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PA-NATP NEWS



Volume 27, Issue 2

Summer 2015

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President's Message

Our education to date has consisted of four multi-state seminars held in Erie, Cranberry, Wilkes-Barre, and success. We look forward to expanding these Multi-State seminars in the coming year.

We had planned a basic tax course for October 21-23, 2015 at the Eden Resort in Lancaster. A tough decision was made to cancel this event. Thank you to the few who registered. We will try to offer it again in 2016.

Our Annual Conference and meeting will be held in downtown Carlisle in the Comfort Inn and Suites on Thursday and Friday, November 5 & 6, 2015. We have planned a presentation on The Affordable Care Act/Repair Regulations and much more. We also have a National Representative, Kelly Nokleby with us and she will do a presentation on Day Care Providers. The agenda is available on page 10-11. Registration for this educational event is available on our state website or the National website under Chapters.

The PA Chapter welcomes any time that you can spare to volunteer for us. It can be as short as helping at a seminar one time, or by becoming a board member and serving the Chapter. My contact information is to the left of this article.

I encourage you to share your ideas, suggestions, or concerns (good or bad) about the PA Chapter directly with me through my email address or telephone. I very much would love to hear from you.

Kathryn Bowman, EA

President



National Assoc. of Tax Professionals – PA Chapter

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JUST A NOTE ON "THE MORTGAGE INTEREST GUIDE" AD

Written By Robert D Flach

I, Susan Bure, ordered the guide "the limited reprint rights" version for \$11.95. I must say that it was the best \$11.95 I have ever spent. There is a wealth of information in that guide, some I knew and some I didn't. Hey, folks spend the \$1.00 to look it over and see if it is something you can use. I guarantee you it will be worth your \$1.00. I printed it out and put it in my Quickfinder binder to have as a reference for future tax seasons.

If you haven't a clue as to what I'm talking about look on page 7 of the Spring 2015 PA-NATP newsletter.

CHANGES

Chapter Weekly is now **CHAPTER NEWS** and is published on the 1st and 3rd Tuesdays of the month.

Chapter Communiqué is now **CHAPTER LEADER UPDATE**.

There will be a new view to the **Compliance Dashboard** coming in late September. Check out the new view under the **Alternative View** on left side of screen.

2015 Calendar of Events

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

September 18 (Friday) <i>Note change of day</i>	West Working Together Regional Learning Center, Cranberry
September 23	Teleconference, Board Meeting Any member is welcome to join the meeting. 1-888-346-3659 Code 8472
October 21-23	Basic 1040/PA 40 Course Cancelled Eden Resort, Lancaster
<i>October 26, 27</i>	<i>Essential 1040 & Beyond 1040 Workshops</i> <i>Mechanicsburg</i>
<i>November 4 & 5</i>	<i>Essential 1040 & Beyond 1040 Workshops</i> <i>Monroeville</i>
<i>November 4 & 5</i>	<i>Essential 1040 & Beyond 1040 Workshops</i> <i>Erie</i>
November 4	Board of Directors Meeting, In Person at the Comfort Inn and Suites, Carlisle 4:30 p.m. – 9 p.m. All members are welcome to attend.
November 5-6	Annual State Conference Comfort Inn Suites, Carlisle
<i>November 16 & 17</i>	<i>Essential 1040 & Beyond 1040 Workshops</i> <i>Lancaster</i>
<i>November 18 & 19</i>	<i>Essential 1040 & Beyond 1040 Workshops</i> <i>Essington</i>
<i>August 9 – 12, 2016</i>	<i>NATP National Conference</i> <i>JW Marriott, Indianapolis</i>
<i>August 10-13, 2017</i>	<i>NATP National Conference</i> <i>Washington, DC</i>

“The most important trip you take in life is meeting people half way.”
----Henry Boyle

