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# **PA-NATP**

## **NEWS**



Volume 25, Issue 2

Summer 2013

## **President's Message**

Well, summer is almost over so I hope you all were able to enjoy some sun, have some fun and relax with friends and family. As the children get ready to return to school, our thoughts also turn to education. Although we have many choices for continuing education, you won't find any better education or at a more affordable price than what is offered by your PA chapter.



On September 19th PA-NATP, along with the IRS, PA DoR, PACPA, PAEA, and PSPA, will co-sponsor the Western Working Together Conference at the Regional Learning Alliance in Cranberry Township PA. That evening at 6:00 a Board of Directors meeting will be held at the Sports Grille in Cranberry. Members are always welcome to attend board meetings and get involved in your State Chapter. The following day (9/20) our West Seminar will be presented, also at the Regional Learning Alliance, from 8:00-4:30. Why not attend both these great events and receive 2 days worth of CE's?

On October 22nd our East Seminar will be held at the Holiday Inn in Breinigsville, PA. The same topics will be presented at both the West and East Seminars: Real Estate Ownership Issues, Introduction to Bookkeeping, HRA & HSA's, Retirement Plan Options for Small Business and an Open Discussion Speaker Panel.

The PA-NATP Annual Conference and Membership Meeting will be on November 18th and 19th at the Clarion Hotel and Conference Center in New Cumberland. The morning of the 18<sup>th</sup> will be devoted to a board meeting followed in the afternoon from 1:00-4:00 by Jaye Tritz (a National Instructor from Wisconsin) who will present Charities and Non Profits. That evening will feature cocktails, dinner, and the annual meeting. Our National Representative, Jerry Cannito from Charlotte, NC will be in attendance and available to hear your comments and answer questions. The evening will wrap up with entertainment from Eric Kearns "Voices of Legends". On Tuesday 11/19, David Braden from the Pennsylvania Department of Revenue will present the Pennsylvania PIT Update in the morning session and in the afternoon Jay Tritz will instruct on Estates and Trusts.

Your Board of Directors works very hard to serve you and bring you quality education. Please support our chapter and attend these great seminars. Complete agendas and registration forms can be found on our website [panatptax.com](http://panatptax.com).

Hope to see you at our seminars this fall.

Patti Schrader Blum,  
PA-NATP President

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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.

## Welcome New Members

The PA Chapter is honored to welcome these new members

May		June	
Gerald E Erbe, CPA	Allison Park	Rajesh B Shah, EA	Camp Hill
Charles Erwine	Bear Creek	Brandon M Bear	Carlisle
Brenna G Shutika	Bellefonte	Matthew J Cohick	Carlisle
Bernard P Rooney, Jr	Doylestown	Christopher L Farrands, CPA	Carlisle
Mohammad Choudhry	Easton	Karen R McFarland	Grove City
Bonnie L JayJohn, RTRP	Erie	Caterina Dell, EA	Huntingdon
Keith James, CPA	Henryville	Renee J Hoke	Loysville
Donna Graham	Homer City	Jennifer Perch, EA	Luzerne
Karen Baker, RTRP	Honey Brook	Sandra Jill Whaley	New Castle
Mitzie Laird	Howard	Charles J Hitchens	Philadelphia
Janell Ensminger	Lebanon	Michael A McGrath, CPA	Pittsburgh
Rhonda Haas, EA	Loysville	Anthony P Curatola	Villanova
Mohan Chander Jauhari	Macungie	July	
Diane Boatman, MPM	Monessen	Robert Scott, IV	Blue Bell
James J Ruggiero, Jr Esq AEP	Paoli	Keith A McGuigan, CPA CFP	Dallastown
Henry Jefferson	Philadelphia	Candace Dixon, E A	Elizabeth
Christine Bersani	Pittsburgh	Joseph Kampka	Matamoras
Thomas Charles Sutkins	Quakertown	George Thomas, CPA	Millersville
Melissa Belz	Wellsboro	Joseph Pugh	Phoenixville
Belinda M Frost	Wellsboro	Terry Marshall	Ridgway
Tamara Verwys, EA	Wind Gap	Wesley Jaster	Waynesboro
Joyce M Glatfelter	York	Juliette Rice	Wyomissing
		Jeanette Gray	Yeadon

### Be a Volunteer

The Chapter is always in need of volunteers to serve on its committees. Volunteers benefit the Chapter by bringing in new skills and fresh ideas. The volunteer benefits by not only establishing contacts with people and businesses that can be helpful in their own business but also from a sense of satisfaction in helping to accomplish the goals of the Chapter. Please contact Patti Blum at [widders@penn.com](mailto:widders@penn.com) or any Board member, whose contact information can be found at [www.panatptax.com/contact.html](http://www.panatptax.com/contact.html).

