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[panatptax@gmail.com](mailto:panatptax@gmail.com)



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August 2022

## **Board of Directors**

### **Executive Committee**

#### **President**

Holly Whiteside, EA  
717-294-6659  
[mytaxbiz@live.com](mailto:mytaxbiz@live.com)

#### **Vice President**

Troy Clawson  
814-563-7047  
[taxpro@tmctax.com](mailto:taxpro@tmctax.com)

#### **Treasurer**

Sue E. Bure, AFSP  
724-763-3049  
[accountingbysue@windstream.net](mailto:accountingbysue@windstream.net)

#### **Secretary**

Joyce Jones, EA  
724-924-9722  
[joycejones@zoominternet.net](mailto:joycejones@zoominternet.net)

#### **Contents**

President's Message	1
Mission Statement	2
Board of Directors	2
Committee Members	3
Calendar of Events	4
New Members	5
Get Involved & Awards	6
PA Tidbits & DOR News	7-13
Advertising	13
Scholarship Fund	14-15
Office Management	16
Adv. Rates	16

## **President's Message**

Hello and Happy Summer!

I hope you are all enjoying your summer and have been able to spend time with your family and friends.

We have a great conference planned on October 24<sup>th</sup> and 25<sup>th</sup> 2022 at the Penn Stater Hotel and Conference Center in State College.

Federal Tax Law Changes for 2022, Form 1099-K Reporting, Virtual Currency Tax Issues, IRS Hot Topics, New Tax Pro and Taxpayer online accounts, Ethics, PA Individual Taxes (personal, inheritance, property tax/rent rebate) PA Business Taxes, myPath, PA Appeals, Local updates and more.

A full two days of training and a great opportunity to network, renew friendships and make new ones!

I hope you all enjoy the rest of your summer and I look forward to seeing you in the fall.

*Holly Whiteside, EA*

**President PA-NATP**

***"Adding the Value of State & Local Benefits to the Power of your National Membership"***

## **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.

## **2022 PA-NATP Board of Directors**

Holly Whiteside, EA (24) <b>President</b> Warfordsburg, PA 717-294-6659 <a href="mailto:mytaxbiz@live.com">mytaxbiz@live.com</a>	Troy Clawson (24) <b>Vice President</b> Youngsville, PA 814-563-7047 <a href="mailto:taxpro@tmctax.com">taxpro@tmctax.com</a>	Joyce Jones, EA (23) <b>Secretary</b> New Castle, PA 724-924-9722 <a href="mailto:joycejones@zoominternet.net">joycejones@zoominternet.net</a>
Susan E. Bure, AFSP (23) <b>Treasurer</b> Manorville, PA 724-763-3049 <a href="mailto:accountingbysue@windstream.net">accountingbysue@windstream.net</a>	Walter Douglass, EA (23) Schwenksville, PA 610-246-5724 <a href="mailto:walter.douglass@gmail.com">walter.douglass@gmail.com</a>	Andrea Basalyga-Phillips, EA (23) Nicholson, PA 570-466-3195 <a href="mailto:abp1@epix.net">abp1@epix.net</a>
Patti Blum (22) Sheffield, PA 814-968-5919 <a href="mailto:widders5@windstream.net">widders5@windstream.net</a>	Charles C. Evans, Jr (22) Downingtown, PA 610-873-2073 <a href="mailto:evansjrc@verizon.net">evansjrc@verizon.net</a>	Paul Pascuzzi, EA, MBA (22) Clarendon, PA 814-723-1088 <a href="mailto:paul@taxcuzzi.com">paul@taxcuzzi.com</a>
David Luczak, EA (22) Pittsburgh, PA 412-680-8572 <a href="mailto:dluczak@Pallastax.com">dluczak@Pallastax.com</a>	Vicki Ziegler (22) New Castle, PA 724-657-0047 <a href="mailto:vicshaffer@gmail.com">vicshaffer@gmail.com</a>	Mary Lynn Lemmon, AFSP (24) Marchand, PA 724-286-9771 <a href="mailto:mll.panatp@gmail.com">mll.panatp@gmail.com</a>
Helen P. O'Planick (24) Manchester, PA 717-266-5828 <a href="mailto:heljungal@aol.com">heljungal@aol.com</a>		Rev 1/12/2022