Welcome New Members

The Pennsylvania Chapter is honored to welcome these new members

May 2015

Alfred J Ferraro	Latrobe
Kim Gaston Brown	Wyomissing
Edward Joseph DeFlorio	Greensburg
Robin E Moulfair, EA	Elizabethville
Michael Davis, CPA	KennettSquare
Marion Florence Devlin	Folsom
Donna Miles	Tyrone
Gus Pappas	Media
Darlene Williams, EA	Jenkintown
Timothy S Burdick	Coudersport
Thomas O'Farrell, CMA EA	Philadelphia
Eric John Orlovsky	Johnstown
Arlene Burgess	Mcadoo
Tyrone Harps, EA	Philadelphia
Henry Couchara	Conshohocken
Kathleen Maier	Philadelphia
Edward Cohen, CPA	Dresher
Kathi Michelle Gullace, EA	Pittsburgh
Kenneth Gutowski	Philadelphia
Lorraine Smith, ATT	Pittsburgh
Mary Lou Stockton	Berwyn
Krysten Genaway, CPA	Cranberry Twp
Derek M Rabold	Myerstown
Theresa Bell	Chester Twp
Thomas Davis	Bethlehem
David Andrew Kovalchik	Kingston
Vekna Himmons	Philadelphia
Edward Bruce Krupa, CPA PFS	Pottsville
Timothy Nelson	Philadelphia
Timothy Reed	Lancaster
Leslie A Burton	Centerville
James M Beidler	Leesport
Fred Koelle	Willow Grove
Karen R Galitz	Reading
Samantha Robison	Camp Hill
Darek Koleda	King Of Prussia

June 2015

George C Bentley, CFP	Paoli
Marquitte Constance Cole	Glenside
Linda Kristekas	Warrington
Joseph G Cleary, Jr	Philadelphia
Vickie Ann Zeigler	New Castle

July 2015

James McClafferty	Wescosville
Sheronda M Wesley, EA	LincolnUniversity
Jessica V Guerrero-Parekh	Bristol
George E Annett	Havertown
David Tenhwa	Lancaster
Lisa Blaskovich	Pittsburgh
Elizabeth Gabel-Fassinger	Meadville
Martin A Darocha	Shillington
John Andras, CPA	Reading
Michelle M Kline	Kutztown
Mark D Cooper	Bensalem

August 2015

Stanley Field	Philadelphia
Bryan Haarlander, EA	Exton
William J Hergenroeder, CPA	Coraopolis
Kim M Mitchell	Coudersport
Lynda N Moscatello, EA	Stroudsburg
Nicole Odeh	Coatesville
Linda A Quinn	Schwenksville
Gregory Reeder	Bellefonte
James Reitnour	Mahanoy City
Barry Roach, Jr	Millersburg
Evelyn T Ryan, EA	Coopersburg
Jason A Weller	Gilbertsville



We are seeking members, are you interested?

An email was sent out from the announcement board of the PA-NATP webpage on the National website with that title. Thank you to all the members who responded to the email. If you are still interested in being on the Board and have any questions or concerns, please contact the President by email at kbowmanea@comcast.net

Susan Bure, Chairperson of the Nominating Committee.

Still can't decide about making that commitment

Be a Volunteer

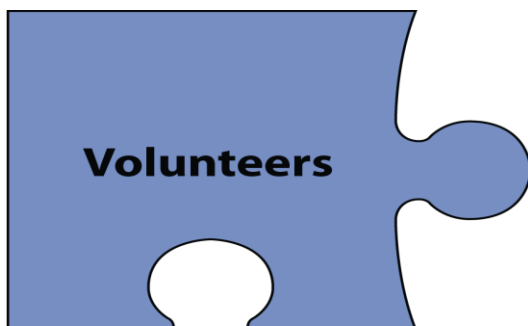
The Chapter is always in need of volunteers to serve on its committees. We have different committees that maybe of interest to you. Here are the committees that could use your help:

- Awards
- Bylaws
- Education
- IRS/Practitioner Liaison
- Membership
- Newsletter/ Communications
- Public Relations
- Scholarship Fund
- Local Tax Authority Liaison
- Website

Hope something piqued your interest. This is a great way to get your feet wet before becoming a board member.