## 2013 Calendar of Events

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

<b>September 19</b>	<b>West Working Together Conference Regional Learning Center, Cranberry, PA</b>
<b>September 19</b>	<b>PA-NATP Board of Directors Meeting</b>
<b>September 20</b>	<b>PA-NATP West Seminar Regional Learning Center, Cranberry, PA</b>
<b>October 22</b>	<b>PA-NATP East Seminar Holiday Inn Conference Center, Breinigsville, PA</b>
<i>November 4 &amp; 5</i>	<i>1040 Workshops Doubletree Monroeville Convention Center, Monroeville, PA</i>
<i>November 6 &amp; 7</i>	<i>1040 Workshops Manufacturer &amp; Business Assoc. Conference Center, Erie, PA</i>
<b>November 18</b>	<b>PA-NATP Board of Directors Meeting</b>
<b>November 19</b>	<b>PA-NATP Annual Membership Meeting &amp; Dinner PA-NATP Annual Conference Clarion Hotel Conference Center, New Cumberland PA</b>
<i>November 18 &amp; 19</i>	<i>1040 Workshops Eden resort Inn, Lancaster, PA</i>
<i>November 20 &amp; 21</i>	<i>1040 Workshops Wyndham Garden - Philadelphia Airport, Essington, PA</i>
<i>November 25 &amp; 26</i>	<i>1040 Workshops Park Inn by Radisson, Mechanicsburg, PA</i>
<b>December 11</b>	<b>Agenda TBA Regional Learning Center, Cranberry, PA</b>

### Quick Reference Book Reminder

The order forms for Quickfinder and TaxBook reference books are now available on the NATP website

<http://www.natptax.com/taxstore/Documents/Quickfinder%20Order%20Form.pdf>

<http://www.natptax.com/taxstore/Documents/TheTaxBook%20Order%20Form.pdf>

PA-NATP receives a \$5.00 donation per book when 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.

## Why You Should Attend PA-NATP Live Education Events

Submitted by Dave Fleming, EA

In a time when so many options are available to earn CPE credits (print, internet, satellite conferences, etc.) why would anyone get up early and drive many miles to a live education event?

While I have used all of the above options to obtain continuing education, I still find that live education works best for me, particularly PA-NATP live education events.

My first experience with PA-NATP live education was in 2002 as I was nearing my first renewal term as an Enrolled Agent. I needed a few more CPE credits and PA-NATP was holding an event in Clarion which was very convenient to where I live. I was so impressed by the quality of the education, friendliness of the members, and economical pricing at that first event that I have looked to PA-NATP for continuing education ever since.

Following are some of the reasons I find PA-NATP live education events to be so beneficial:

1. PA-NATP live events offer state and local tax topics that often aren't available elsewhere. For instance, the annual conference in November has featured a PA tax update presented by David Braden, Assistant to the Director for Individual Taxes at the PA Dept. of Revenue. As an attendee, you have the opportunity to ask questions of a true expert.
2. Over the past few years, as we have transitioned to countywide collection of Local Earned Income Tax (EIT) in PA, sessions have been offered on the changes mandated by Act 32. Key players were included on panel discussions including Local EIT collectors.
3. The presenters at current PA-NATP live events have all been trained and certified by NATP. They are fellow tax professionals who have deep experience in the topics they present. Moreover, they are sincere people who care about their audiences.
4. Live events give you the opportunity to network with other professionals during the breaks and lunch. I have made many new friends at live events and have always learned something useful for my practice over lunch. I might also add that I have never left a PA-NATP conference hungry either!!
5. Your Board of Directors realizes that PA is a large state so they have endeavored to locate events around the state reducing driving distances and encouraging as many members as possible to attend live events.