(xx) indicates year term will expire

# 2022 PA NATP Committee Members

## AUDIT

Vicki Ziegler  
Susan Bure

## AWARDS

Charles Evans - Chair  
Joyce Jones

## BUDGET

Executive Committee

## BYLAWS

Paul Pascuzzi - Chair  
Susan Bure

## EDUCATION

Walter Douglass - Chair  
Troy Clawson  
Holly Whiteside  
Patti Blum  
Helen P. O'Planick  
David Luczak

## MEMBERSHIP

Mary Lynn Lemmon - Chair

## NEWSLETTER/COMMUNICATIONS

Mary Lynn Lemmon - Editor  
Joyce Jones - Proofreader

## NOMINATIONS

Susan Bure - Chair

## PUBLIC RELATIONS/WEBSITE/FACEBOOK

Walter Douglass - Chair  
Patti Blum  
Mary Lynn Lemmon  
Helen P. O'Planick

## WEBINAR COMMITTEE

Walter Douglass - Chair  
Holly Whiteside  
Troy Clawson  
Patti Blum

## CHAPTER BETTERMENT

Susan Bure

## SCHOLARSHIP FUND

Joyce Jones - Chair  
Susan Bure  
Patti Blum  
Troy Clawson

## SEMINARS & EVENTS

### National Conference

Patti Blum  
Walter Douglass

### East Working Together

Chuck Evans

### West Working Together

Patti Blum - Site Coordinator  
David Luczak

### PA/Local

Patti Blum  
Helen P. O'Planick

### Annual Conference

Holly Whiteside – Site Coordinator

## TAX PRACTITIONER LIAISONS

IRS – Helen P. O'Planick  
PA - David Luczak  
Local - Joyce Jones

## WEBSITE

Walter Douglass - Chair

# **2022 Calendar of Events**

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

<b>January 12, 8:30am (Wednesday)</b>	<b>Board of Director Zoom Meeting</b>
<b>May 12, 8:30 (Thursday)</b>	<b>Board of Director Zoom Meeting</b>
<b>May-Canceled</b>	<b>East Working Together</b>
<b>July 13, 8:30am (Wednesday)</b>	<b>Board of Director Zoom Meeting</b>
<i>July 24 - 28 (Sunday-Thursday)</i>	<i>National Conference Las Vegas, NV</i>
<b>September 14, 8:30am (Wednesday)</b>	<b>Board of Director Zoom Meeting</b>
<b>September-TBA</b>	<b>West Working Together</b>
<i>September 19 &amp; 20 (Monday &amp; Tuesday)</i>	<i>Tax Forum Orlando, FL</i>
<i>September 29 &amp; 30 (Thursday &amp; Friday)</i>	<i>Tax forum Atlantic City, NJ</i>
<i>October 19 &amp; 20 (Wednesday &amp; Thursday)</i>	<i>Tax forum Las Vegas, NV</i>
<b>October 23, 4pm-8pm (Sunday)</b>	<b>Board of Directors Meeting Penn Stater-State College, PA</b>
<b>October 24 &amp; 25 Meeting (Monday &amp; Tuesday)</b>	<b>Annual State Conference &amp; Membership Penn Stater-State College, PA **</b>

**\*\*Register @**

**<https://www.natptax.com/Chapters/Pages/PennsylvaniaChapterEducation.aspx>**

# **Welcome New Members**

The PA Chapter is honored to welcome these new members

## **JANUARY 2022**

Abigail Chaapel	Towanda
David Williams	Covington
James McLean	Lansdowne
Joann Hauer	Annville
Kirk Weston	Irwin
Justina Tushak	Erie
Teresa Robles	Reading
Dianne Hirsch	Furlong
Lorraine Hale	Lansdale
Perry Jackson	Philadelphia
Stella Feinberg	Havertown
David Szablowski	SinkingSpring
Barbara Klein	CliftonHeights
Melissa Schroder	Avondale
Bruce Goldstein	HuntingValley