You as a volunteer benefit the Chapter by bringing in new skills and fresh ideas. You also benefit by establishing contacts with people and businesses that can be helpful in your own business but also from a sense of satisfaction in helping to accomplish the goals of the PA Chapter of NATP. Please contact Kathy Bowman at 717-273-2742 or email her at kbowmanea@comcast.net, if you would like to volunteer on a committee.

Volunteers are our greatest asset.



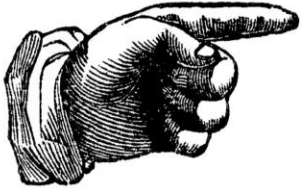
Welcome to a new PA-NATP Education Instructor

On July 18, 2015 at the National Conference in New Orleans, LA, Mr. Thomas Hauke passed the National Education Instructor course which will allow him to teach in Pennsylvania at any of our upcoming education events.



Congratulations to Tom for a job well done.

Please Notice This



Chapter Bylaw Amendments Proposed

This is to serve as official notice that several amendments to the Pennsylvania Chapter of NATP bylaws will be presented to the membership for approval at the Chapter's Annual Membership Meeting in Carlisle on the evening of November 5th 2015.

The complete text of the amendments can be viewed on the Chapter's website www.panatptax.com under the Bylaws tab. Following is a summary of the proposed amendments:

- Change Article II, Purpose, to include local tax law issues.
- Revise Article IV, Board of Directors, Section 2, and Article V, Officers, Sections 1 & 3, to resolve a conflict between Director terms of office and Officer terms of office which was inadvertently created by a 2014 amendment. Also eliminate the office of 2nd Vice President and set qualifications for all Chapter officers.
- Eliminate a typographical error in Article IV, Section 3, which is present in the 2014 amendments.
- Specify in Article IV, Section 4, who is responsible for giving notice of Board of Director Elections and permits notice to be given via electronic means.
- Revise Article IV, Section 8, and Article VI, Committees, Section 1, regarding the procedure for scheduling Board of Director Meetings.
- Add specifics to Article IV, Section 9, concerning the procedure for calling Special Board of Director Meetings.
- Eliminate a typographical error in Article IV, Section 10, introduced in the 2014 amendments.
- Revise Article VIII, Records, Reports & Procedures, Section 2, to permit requests for Chapter records to be complied with via electronic means.

"You don't get harmony when everyone sings the same note." ---Doug Floyd



NATP DEALS AND DISCOUNTS

QUICKFINDER

Use Code Q680

THE TAX BOOK

Use Code 488

Each of these companies is offering a discount to all NATP members.

Each offer different books to choose from and you can also bundle books for an even bigger discount.

Just to name a few:

Individual 1040 Book

Small Business Book

Depreciation Book

Health Care Reform Book

The Deluxe 1040 Book

Click on each of websites below to see the complete list of books offered and order form. You can order online, print out the form and mail in or just phone them. They will lead you through the process.

Both of these books are very good books to have on hand when a question presents itself and stumps you. Or you need to show a taxpayer the answer to their question in black and white print.

http://www.panatptax.com/docs15/checkpoint_forms15.pdf

http://www.panatptax.com/docs15/taxbook_form15.pdf

PA and Local Updates

The Summer 2015 edition of the *UC Issues Update* newsletter is now available on the L&I website <http://www.portal.state.pa.us/portal/server.pt?open=514&objID=2118225&mode=2>. (Copy and paste into your web browser search bar)

Please take a few minutes to review this publication for Pennsylvania employers.