When selecting continuing education for yourself, please consider PA-NATP for quality, affordable, relevant training. A listing of upcoming live education events is available on our website at <http://www.panatptax.com/education.php> I look forward to seeing you at the next conference!



Like us on [Facebook](#).

## Overview of 2013 PA-NATP Live Education

[West Seminar](#) – September 20 – [Regional Learning Center](#) - Cranberry

Education Program                      Real Estate Ownership Issues  
7 EA/CPA CPE Credits                  Introduction to Bookkeeping  
   HRA & HSA's  
   Retirement Plan Options for Small Business  
   Open Discussion Speaker Panel

[East Seminar](#) – October 22 – [Holiday Inn](#) – Breinigsville (Lehigh Valley)

Education Program - Same topics as West Seminar

[Annual Conference](#) – November 18 & 19 – [Clarion Hotel](#) – New Cumberland

Nov 18 Program -                      Charities & Non-Profits  
4 EA/CPA CPE Credits                  Annual Dinner, Membership Meeting & Entertainment

Nov 19 Program -                      PA Personal Income Tax Update  
4 EA / 8 CPA CPE Credits              Estates & Trusts

Half Day Seminar – December 11 – [Regional Learning Center](#) - Cranberry

Education Program details to be announced. Watch for updates.

Click on the links above for program details, registration and hotel information.

**Important:** When registering, be sure to include your PTIN and NATP membership #  
These are needed to insure proper crediting of CPE's.

## Celebrities Wanted:

Have you spoken publicly with respect to tax topics? Perhaps you have appeared on television or had articles published? If so, the Chapter of the Year Committee wants to hear from you. The Communications Section of the Chapter of the Year application awards points for members who have had articles published or made a public presentation. Documentation of such activities is required to be included with the application. Please forward information to Chapter President Patti Blum at [widders@penn.com](mailto:widders@penn.com). The application deadline is June 1 however the committee will collect the documentation throughout the year.

# 2013 NATP Annual Conference

Submitted by Patti S. Blum



If you didn't attend the NATP Annual Conference July 8-11th in Phoenix Arizona you missed out on some first class education, valuable networking, relaxed socializing, and fun entertainment - not to mention the beautiful scenery. I've been attending National Conference for over 10 years and every year I think is better than the last. This year was no exception.

The facility was excellent with the guest rooms, pools, restaurants, bars, and lounges in one area while a full service spa had its own wing. The conference center, ball rooms, and education were in another wing, all on one floor for easy access. Most of my time was spent inside the facility this year as the temperature hovered above 110 degrees every day. (I know it's a "dry" heat, but that's still too hot for me.)

Although the education is the main reason most of us go to conference, nearly as valuable are the great friendships and networking we find there. Our state chapter held a social gathering on Wednesday night which was enjoyed by all.

NATP always wants the location of our Annual Conference to benefit from our presence so each year a local charity is chosen to receive the proceeds from the charity auction and various chapter raffles. During the short week of Conference over \$44,500 was raised for this year's charity, The Arizona Children's Association. We should all be proud of our association and its member's generosity.

If you've never attended a National Conference, you will once again have the opportunity August 11 - 14, 2014 in Orlando Florida. I strongly urge you to make the effort to attend.



< *Minnesota Chapter*

## Chapter Showcase

*Kansas > Chapter*



As can be seen in the above photos, Chapter Showcase is a wonderfully entertaining event that allows the state chapters to showcase their state as well as their member's creativity. Unlike many prior years, Pennsylvania's effort this year (at left) didn't display much spirit. If you have an idea for how we can better showcase PA in 2014, please contact Chapter President, Patti Blum at [widders@penn.com](mailto:widders@penn.com).

# *NATP Instructor Certification*

By Kathryn Bowman, EA

Are you interested in becoming certified to teach at the Chapter level? I will relate my experience in becoming a certified instructor.

At the time, PA did not have enough interested people to hold a class in our area so Amy Gambler and I drove to Maryland and joined in their two day session. There were about 10 of us. At that time the required fee for the class was \$200 plus our hotel and travel expenses.