## **FEBRUARY 2022**

James Averill	Clarion
Jena Vastag	Pittsburgh
Kana Iwahori	Millersville
Marvin Smith	Horsham
Francis Way	Dresher
Chris Carver	Forty Fort
Joshua Purdy	Petersburg
Amy Walter	W. Springfield
Murray Greenbeg	Ardmore

## **MARCH 2022**

Grzegorz Noga	Philadelphia
Gerald Zeigler	Waynesboro
Linda Warner	Windsor
Stephen Cuchara	Orwigsburg
Shauna Collins	Philadelphia
Lena Hicklin	Easton
Joy Siegman	Export
Michele Kelly	Philadelphia

## **APRIL 2022**

Martin Lawler	Mayfield
Bethany Hartman	Jersey Shore
Quanta Cabral	Philadelphia
Pamela Armitage	Wyomissing

## **MAY 2022**

Racine Carbit	Wynnewood
Diane Kute	Whitehall
Joseph Bissonette	Brookhaven
Mackenzie Quackenbush	Butler
Alane Giebner	Canton
Edwin Barrett	Roscoe
Christopher Keiluhn	Bala Cynwyd
Keith Staffaroni	Doylestown
Stephen Weaver	Hanover
Timothy Stabley	York
Ernest Kargbo	Aldan
Hyguens Barjon	Philadelphia
Maria Kusnierz	Birdsboro
Donald Wardwell	Lititz
Debra Robinson	Murrysville
Paige Barner	Lock Haven

## **June 2022**

Lindsey Shoop	E. Waterford
Devin Hamilton	E. York
Cheryl Messner	New Stanton
Roxanne Fox	New Stanton
Michael McGuire	Bensalem
Andrea George	Reading
James Barchiesi	Bethlehem
Jennifer Reddinger	Beaver
Joanne Natale	Hilltown
Cynthia Robinson	Pittsburgh
Jason Seibert	Lebanon
Josh Embree	Schwenksville
Howard Schwartz	Boothwyn
Kaye Hutchinson	Easton
Timothy Reed	Mountville
Kanthy Vaylay	Camp Hill
Anna Filippova	Richboro
Cecil Willis	Hatboro

# **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.
- 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.
- Send news articles that you feel would benefit our members

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

## **About PA – NATP**

### **Adding the Value of Local Benefits to the Power of your National Membership**

The National Association of Tax Professionals (NATP), founded in 1979, is a nonprofit professional association dedicated to excellence in taxation. NATP was formed to serve professionals who work in all areas of tax practice. Members include individual practitioners, enrolled agents, accountants, CPAs, attorneys, and financial planners.

The Pennsylvania Chapter has a great variety of educational opportunities regarding state tax issues and tax practice management. This ranges from informal round table discussions to formal seminars and speakers from the state taxation departments and others.

The Pennsylvania Chapter's annual meeting is an opportunity for you to get acquainted with other tax preparers in your state, build a peer network, make new friends as well as have an enjoyable experience. The Pennsylvania Chapter is an excellent opportunity for you to get involved with tax issues at the state level.

## **Awards Committee**

Do you know someone who goes above and beyond in providing tax services? If so let us know. Send us their name, address and in 30 words or less, why you feel they deserve to be chosen. Keep in mind they must be a PA-NATP member.

We would like to recognize your nominee at our Annual Conference. Please forward the info to our Awards chairperson, Charles Evans, Jr @ [evansjrc@verizon.net](mailto:evansjrc@verizon.net) , soon.

Please do not forget to indicate your own name and address.

Thank you.