In this issue:

- JobGateway® - Bigger and Better
- Electronic Filing Compliance
- How Will Unemployment Claims Affect My Contribution Rate
- The Pennsylvania New Hire Reporting Program
- Protect Your Business From Higher Taxes

The Senate is slated to vote on Senate Bill 356, which would allow for:

- ☐ Incorporate farmer estimated tax provisions to parallel those used by the Pennsylvania Department of Revenue
- ☐ Change the due date of returns if the last day of the month falls on a Saturday, Sunday, or legal holiday
- ☐ Add safe harbor estimated tax provisions (i.e., last year's income, this year's rates)
- ☐ Add income-based exception to estimated tax requirements
- ☐ Drop duplicative declaration of income provisions

You can see the bill in its entirety here:

<http://www.legis.state.pa.us/cfdocs/billInfo/billInfo.cfm?sYear=2015&sInd=0&body=S&type=B&bn=0356>

(Copy and paste into your web browser search bar)

This bill also passed the Senate last year, however the House did not bring it up for consideration. Senator Vogel is a cosponsor on the legislation.

Berkheimer has posted their first "Hot Topic" to their website.

It may be of interest to those of you unsure about the differences between PA and Local tax base. It takes the form of a letter that is sent to a taxpayer who might get a notice when there is a mismatch between the state data feed and what is reported on the local return.

<http://www.hab-inc.com/hot-topics/> (Copy and paste into your web browser search bar)

All of the PA Collecting Authorities have some form of "help" on their websites. You can get forms, instructions and the ever popular "FAQ's". We urge you to check with your local collection authority to make sure you have all the information needed to file a correct return.

This is in response to the article in the spring 2015 newsletter on page 7.

New Lancaster County Tax Collection Rules for 2015

Background

In the past Lancaster County did not require quarterly estimated payments. They used to give you the option of paying quarterly or pay the full amount by April 15th with the tax return.

In the spring of 2015, after the 2014 tax returns were filed, they started to send penalty notices out to anyone who owed more than \$250.00 ON THEIR 2014 tax return.

Accountants and Taxpayers cried foul, and LCTCB backed down. They announced anyone who already paid the penalty for 2014 tax return will be refunded, and the rest who didn't pay yet, do not have to.

Effective Immediately

Starting with the 2015 tax year and thereafter, anyone who will earn \$25,000 or more per year, that doesn't have the local Earned Income Tax withheld, must pay quarterly estimate payments. To help taxpayers' catch-up with the new rules, LCTCB will give a grace period until October 30, 2015.

Note that the due date is **the 30th of the month, not the last day of the month!** July, October and January all have 31 days, but the due date is still on the 30th.

When IRS, PA, or local income tax due dates are on a Saturday, Sunday, or a mail holiday, the due date is the next business day.

Normally you will need to make the 4th quarter LCTCB estimate payment on January 30, 2016. It just so happens that all 2016 LCTCB due dates, (but not IRS and PA) are on the weekend, so they will be due the next Monday.

- Saturday Jan 30
- Saturday April 30
- Saturday July 30
- Sunday October 30

The \$12,000.00 amount is a recommendation from the DCED in the Act 32 of 2008 Policy and Procedure Manual (July 2012). One of the primary reasons for Act 32, was to have consistent rules, regulations, forms, etc. Go to www.newpa.com for a copy of the manual.

As for the \$12,000 quarterly threshold that does not appear in ACT 32, it was a suggestion by the DCED which most are following but are not required to.

Moral of this story: Always check with your local collecting authority to see what the requirements are for filing estimated tax payment. Penalties are not fun.

As with the Local Service Tax each city, borough and township has their own amounts, some are \$35.00, some are \$52.00 and some are still \$10.00. Please note that if over \$10 they must be deducted according to your pay frequency.