Greta Zeimetz was the National staff person leading the workshop. On the first day she covered the basics of presentation skills, audience analysis, adult learning and more. We were provided with several modules from existing NATP workshops and told to pick one to present the next day. That evening Amy and I worked for several hours on our presentations. I was very fortunate as Amy had her IPAD along so we each made a Powerpoint presentation. Others not having electronic equipment just used the paper easel which was not nearly as effective.

On the second day each of us went in front of the group and gave our presentation which by the way was timed and videotaped. I would not suggest going first or second as you can learn from the mistakes of others. We went about halfway. One man wore old jeans but I highly recommend wearing appropriate clothes as if you are presenting at a real life seminar because you are critiqued by each and every person in the room, especially the National staff person. And did I mention? On the second day one of the applicants was not there. Yes, one had already dropped out. By the end of that second day some of us had a certificate and some did not.

In the training requirements it states an instructor should have current tax experience, experience in conducting classroom presentations to groups of more than 25, professional verbal and written communication skills, positive people skills and a commanding presence without being overbearing or condescending.

Since I have taught many different tax classes to a variety of types and sizes of groups for over 25 years, it was not nearly as scary to me as I am sure it was to some. It was a very good learning tool and I thoroughly enjoyed the experience.

If anyone is interested in becoming certified, I will gladly answer any questions about my experience.

## **Become a Certified Instructor**

Certified Instructors are eligible to teach a variety of classes developed by National. (The Essential 1040 & Beyond 1040 Workshops are not included.) 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 join this select group and become a Certified Instructor? If enough individuals are interested in taking the two day certification course, we might be able to hold it in Pennsylvania next year. If you are interested in learning more or to have your name added to the list of students, please email Patti Blum at [widders@penn.com](mailto:widders@penn.com).

## *Highlights of 2013 State Tax Law Changes*

Following is a list of the more significant changes in state tax law for 2013 and beyond. For more information, review the department's [2013 State Tax Summary](#).

### **Tax Administration**

- Authorizes the Department of Revenue and the State Treasurer to mandate that payments of \$1,000 or more for corporation taxes, employer withholding and sales tax must be made electronically. Personal income tax is not required to be paid electronically. Effective Jan. 1, 2014.
- Requires electronic filing by third-party preparers who annually submit 11 or more state tax reports or returns. Effective immediately.
- Prohibits the Department from contracting with third parties to conduct field audits based on a contingent fee. Effective immediately.

### **Corporate Loans Tax**

- Repeals the corporate loans tax effective for tax years beginning after Dec. 31, 2013.

### **Sales and Use Tax**

- Effective 90 days following enactment, provides a sales and use tax exemption for aircraft parts, services to aircraft and aircraft components.
- Immediately reduces the appeal period for a sales tax license revocation from 90 days to 30 days.
- The additional 1 percent local Philadelphia sales and use tax authorized under Act 44 of 2009 is made permanent. The total Philadelphia sales and use tax is 2 percent.

### **Personal Income Tax**

- Effective Jan. 1, 2014, aligns Pennsylvania with federal rules to allow for a \$5,000 start-up business deduction in the year a new business is established.
- Effective beginning with tax year 2014, permits a taxpayer to recover intangible drilling costs as defined by federal rules by using either a 10-year amortization period or an election to currently expense up to one-third of the allowable costs and amortize the remaining costs over 10 years for personal income tax.
- Effective Jan. 1, 2014, authorizes actions by the department to improve tax compliance and administrative efficiency for pass-through entities such as partnerships, limited liability companies and S corporations. Provisions include:
  - Authorizes assessment at the entity level for understatements of income in excess of \$1 million by partnerships with eleven or more partners, or having at least one partner that is a corporation, limited liability company, partnership, S corporation or trust, or that elects to be subject to this provision. A similar provision applies to S corporations. These provisions do not apply to publicly traded partnerships.
  - Requires partnerships to maintain accurate lists of partners and addresses.
  - Requires estates and trusts to withhold Pennsylvania tax on PA-source income from nonresidents.
  - Requires nonresident estates and trusts to file Pennsylvania returns if they have Pennsylvania beneficiaries or PA-source income.
  - Clarifies that filing of PA-20S/PA-65 returns (pass-through information returns) and RK-1s and NRK-1s is mandatory.
- Effective Jan. 1, 2014, eliminates the resident credit for personal income tax paid to foreign countries.
- Extends and adds PA-40 refund donation options
  - Extends the Wild Resources Conservation, Organ and Tissue Donation Awareness and Military Family Relief donation options to Jan. 1, 2018.
  - Adds the Children's Trust Fund donation option effective Jan. 1, 2015.
  - Adds the American Red Cross donation option effective Jan. 1, 2015.
- In order to encourage tax compliance, authorizes the department to file citations with magisterial district judges against taxpayers collecting and not remitting employer withholding tax.