# **PA TIDBITS & DOR & NEWS**

Submitted by Patti Blum

\*The five-digit code and name of the school district where the taxpayer lived on 12/31 of the tax year is what is to be entered on the return, regardless of where the majority of the year was spent.

## **\*Income items that are never taxable as compensation in PA:**

Federal active-duty pay earned outside PA

GI Bill benefits

Alimony

Child Support

Inheritance

Social Security/Railroad Retirement benefits

Unemployment compensation

Meals and lodging provided to an employee by the employer. Personal use of employer owned or leased property and/or services, at no cost or at a reduced cost, employer provided parking facilities, employer provided professional services paid for directly by the employer, premiums paid by the employer for group term life insurance, rental value of parsonage owned by the congregation, foster care, workman's compensation benefits, strike benefits, life insurance proceeds, employee contributions to a nonqualified deferred compensation plan, distributions from eligible PA retirements plans after retirement age.

## **\*Military Taxable Items:**

For PA PIT, armed forces include the Army, Navy, Air Force, Marine Corps, and Coast Guard. Compensation earned by PA residents in the armed forces serving on federal active duty outside PA is not taxable as compensation to PA. This includes housing allowances and a reserve unit's two-week required training. Military pay—including housing allowances received by a PA resident while not on federal active duty or not on federal active-duty training – is fully taxable regardless of where the military service in performed.

\***Executor Fees** are taxable as compensation to PA. This includes executor's fees paid to nonresident executors and administrators for estates in PA.

## **\*1099's**

If any Form 1099-R includes distribution Code 1 in Box 7, some or all of the distributions may be taxable for PA PIT. In order to calculate the amount taxable, the adjusted basis in the plan must be determined. If any Form 1099-R is from a retirement plan from the State Employees' Retirement System, PA School Employees' Retirement System, PA Municipal Employees' Retirement System, or U.S. Civil Service Commission Retirement Disability Plan, the distributions are **NOT** taxable for PA PIT regardless of the distribution code in Box 7 of the 1099-R.

If any Form 1099-R includes a distribution with Code D included with any other code in Box 7, the distribution is taxable as interest income for PA PIT purposes to the extent the distribution is taxable for federal income tax purposes.

## **\*Schedule UE**

A separate UE must be completed for each taxpayer and for each employer and occupation. Taxpayers who are tradesmen may complete one UE if they are working out of a union hall. Tradesmen may only include mileage for job locations that are more than 35 miles for the closer of the union hall or personal resident to the jobsite.

Expenses on the UE must be actual expenses; no per diem rates are allowed. Any expense that is reimbursed in whole or in part is not permitted.

## **\*Net Profits or Loss from Schedules C and F**

If a taxpayer had more than one business or farm or if a taxpayer or spouse each had separate businesses, you must submit a separate schedule C or Schedule F for each one. Taxpayer and Spouse income and losses must be determined separately. Taxpayer income may be offset with taxpayer losses within a class of income. However, taxpayer income may not be offset with spousal losses within a class of income and vice versa.

Business meals and entertainment expenses are allowed at 100% of customary and reasonable amounts expensed as opposed to the federal limit of 50%.

Sales tax on acquired property may be expensed currently rather than added to the basis of the property as required on the federal.

Depletion is an allowable deduction against income. However, cost depletion may be used but percentage depletion is not permitted.

The direct expensing of intangible drilling costs (IDC) under IRC 59(e)(2) is not allowable for PIT purposes. Taxpayers that directly incur IDC may elect to currently expense up to 1/3 of the IDC in tax years beginning after 12/31/2013. The remainder of the IDC may be amortized over 10 years. Any election to expense up to 1/3 of IDC must be made by the taxpayer incurring the IDC. A partner or shareholder may not make an election to expense IDC passed through from a partnership or S corporation.

## **\*Carryover Losses:**

PA law has no provisions for carryover losses to another year. All losses are reported in the year the transaction is completed.

