Property that does not qualify for the exemption must be reported on the appropriate schedule(s). The exemption information form and corresponding instructions are also currently in development.

For more information, review [Informational Notice - Inheritance Tax 2012-01](#) on the department's website or call the Inheritance and Realty Transfer Tax Division at 717-787-8327.

### **Are You a Celebrity?**

Compilation of data for the Chapter of the Year Award is an on-going process and is being assembled for the 2012 award application. If you appear on TV or radio, have articles published or speak at a public function on a tax related topic or know a PA-NATP member who has, the Chapter of the Year Application Committee needs to hear from you. Publication and speaking are categories which earn the Chapter points toward the Chapter of the Year Award. Contact Patty Turner at [ptytrnr@comcast.net](mailto:ptytrnr@comcast.net) for information on what type of documentation is needed for inclusion with the application. The deadline for the award application is June 1 of each year.

## Farm Income Averaging

submitted by Dave Fleming, EA

With record high prices this year for grain and generally good livestock prices, it is a good idea for us as tax professionals to take a look at farm income averaging (Schedule J) to reduce federal income taxes for our farmer clients. In many "normal" situations, using farm income averaging will produce no change in federal income tax due. It can, however, be used to an advantage (to reduce taxes due) in extraordinarily profitable years and when there are significant sales of business use assets such as breeding livestock or farm machinery sales.

Key information regarding using Schedule J follows:

Persons who are engaged in farming business as a sole proprietor, a partner in a partnership, or as a shareholder in an S-Corporation are eligible to use farm income averaging.

Generally, farm income averaging is favorable in years when taxable income increases enough to place the taxpayer in a higher marginal tax bracket.

The amounts of income that you can average over the 3 previous years are limited to the net profit from farming and net capital gains from farming. Equal amounts must be averaged to each of the 3 prior years. Multiple calculations are necessary to maximize the tax savings. You can also use negative taxable income in the prior years if the standard deduction and personal exemptions brought taxable income below zero, effectively taxing some dollars at a zero rate. You will also want to investigate the proportions of capital gains and ordinary income to achieve the best result.

Farm income averaging will reduce only federal income tax. It has no effect on self-employment tax, state income tax, or local income tax.

Gains from the sale of land are not eligible for farm income averaging.

For more information on Farm Income Averaging, please refer to Pub 225.

### **Become a Certified Instructor**

Do you know what a "Certified Instructor" is? This is a recent designation instituted by NATP. Certified Instructors are eligible to teach a variety of classes developed by National. (The Essential 1040 & Beyond 1040 Workshops are not included.) With the IRS mandated education requirements soon to go into affect, it will be beneficial for our Chapter to have a number of certified instructors available to provide certified education at various times and places throughout the state. Our Chapter currently has seven members who have been certified: Patti Blum, Kathy Bowman, Doris Cooper, Amy Gambler, Bonnie Lewis, Rebecca Mangold and Patty Turner. Congratulations to them on passing this challenging certification course. Might you like to become a Certified Instructor? Plans are being made to hold the two day certification course in Pennsylvania next year. If you are interested in learning more or adding your name to the list of students, please email Justina Tushak at [jtushak@tushakaccounting.com](mailto:jtushak@tushakaccounting.com).



**ADDITIONAL PREPAYMENT OPTION NOW AVAILABLE**  
**FOR ELIGIBLE SALES, USE AND**  
**HOTEL OCCUPANCY TAX TAXPAYERS**

Reprinted from the PA Dept. of Revenue's website with the permission of the Department's Press Office

Effective in October, Act 85 of 2012 allows a business with a prepayment obligation for sales, use and hotel occupancy tax to use an alternate prepayment calculation method, if the company had a tax liability under \$100,000 for the third quarter (July, August and September) of 2011. Such a company may now make a prepayment equal to 50 percent of the actual tax liability for the same month of the previous year, or it may make a prepayment of at least 50 percent of the tax liability for the current period.

The additional prepayment option will allow businesses to adapt to monthly sales fluctuations while remaining compliant with the prepayment obligation.