Continued on next page

## State Tax Law Changes

Cont'd from previous page

### **Corporate Net Income Tax**

- Requires the add-back of intangible expenses to income for interest, royalties, patents, trademarks, etc., between affiliated companies in certain instances. Effective for taxable years beginning in 2015.
- Clarifies the rules for the sales apportionment factor with regard to sale of services. Effective Jan. 1, 2014, the following sourcing rules apply:
  - The sale, lease, rental or other use of real property occurs at the location of the real property.
  - The rental, lease or licensing of tangible personal property occurs at the location of first possession of the property.
  - Sales of services occur at the point of delivery of the services.
- Increases the net operating loss deduction cap to \$4 million or 25 percent of Pennsylvania taxable income for tax year 2014 and \$5 million or 30 percent for tax year 2015 and beyond.
- Creates a minimum \$500 non-filing penalty for C corporations for tax years beginning after Jan. 1, 2014, in order to encourage greater compliance with the tax law.

### **Capital Stock/Foreign Franchise Tax**

The capital stock/foreign franchise tax phase out is extended to January 2016, reducing the rate according to the following schedule:

- Tax Year 2013 – 0.89 mills
- Tax Year 2014 – 0.67 mills
- Tax Year 2015 – 0.45 mills
- Tax Year 2016 and thereafter – 0.00 mills

### **Inheritance Tax**

- Effective July 1, 2013, provides a small business exemption from inheritance tax for a transfer of a family-owned business interest to one or more family members, provided that after the transfer, the family-owned business interest continues to be owned by a family member for a minimum of seven years after the decedent's date of death.
- The exemption is limited to qualified family-owned business interests, defined as having fewer than 50 full-time equivalent employees, a net book value of assets less than \$5 million, and being in existence for at least five years, as of the decedent's date of death. In addition, the principal purpose of the entity must not be the management of investments or income-producing assets owned by the entity.
- Specifies that any family-owned business interest no longer owned by a member of the decedent's family within seven years shall be subject to the inheritance tax in the amount that would have been paid for nonexempt transfers of property, plus interest.
- Requires annual certification to the department that the family-owned business interest qualifies for the exemption and notification to the department within 30 days if it fails to qualify.
- Does not apply to property transferred to the business within one year of the date of death unless the transfer is for a legitimate business purpose.

### **Tax Appeals Reform**

- Reorganizes the existing Board of Finance and Revenue by April 2014 by replacing the existing six members of the Board with three full-time members, who must be attorneys or certified public accountants having substantial knowledge of Pennsylvania tax law. Two members will be nominated by the Governor and confirmed by the Senate, and the third member is the Pennsylvania Treasurer or Treasurer's designee.

## *PA DoR Creates Schedule Au for Inheritance Tax Agricultural Exemptions*

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

The Department of Revenue has created Schedule AU, Agricultural Use Exemption form (REV-1197), for residents to claim inheritance tax exemptions established under Act 85 of 2012.

Act 85 of 2012 created two agricultural exemptions from Pennsylvania inheritance tax for estates of decedents dying on or after June 30, 2012: the Farmland Commodities, Easements and Reserves exemption and the Business of Agriculture tax exemption for working family farms.

Under the Farmland Commodities, Easements and Reserves tax exemption, transfers to lineal descendants or siblings of agricultural commodities, agricultural conservation easements, agricultural reserves, agricultural use property and forest reserves are not subject to inheritance tax.

Under the 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 is not subject to inheritance tax, so 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 decedent's 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.