## **\*Easements and Rights of Way:**

Easements and rights of way represent transfers of property and are reportable on PA Sch D. The seller must establish the original value of the ceded property in determining the basis.

Oil and Gas Pipeline or Well Access Easements and Rights of Way: Payments received for permanent rights of way and easements as well as express easements (15 years or longer in length) are considered a sale of a portion of the landowner's property. The percentage of square footage of the permanent easement divided by the total square footage of the entire property is the percentage of cost of the original purchase.



**The Department of Revenue** is preparing to transition all the business taxes it administers — including employer withholding tax, sales tax, and corporation taxes — into the Pennsylvania Tax Hub (PATH) system. That means that business taxpayers will be required to transition their accounts to **myPATH**, available at [mypath.pa.gov](http://mypath.pa.gov), starting in late November 2022.

This will affect users of e-TIDES, the current online filing and payment system for business taxpayers. The current **Pennsylvania Online Business Entity Registration (PA- 100)**, which is used for functions such as registering for a sales tax license, will also move to **myPATH** as part of this transition.

The Department of Revenue will be sending instructions directly to e-TIDES users to prepare them for this transition and let them know of the specific actions they'll need to take to transition their accounts to **myPATH**. Detailed information on the transition for business taxpayers is also available on the Department of Revenue's [myPATH information page](#).

#### **Business Taxes**

The following are tax types coming to myPATH, including, but not limited to:

- Booking Agent Tax
- Consumer Fireworks Tax
- Corporate Net Income Tax
- Gross Premiums Corporation Tax
- Gross Receipts Corporation Tax
- Individual Cigarette Excise
- Malt Beverage Tax
- Mutual Thrift Institutions Tax
- Other Tobacco Products
- Public Transportation Assistance
- Public Utility Realty
- Sales & Use Tax
- Shares Tax
- Small Games of Chance
- Unstampable Little Cigar
- Vehicle Rental Tax
- Wine Excise Tax
- Withholding Tax

The Department of Revenue's Customer Experience Center has released a series of **Revenue 411 informational videos** that provide taxpayers and tax professional with step by step instructions on how to use a variety of features in **myPATH**

To date, the Revenue 411 video library offer step by step instructions on topics such as:

- myPATH - Making Estimated Payments
- myPATH - Making Extension Payments
- myPATH - Making a Return Payment
- myPATH - Paying a Bill
- myPATH - Responding to a Letter
- 

To watch these videos and future step by step instructional videos visit the department's **Revenue 411** video Library



**STATE TAX LEGISLATIVE SUMMARY – JULY 2022**

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**Small Games of Chance (SGOC)**

**Act 49 of 2022 (SB 1159)** – Act 49 made the following change to the Small Games of Chance Act:

***Club Licensee SGOC Proceed Usage***

- **Proceed Usage Extension:** Extends the ability of club licensees to utilize proceeds from SGOC for operating expenses without following the 60/40 split until December 31, 2022.

**Tax Reform Code Changes**

**Act 53 of 2022 (HB 1342)** – Act 53 made the following changes to the Tax Reform Code:

***Corporate Net Income Tax***

**Rate Reduction:** The Corporate Net Income Tax rate will decrease as follows:

Tax Year	2023	2024	2025	2026	2027	2028	2029	2030	2031
<b>CNIT Rate</b>	8.99%	8.49%	7.99%	7.49%	6.99%	6.49%	5.99%	5.49%	4.99%

- **Market Sourcing of Intangibles:** This legislation codifies market sourcing rules applicable to intangible related receipts and provides specific guidance to taxpayers regarding how to source various items of intangible income. These include sourcing of royalties on intangibles used in Pennsylvania, such as patents and trademarks; sourcing of interest associated with loans to purchase land and buildings; sourcing of interest associated with vehicle loans; sourcing of credit card interest and fees; and a mechanism to handle all other types of intangible receipts.
- **Economic Nexus:** This legislation codifies the Department of Revenue-issued Corporation Tax Bulletin 2019-04, related to economic nexus, ensuring that businesses that are operating in Pennsylvania’s economic marketplace, but located out of state, are subject to Pennsylvania taxation in a similar manner to businesses with physical operations in Pennsylvania.