Businesses with tax liabilities of \$100,000 or more for the third quarter of the previous year must remit 50 percent of the tax liability for the same month of the previous year.

The department will provide written notification of the change and prepayment calculation methods to businesses with liabilities of less than \$100,000 by way of mail and/or email. Any business that does not receive a notification should continue to calculate prepayment using the tax liability from the same month of the prior year.

All businesses making prepayments should register to file and remit online using e-TIDES. This free electronic filing method will reduce unnecessary filing errors and assessments. Businesses not currently registered to file using e-TIDES should visit [www.etides.state.pa.us](http://www.etides.state.pa.us) to register.

For more information about this change, or for a schedule of return and prepayment due dates (REV- 819), please visit the department's Online Customer Service Center at [www.revenue.state.pa.us](http://www.revenue.state.pa.us)

Due diligence has been used in preparing this publication, however, the possibility of mechanical or human error does exist. Laws, regulations and procedures do change so additional information sources should always be consulted before relying on any information herein contained. Additionally, the facts and circumstances of a particular situation may differ from those presented here. This material is presented with the understanding that this publication is not intended to render legal, accounting or tax advice.

## *Some Comments on the RTRP Exam*

Submitted by Samuel A Wingard, RTRP

Having just recently passed the RTRP exam, I would like to offer the following advice to our members who have yet to complete this task.

First of all, don't delay in scheduling your exam. The IRS reports that relatively few of the hundreds of thousands of PTIN holders who will be required to take the exam have actually taken or scheduled it. While the deadline is still a little over a year away, it may become difficult to schedule a testing appointment that conveniently fits your schedule. I took my exam at Prometric's Monroeville facility and it appeared to me that all the testing stations were in use on that day.

Second, don't work yourself into a state about taking the exam. The test is by no means a piece of cake. It took me all but a few minutes of the allotted two and one half hours to complete it but I feel that anyone who has been preparing taxes for any length of time, has been regularly taking CPE courses and has stayed current on the law should have no difficulty passing. In my opinion the most intimidating portion of the whole process is the overblown security procedures that must be endured before being allowed to enter the testing room.

I don't know that I would recommend doing a lot of studying for the exam. I did take NATP's exam preparation course which was helpful but I did not otherwise study. I had good intentions of doing so and did sit down one day with the NATP course text but very quickly said to myself, "I know this stuff and I'm probably just wasting my time going over it. After all, Pub 17 and the 1040 instructions will be available during the test so I'll be able to look up anything about which I'm uncertain." Consequently, my study session ended in less than half an hour.

However, I would recommend spending some time reviewing Circular 230. I was surprised at the number of questions that dealt with that topic and 230 is not available for referral during the test. Had I spent some time beforehand reading it, I probably would have done better on the exam but since test takers aren't given an actual score, we will never know.

My final words of advice, to borrow from an advertising slogan, "Just do it!"

"Elections are vastly overrated as a means for restraining government abuses." –

James Bovard, Civil Libertarian

# Report on the NATP National Conference Baltimore, MD, July 9-12, 2012

Submitted by Patti S. Blum

The National Conference kicked off on Sunday with a Chapter Leadership Session. Steve Schultz presented an amazing program about the Washington Fish Market in Washington State where work is made fun by throwing fish, being playful and engaging the customers. It was explained that your outlook toward your work is all about attitude - you choose to be happy and motivated in your work or you choose to be unhappy. It was then illustrated how this approach can be applied to Board of Directors meetings and to educational seminars making them more enjoyable and fun to attend.

A roundtable session followed where the various offices and positions, Treasurer, President, Education Chair, etc were assigned to a table. The facilitator at each table encouraged discussion on "What works and what doesn't work?" in their job as a chapter leader having come from many different states, and with different backgrounds, levels of education and years of experience. The knowledge gained was invaluable.