To claim either exemption, Schedule AU must be completed and submitted with REV-1500, Inheritance Tax Return for Resident Decedents or REV-1737-A, Inheritance Tax Return for Nonresident Decedents. All inheritance tax forms and instructions are available on the department's website at [www.revenue.state.pa](http://www.revenue.state.pa).

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## *PRE-PAID E-911 SURCHARGE CLARIFIED FOR RETAILERS*

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

Effective July 1, 2011, pre-paid telecommunication services and wireless telephones became subject to a pre-paid wireless emergency 911 surcharge of \$1 per retail transaction, regardless of whether the service or pre-paid wireless telephone is purchased in person, by telephone, through the Internet or by any other method.

The pre-paid E-911 surcharge is to be charged and collected by a retailer in addition to any other charges or fees, but it is not to be included for purposes of calculating sales tax.

Pre-paid E-911 surcharges are to be reported on the sales tax return, which includes a separate line to report the surcharge. Retailers collecting and reporting the pre-paid E-911 surcharge must file electronically using e-TIDES, [www.etides.state.pa.us](http://www.etides.state.pa.us), or by TeleFile, 1-800-748-8299.

For more information on the pre-paid E-911 surcharge, visit the Online Customer Service Center at [www.revenue.state.pa.us](http://www.revenue.state.pa.us) or call 717-787-1064 and select Option 2 for sales and use tax.

## *Get Answers to Your ACA Questions*

NATP is here to help you and your clients comply with the new *Affordable Care Act (ACA)* regulations and tax provisions. While the primary purpose of this reform is to mandate that all U.S. residents obtain health insurance coverage, the law creates a host of tax credits and penalties on employers and taxpayers for failure to do so. In addition, there are several new rules that were created to raise the necessary funds to pay for this reform. Many of these provisions did not become effective until 2011 or later. It is especially important to note the effective date of each provision as many have become active in 2013 and more will become active in 2014.

To help guide you, here are several resources that are available to NATP members:

- ACA Provisions for Businesses
- ACA Provisions for Individuals
- Resources including: summaries, website links and coverage applications
- Education opportunities
- Frequently Asked Questions

For more information, go to [www.natptax.com](http://www.natptax.com) and click on the ACA button on the right side of the homepage.

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### *Managing Your Email*

Submitted by Samuel A. Wingard, RTRP

Many of you are probably like me and receive dozens of email messages everyday often making it difficult to keep the wheat winnowed from the chaff. Regardless of how you ended up on someone's email contact list, you don't need to continue receiving unwanted emails from companies and organizations. Most entities that send out emails give you the option of unsubscribing and NATP is no exception to this rule. NATP offers you a choice of topics about which you wish to receive emails. Here is the list:

- All promotional emails (this would be any product or service available from NATP)
- Chapter Weekly email
- All live workshop emails
- All e-education emails
- All webinar emails
- All National Conference emails
- All 1040 live workshop emails
- All EA live workshop emails
- All Tax Store emails

Simply log into your account at [natptax.com](http://natptax.com), then click on the link below and make your choices.

<https://www2.natptax.com/EWEB/DynamicPage.aspx?Site=NATP&WebCode=EmailSub>

“  
Minds are like parachutes. They only work when they are open.”  
.....Unknown

## The Financial Page

### Income & Expenses Year to Date

as of 31 July 2013

#### **REVENUES**

Dues	9,460.00
Incentive	1,455.72
Printed materials	570.00
Interest	3.90
<b>TOTAL REVENUES</b>	<b>11,489.62</b>

#### **EXPENSES**

Newsletter - Postage	22.90
Newsletter - Printing	57.84
Newsletter - Misc.	400.00
<u>SUBTOTAL</u>	<u>480.74</u>

#### **Administration -**

Telephone	4.94
Office Supplies	120.25
Bank Fees	201.93
Mileage	146.90
PA State Fees	70.00
<u>SUBTOTAL</u>	<u>544.02</u>

#### **Board of Directors -**

Conference Calls	695.05
Miscellaneous	
<u>SUBTOTAL</u>	<u>695.05</u>

#### **Committees -**

Conferences	500.28
Promotions	696.77
Web Site	215.20
<u>SUBTOTAL</u>	<u>1,412.25</u>