***Insurance Premiums Tax***

- **Fire Insurance Tax Fund (FITF)/Municipal Pension Aid Fund (MPAF) Modernization:** All insurance premiums taxes are to be deposited into the General Fund before being transferred to FITF and MPAF. Amounts transferred will be the greater of \$85 million or 8.5% for FITF and \$345 million or 38% for MPAF.

***Personal Income Tax***

- **Section 179 Deductions:** Section 179 property placed into service after December 31, 2022, may be treated as a deductible expense only to the extent allowable under Section 179 of the Internal Revenue Code, which currently is set at \$1 million.

- Current language caps deductible expenses at \$25,000. Pennsylvania will follow all future federal changes to Section 179 automatically.
- **Like-Kind Exchanges:** Effective January 1, 2023, the deferral of tax due on gains from like-kind exchanges of property are allowed.

### **Sales Tax**

- **Peer-to-Peer Car Sharing:** Applicable to sales at retail or uses beginning January 1, 2023, peer-to-peer car-sharing programs are subject to PA Sales and Use tax.
- **Computer Data Center Sales Tax Exemption Program:** The window of benefits received by certified data centers is expanded from 15 to 25 years.

### **Table Games Tax**

- **General Fund Transfer:** Effective July 1, 2022, tax revenue from table games shall be deposited into the General Fund rather than the Property Tax Relief Fund. The Title 4 provision under §13A62(C) was repealed, which required the transfer to the Property Tax Relief Fund when the Budget Stabilization Fund balance is higher than \$750 million.

### **Incentives, Credits and Programs**

- **Airport Land Development Zones:** Airport Land Development Zones and corresponding airport development tax credits are established.
  - The amount of the tax credit shall be equal to \$2,100 for each full-time equivalent employee in excess of the number of full-time equivalent employees prior to January 1, 2021. The amount of credit per job may not be changed by the legislature before June 30, 2025.
  - Tax credits may be applied against personal income (excluding employer withholding), corporate net income, bank and trust company shares, title insurance companies shares, and mutual thrift institutions taxes.
  - The Department of Community and Economic Development will be the lead agency for the program.

### **Dependent and Child Care Enhancement Program:**

- The Pennsylvania Dependent and Child Care Enhancement Tax Credit is established, which creates a refundable personal income tax credit calculated at 30% of the federal child and dependent care tax credit for those who qualified for the federal program.

### **City Revitalization & Improvement Zone:**

- The following changes are made to the City Revitalization & Improvement Zone (CRIZ) Program:
  - DOR is required to notify each contracting authority of all CRIZ report non-filers.
  - A CRIZ authority is permitted to provide financial assistance in the form of a grant.
  - Strengthens confidentiality provisions on usage of taxpayer data supplied to the authority from the department.