Monday began with the Annual Meeting and National Awards. Pennsylvania was recognized along with Arizona and New York as chapters that have been in existence for 25 years, the first 3 chapters to be formed. After the Annual Meeting, the keynote address was delivered by David Williams, Director of the IRS Return Preparer Office. He presented a wonderful overview of the new RTRP Program, who's covered, to what extent, what the testing requirements are, the continuing education requirements, and the time table for it all. He reminded the audience that even though the testing deadline is 12/31/13, the continuing education requirements are in effect in **2012**. He also stated that many have not yet tested and stressed not to wait too long because ProMetrics, the company that administers the test, does testing for many other industries and it may be hard to get an appointment near the deadline.

The education sessions got into full swing Monday afternoon followed in the evening by the Annual Charity Auction sponsored by the National Board of Directors. This year Baltimore Outreach Services was chosen as the recipient of the proceeds of the conference. Their mission is to provide programs and services to homeless women and children. The lively bidding and buying provided amusing entertainment even to those not bidding. Never let it be said that Tax Professionals are a stingy bunch. Between the auction, chapter showcases, donations, and other fundraisers, a check for over \$40,000 was presented to the charity representative at the Annual banquet.

Later Monday evening PA-NATP sponsored a light buffet and social gathering for its members. Everyone had a wonderful time visiting with old friends and getting acquainted with new ones.

As always the expo hall was full of great opportunities to talk one on one with vendors and agencies who serve our profession.

The Maryland/DC/Delaware chapter arranged a dinner cruise of Baltimore Harbor and the Patapsco River on the Baltimore Spirit. It was a beautiful evening with great food, great entertainment, and a spectacular sunset seen over the harbor.

The conference came to an end on Thursday at the Annual Banquet Gala. Great food and wonderful entertainment preceded hugs and goodbyes to friends until next year. Be sure July 8 - 11 is marked on your 2013 calendar for next year's Annual Conference in Phoenix Arizona.

## *2012 PA-NATP Annual Conference Photos*



*Touring the State Capitol*

## *Assemblage of PA-NATP Presidents*



Justina Tushak, Kathy Bowman, Angela Leasure, Denise Madeira, Frank Kelly, Linda Bleil, Jeff Cohick