#### **Conferences -**

State Seminars	
Nat'l Conf Reimb	670.00
Nat'l Chptr Showcase	226.71
Nat'l Conf Misc	637.89
<u>SUBTOTAL</u>	<u>1,534.60</u>

#### **Scholarship**

500.00

TOTAL EXPENSES 5,166.66

**NET INCOME** 6,322.96

### Balance Sheet

#### **ASSETS**

##### Current Assets:

Commercial Bank Checking	14,412.33
Commercial Bank Savings	13,479.22
Commercial Bank PayPal	50.00
Accounts Receivable	_____

Total Current Assets: 27,941.55

Property and Equipment:	2,442.10
Equipment - Accum Depr	-2,260.00
	<u>182.10</u>

Total Property and Equipment: 182.10

##### Other Assets:

Deposits	_____
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Total Other Assets: \_\_\_\_\_

Total Assets: 28,123.65

#### **LIABILITIES AND CAPITAL**

##### Current Liabilities:

Scholarship Payable	_____
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Total Current Liabilities: \_\_\_\_\_

##### Long-Term Liabilities:

Total Long-Term Liabilities:	_____
------------------------------	-------

Total Liabilities: \_\_\_\_\_

##### Capital:

Retained Earnings:	21,800.69
Net Income:	6,322.96
	<u>28,123.65</u>

Total Capital: 28,123.65

Total Liabilities & Capital: 28,123.65

## *Synopsis of June 19 Board of Directors Meeting*

The meeting was called to order at 9:04am by President Blum with eleven present, two excused and one unexcused.

The secretary's report of the May 16<sup>th</sup> minutes had no corrections and was accepted.

Rich questioned our Sprint 800 phone bill. He will check to see if it can be billed quarterly since the bill is so small.

Rebecca stated we have 1386 members.

The Nominations Chair, David Fleming, will be questioning expiring term members to see if they will renew.

Patty T said a survey will be sent in fall about education.

Rebecca received the financials from Rich to audit the books.

Patty T sent the Chapter of the Year paperwork timely. It was our 25<sup>th</sup> anniversary, so hopefully we will win something.

All education is firm except the Annual.

The Dave Knickerbocker scholarship was given to Timothy Reithert, an accounting major.

Patti B said the West Working Together is scheduled for September 19<sup>th</sup> in Cranberry. The Chapter seminar will be the next day. It will be at the Alliance Learning Center.

The Annual is scheduled for November 18<sup>th</sup> and 19<sup>th</sup> at the Clarion Hotel in New Cumberland. Jaye Tritz will be teaching charities, nonprofits, estates and trusts. David Braden is scheduled for PA Update.

Drew has the Holiday Inn in Breiningsville contracted for the seminar in the East.

Under Old Business, Kathy said she can go to Lancaster and buy a quilted wall hanging for the auction.

Under New Business, Justina questioned a replacement for Rich as treasurer. Patti B explained we will need to have at least six people interested in becoming certified by National to teach at the state level.

Motion to adjourn at 11:35 was passed.

Respectfully submitted by Kathryn Bowman, Secretary

## *Synopsis of August 7 Board of Directors Meeting*

The meeting was called to order at 9:01am by President Blum with twelve present, one excused and one unexcused.

President Patti Blum discussed the National Conference President's Meeting and how the PA Chapter won the Membership portion of the Chapter of the Year award and \$150.

The secretary's report had no corrections and was accepted.

Rich explained how we can pay a dollar amount for our Sprint bill and then we will have a monthly credit since the bill is so small. The treasurer's report was accepted.

Rebecca stated we now have 1408 members.

The Nominations Chair, David Fleming, sent the Board Members a bio to review.

Patty T has the postcards containing the education agenda for the year ready to mail. The education will be posted on the website, listed in the newsletter and will go out in blast emails. A Survey Monkey will go out in November asking information about education for 2014.

The editor, Sam Wingard, stated he wants everything sent to him by August 16th for the next newsletter.

A workgroup will be formed to look into having another Chapter scholarship fund.

Motion to adjourn at 10:49 was passed.

Respectfully submitted by Kathryn Bowman, Secretary

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Greensburg, PA 15601

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Samuel Wingard

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## 2013 PA-NATP Board of Directors

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