PA-NATP ANNUAL MEETING AND CONFERENCE

November 5th & 6th

Comfort Inn & Suites
10 S Hanover St
Carlisle PA 17013
Phone: (717) 960-1000

Please bring an unwrapped gift for Toys for Tots organization & Silent Auction gifts

Nov 4th Board of Directors Meeting 4:30-9:00pm- [All members Welcome](#)

November 5th, 2015

7:30 am –Registration- continental breakfast

7:55 am – Welcome by **Kathryn Bowman, EA PA-NATP President**

8:00 am-9:40 am- **The Affordable Care Act - Instructor Randy Lawshe, EA MBA**

9:40 am-10:00 am Break

10:00 am-11:40 am- **The Affordable Care Act continued/ Repair Regulations- Randy Lawshe**

11:45 am-12:45pm Deli Lunch Buffet- Provided by PA-NATP

12:50 pm-2:30 pm- **Repair Regulations/ AFSP- Randy Lawshe, EA MBA**

2:30 pm- 2:45 pm Break

2:45-4:30 - **Independent Contractor vs Employee- Patti Blum**

Annual Meeting

4:30 pm- Hors d'oeuvres- Cash bar

5:30 pm- Plated Dinner – salad, seafood stuffed flounder or chicken saltimbocca, chef's choice vegetable, red skin potatoes, and chocolate chip cheesecake

7:00 pm-9:00 pm Annual Meeting
Elections

National Speaker **Kelly Nokleby, EA**

Kelly is the owner of Books by Kelly, which she started in 1995 to provide family child care professionals with a resource to help keep them up-to-date with tax laws as they pertain to their business. Kelly has been a member of NATP since 1999, serving as Minnesota Chapter board member, secretary and president. Her interests include music, reading, travel and spending time with her husband and their 13-year-old son.

NATP National Convention 2016 and PA-NATP Annual Conference 2016 **Giveaway!**

November 6th 2015

7:30am- Registration- Continental breakfast

7:55am – Welcome by **Kathryn Bowman, EA PA-NATP President**

8:00 am- 9:40 am - **PA Personal Income Tax Update**

David A. Braden, CPA - Asst to the Director, PA Dept of Revenue

9:40 am-10:00 am- Break

10:00 am-11:45 am- **PA Update Continued**

11:45 am-12:45 pm Hot Lunch Buffet- Provided by PA-NATP

12:45 pm-2:25 pm **Daycare Providers- Instructor Kelly Nokleby, EA**

2:25 pm- 3:00 pm Break, Speaker from Toys for Tots, Silent Auction items and 50/50 raffle

Mr. Jim Washington Jr. will be joining us at our Annual Conference on Friday November 6 at 2:45pm to collect new donated toys for the Toys for Tots Program. Mr. Washington has served in the United States Marine Corps for 10 years, rising in rank to Captain. Following his release from active duty, Jim became a life member of the Marine Corps League and continues to be active in many of the Leagues programs and activities, as well as many other organizations. He has been honored with the silver and bronze distinguished citizen's awards. Jim has worked as a responsible and compassionate veteran, citizen and role model demonstrating what good can come of sharing ones time, talents and insight.

The mission of the U.S. Marine Corps Reserve Toys for Tots Program is to collect new, unwrapped toys and distribute those toys as Christmas gifts to less fortunate children in the community.

Please consider sending a message of hope from PA-NATP to less fortunate children by donating a toy or two to this worthy cause.

3:00 pm-4:55 pm **Local Tax Forum**

Berkheimer speaker Jim Hunt & Cumberland County Tax Bureau speaker Teresa Arnold

4:55 pm- Closing **Kathryn Bowman, EA PA-NATP President**

Pricing- Buy one and get the second registration 50% off

Member	Nonmember
\$265.00	\$285.00 after 10/16/2015 it will be
\$285.00	\$305.00

Sign up now to get the early bird discount.
October 16 is coming up fast.

Guest meal for the Annual meeting \$30.00

Cancellation fee \$25.00 up to Oct 26th 2015

Room block available under PA-NATP for \$99.00 until Oct 5th

Parking charge \$6.00 per day



PA-NATP NEWS Advertising Space Available

Your ad on these pages can reach 1100 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.

Please send your ad and check, made payable to PA-NATP, to the treasurer, she will forward all paid ads to the newsletter editor:

Erica L. Knight
7 Pottieger Road
Bernville, PA 19506

Balance of 2015 PA-NATP Board of Directors

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