## The Financial Page

<b><u>Income &amp; Expenses Year to Date</u></b>	<b><u>Balance Sheet</u></b>																																																																																																																																
as of 30 September 2012																																																																																																																																	
<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;"><b>REVENUES</b></td> </tr> <tr> <td>Dues</td> <td style="text-align: right;">9,186.00</td> </tr> <tr> <td>Incentive</td> <td style="text-align: right;">1,056.00</td> </tr> <tr> <td>Printed Matter Sales</td> <td style="text-align: right;">1,189.39</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">5.47</td> </tr> <tr> <td>TMI Commissions</td> <td style="text-align: right;">1,401.00</td> </tr> <tr> <td>Seminars</td> <td style="text-align: right;">13,144.00</td> </tr> <tr> <td>Misc. Receipts</td> <td style="text-align: right;">250.00</td> </tr> <tr> <td><b>TOTAL REVENUES</b></td> <td style="text-align: right; border-top: 1px solid black;"><b><u>26,231.86</u></b></td> </tr> <tr> <td colspan="2" style="text-align: center;"><b>EXPENSES</b></td> </tr> <tr> <td>Newsletter - Postage</td> <td style="text-align: right;">45.90</td> </tr> <tr> <td>Newsletter - Printing</td> <td style="text-align: right;">127.86</td> </tr> <tr> <td>Newsletter - Misc</td> <td style="text-align: right;">600.00</td> </tr> <tr> <td><b>SUBTOTAL</b></td> <td style="text-align: right; border-top: 1px solid black;"><b><u>773.76</u></b></td> </tr> <tr> <td>Audit</td> <td style="text-align: right;">150.00</td> </tr> <tr> <td>Admin - Bank Fees</td> <td style="text-align: right;">239.30</td> </tr> <tr> <td>Admin - PayPal Fees</td> <td style="text-align: right;">6.12</td> </tr> <tr> <td>Admin - Telephone</td> <td style="text-align: right;">44.08</td> </tr> <tr> <td>Admin - Mileage</td> <td style="text-align: right;">162.80</td> </tr> <tr> <td>Admin - Misc.</td> <td style="text-align: right;">68.90</td> </tr> <tr> <td><b>SUBTOTAL</b></td> <td style="text-align: right; border-top: 1px solid black;"><b><u>671.20</u></b></td> </tr> <tr> <td>BOD - Conf. Calls</td> <td style="text-align: right;">871.25</td> </tr> <tr> <td>BOD - Mileage</td> <td style="text-align: right;">1,042.86</td> </tr> <tr> <td>BOD - meals</td> <td style="text-align: right;">224.24</td> </tr> <tr> <td>BOD - Meeting Fees</td> <td style="text-align: right;">80.00</td> </tr> <tr> <td>BOD - Misc</td> <td style="text-align: right;">8.00</td> </tr> <tr> <td>Committee Expenses</td> <td style="text-align: right;">729.92</td> </tr> <tr> <td>Accreditation</td> <td style="text-align: right;">419.00</td> </tr> <tr> <td>Printed Material</td> <td style="text-align: right;">308.70</td> </tr> <tr> <td>Web Site</td> <td style="text-align: right;">307.98</td> </tr> <tr> <td>Scholarship</td> <td style="text-align: right;">500.00</td> </tr> <tr> <td><b>SUBTOTAL</b></td> <td style="text-align: right; border-top: 1px solid black;"><b><u>4491.95</u></b></td> </tr> <tr> <td>National Conference</td> <td style="text-align: right;">1,656.00</td> </tr> <tr> <td>State Seminars &amp; Annual Conference</td> <td style="text-align: right;">6376.70</td> </tr> <tr> <td><b>SUBTOTAL</b></td> <td style="text-align: right; border-top: 1px solid black;"><b><u>8032.70</u></b></td> </tr> <tr> <td><b>TOTAL EXPENSES</b></td> <td style="text-align: right; border-top: 1px solid black;"><b><u>13969.61</u></b></td> </tr> <tr> <td><b>NET INCOME</b></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;"><b><u>6433.60</u></b></td> </tr> </table>	<b>REVENUES</b>		Dues	9,186.00	Incentive	1,056.00	Printed Matter Sales	1,189.39	Interest	5.47	TMI Commissions	1,401.00	Seminars	13,144.00	Misc. 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## *Synopsis of the Sep. 20<sup>th</sup> Board of Directors Meeting*

The PA-NATP Board of Directors met at Houlihan's in Cranberry Twp at 5:50 PM on September 20, 2012.

The minutes from the June 20 Board meeting were approved and the Treasurer's report was submitted and approved. The amount of money currently held in the Chapter's accounts was discussed as possibly being excessive. The Executive Committee had previously established a policy of maintaining approximately 2 years of dues in order to insure that all contingencies would be covered.

The upcoming election of Chapter Directors was discussed. Several names were mentioned as possible nominees to replace the two, possibly three, Directors who are not standing for reelection. New officers were also discussed.

New publication dates for the newsletter were discussed but it was decided to not make any change.

Our webmaster, Christine Barrett, was commended for the excellent job that she does on our website. The Chapter has been approached by the West Working Together Committee regarding the use of our website by that organization. Following discussion, the Board opted to await more information before making a decision.

Patty Turner volunteered to head the effort to prepare the 2012 Chapter of the Year application.

Kathy Kramer reported that she had completed the 2012 audit of the Chapters books and found all to be in order. Rebecca Mangold was chosen for the 2013 audit.

It was reported that Chapter membership increased by 21% in the past year.

The Public Relations Chair will mail a post card summary of 2013 education offerings in early June.

The Education Committee will meet on Wednesday, December 5, 2012 to plan the 2013 seminars.

Preparations for the West & East Seminars and Annual Conference were reviewed. All appeared to be ready. A reminder was made to bring an unwrapped toy to Annual for donation to Toys for Tots.

It was reported that the West Working Together was a sell-out again this year.

The Directors in attendance were polled on their choices for National Directors.

The meeting adjourned at 8:10.

## PA-NATP NEWS Advertising Space Available

Your ad on these pages can reach nearly 1000 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 tax/accounting/financial planning related.