- **Keystone Opportunity Expansion Program:** The application deadline for the additional zones is extended from October 1, 2022, to October 1, 2023. The approval deadline is extended from December 31, 2022, to December 31, 2023.
- **Keystone Opportunity Zone Program:** The following changes are made to the Keystone Opportunity Zone (KOZ) Program:
  - Qualified businesses that receive an additional 10 years of KOZ benefits are able to extend the benefits to affiliates located within the same zone.
  - Any affiliate of a qualified business located within a zone that relocates to this zone will also qualify for the program.
  - Extensions will remain in effect if the original business that made the investment and jobs moves out of the zone if an affiliate remains.
- **Neighborhood Improvement Zone:** Strengthens confidentiality provisions on usage of taxpayer data supplied to the authority from the department.
- **Waterfront Development Tax Credit:** The total aggregate amount of tax credits available in any fiscal year for the Waterfront Development Tax Credit shall increase to \$5 million from \$1.5 million. The total aggregate amount of tax credits may not be changed by the legislature before June 30, 2025.
- **Research and Development Tax Credit:** The total aggregate amount of tax credits available for fiscal year award was increased to \$60 million from \$55 million. The credit maintains the 80/20 split for small businesses. Further, the total aggregate amount of tax credits may not be changed by the legislature before June 30, 2025.
- **Entertainment Production Tax Credit:** The following changes are made to the Entertainment Production Film Tax Credit Program:
  - The total aggregate amount of tax credits available in any fiscal year under the program shall increase to \$100 million from \$70 million. The total aggregate amount of tax credits may not be changed by the legislature before June 30, 2025.
  - Multi-film taxpayers or affiliates are allowed to submit alternative films to maintain DCED contracts under the program.
  - Productions by Pennsylvania film producers are allotted \$5 million of the cap. If no applications are approved, the allotment will be available for any approved applicant.
- **Entertainment Economic Enhancement Program:** The total aggregate amount of tax credits available in any fiscal year for the Entertainment Economic Enhancement Program (EEEP) Concert Tax Credit shall increase to \$24 million from \$8 million. The legislature cannot change the amount of tax credits that may be awarded under this program before June 30, 2025.

### ***Inheritance Tax***

- **Additional Transfer Exemption:** Transfers of property at death by a member of the military on active duty shall be exempt from inheritance tax. Effective September 6, 2022.

### ***Public Transportation Assistance Fund Car Sharing Daily Fee***

- The rate schedule for rentals of less than a day has been modified. The \$1.25 fee now applies to rentals of more than three but less than six hours; the \$2.00 fee applies to rentals of 6 hours or more.

- Peer-to-peer car sharing programs are now subject to the fee.

### **Fiscal Code Changes**

**Act 54 of 2022 (HB 1421)** – Act 54 made the following changes to the Fiscal Code:

- **One-Time Supplemental Property Tax Rent Rebate (PTRR):** Claimants who were approved for a rebate for property taxes or rent paid in 2021 will automatically receive a one-time supplemental rebate in addition to the original approved rebate. The one-time supplemental rebate shall be equal to 70% of the claimant's previously approved claim amount for the 2021 PTRR claims year.

### **Military Installation Remediation Projects:**

- Strengthens confidentiality provisions on usage of taxpayer data supplied to the authority from the department.
- Makes changes to the terms and qualifications for members of the authority's board.

### **Public School Code Changes**

**Act 55 of 2022 (HB 1642)** – Act 55 made the following changes to the Public-School Code:

- **Educational Improvement Tax Credit:** The total aggregate amount of all tax credits available in a fiscal year increases to \$340 million from \$225 million.
- **Opportunity Scholarship Tax Credit:** The total aggregate amount of all tax credits available in a fiscal year increases to \$65 million from \$55 million.

## **Advertising**

**Wanted Immediately:** Part-time tax preparer for New Castle area tax office. Must have some tax experience, preferably with Drake Software. Willing to train during the off-season. Please contact Joyce Jones at **724-924-9722**.

\*\* Your ad on this page can reach over 1200 PA tax professionals.  
See page 16 for more information

# **PA NATP Chapter Scholarship Fund**

Submitted by Joyce Jones

Hello to all PA-NATP members:

Hope you're enjoying your summer and digging yourselves out of tax extensions. I am sure you are also thinking about fall seminars and attendance costs. Take into consideration our PA-NATP Chapter Scholarship Fund. We currently have about \$3200 available for members who apply for scholarships.

To apply for a scholarship, you must complete the 2022 Scholarship application with the required information. Once completed, 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, 2022. Once received, 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.

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, 2022**

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 2022 SCHOLARSHIP APPLICATION

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE \_\_\_\_\_

SCHOLARSHIP FOR WHICH YOUO 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.**

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**Send completed application to**

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

## 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.



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**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  
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Rochester Mills, PA 15771

[mll.panatp@gmail.com](mailto:mll.panatp@gmail.com)  
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