#### Mail checks, payable to PA-NATP, to the treasurer:

Richard L. Miller, CFP  
 168 McCabe Dr  
 Greensburg, PA 15601

#### Send ads to the newsletter editor:

Samuel Wingard  
 2652 Barnard Rd  
 Dayton, PA 16222  
[sam1040@windstream.net](mailto:sam1040@windstream.net)

## 2012 PA-NATP Board of Directors

<p><b><u>Region 1 (Philadelphia)</u></b>                      VACANCY (14)</p> <p>Charles C. Evans Jr. (13) 610-873-2073                      Downingtown, PA 19335 <a href="mailto:evansjrc@verizon.net">evansjrc@verizon.net</a></p> <p><b>2<sup>nd</sup> Vice President</b>-Gary Smith, EA, CFP® (12) 610-275-1774                      Blue Bell, PA 19422 <a href="mailto:garysmith99@gmail.com">garysmith99@gmail.com</a></p> <p><b><u>Region 2 (South Central)</u></b>  <b>Secretary</b> - Patricia Turner, EA (12) 717-299-1686                      Lancaster, PA 17603 <a href="mailto:ptytrnr@comcast.net">ptytrnr@comcast.net</a></p> <p>Bonnie Lewis EA (13) 814-410-3578                      Johnstown, PA 15901 <a href="mailto:blewis07@atlanticbb.net">blewis07@atlanticbb.net</a></p> <p>Rebecca Mangold, EA (14) 717-285-4181                      Lancaster, PA 17601 <a href="mailto:sixpurple@aol.com">sixpurple@aol.com</a></p> <p><b><u>Region 3 (South West)</u></b>  <b>Treasurer</b> - Richard L Miller, CFP®, EA (13) 724-853-8536                      Greensburg, PA 15601 <a href="mailto:rmillergbg@msn.com">rmillergbg@msn.com</a></p> <p>A.C. Stickel (14) 814-944-9000                      Altoona, PA 16602 <a href="mailto:acstickel@abstaxshelter.com">acstickel@abstaxshelter.com</a></p> <p><b>Newsletter Editor</b> - Samuel Wingard (12) 814-257-9962                      Dayton, PA 16222 <a href="mailto:sam1040@windstream.net">sam1040@windstream.net</a></p>	<p><b><u>Region 4 (North West)</u></b>  <b>1<sup>st</sup> Vice President</b> - Patti Blum (13) 814-968-5919                      Sheffield, PA 16347 <a href="mailto:widders@penn.com">widders@penn.com</a></p> <p>David Fleming, EA (14) 814-764-3371                      Fairmount City, PA 16224 <a href="mailto:dfflemming00@windstream.net">dfflemming00@windstream.net</a></p> <p><b>President</b> - Justina Tushak, CPA, EA (12) 814-456-1040                      Erie, PA 16508 <a href="mailto:jtushak@tushakaccounting.com">jtushak@tushakaccounting.com</a></p> <p><b><u>Region 5 (North East)</u></b>                      Kathleen J. Kramer, EA (12) 412-349-0053                      Pittsburgh, PA 15221 <a href="mailto:KathyJKramer@comcast.net">KathyJKramer@comcast.net</a></p> <p>Howard M. Pachter EA PA (13) 570-343-9910                      Scranton, PA 18510 <a href="mailto:hpachter@aol.com">hpachter@aol.com</a></p> <p>Joyce Jones (14) 724-924-9722                      New Castle, PA <a href="mailto:joycejones@zoominternet.net">joycejones@zoominternet.net</a></p> <p><b><u>At Large</u></b>                      VACANCY (14)</p> <p><b>Historian</b> - Angela Leasure, EA 814-456-1040                      Erie, PA 16509 <a href="mailto:TAXAL@aol.com">TAXAL@aol.com</a></p> <p><b>Delegates</b> - Jeff Cohick 717 249-5321                      Carlisle, PA 17013 <a href="mailto:jcohick@cohickassoc.com">jcohick@cohickassoc.com</a></p> <p>Denise E Madeira, EA 610-488-0295                      Bernville, PA 19506 <a href="mailto:denise@mainstreettaxandaccounting.com">denise@mainstreettaxandaccounting.com</a></p>
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