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PA-NATP

NEWS



Volume 26, Issue 4

Winter 2014-2015

President's Message

As your newly elected President, I have set several goals for the Chapter for the upcoming year. One, creating an inventory of Chapter items with the location of such, has already been accomplished. The second, a redesign of our PA-NATP website will be considered by the Board of Directors in January.



Of course I would like to see several more items come to fruition in 2015. Those having to do with education are currently being reviewed and scheduled by our Education Committee. We envision offering a three day basic tax course and multi-state seminars this year. Since we are still in the midst of planning the 2015 education, details, as they are finalized, will be posted on our website, in our newsletter and announced in the Chapter Weekly email sent from National. A new location for our Annual State Conference is also being considered, possibly in the Carlisle area in November 2015.

I want to take this time to sincerely thank retiring PA Directors Justina Tushak, David Fleming, A.C. Stickel and Drew Stump for their time and dedication to the Board. I also want to especially thank Patti Blum for serving as Chapter President for the past two years. The 2015 Chapter officers will be 1st Vice President, Patti Blum, 2nd Vice President, Rebecca Mangold, Treasurer, Erica Knight, and Secretary, Samuel Wingard. Patty Turner, prior Education Chair has volunteered to chair the Education Committee again for 2015. And finally I want to welcome new Directors JoAnn Palmieri of Pittsburgh, Thomas Hauke of Plumsteadville and Paul Pascuzzi of Clarendon.

I request any of you to share your ideas and suggestions concerning the PA Chapter directly with me via either my email or phone and we always welcome any time you can spare to help us with Chapter projects. You will find contact information for all the Board Directors at the end of this newsletter.

Speaking for the entire Board of Directors, we hope you had a memorable and joyous holiday season and wish you the most prosperous and least stressful tax season ever.

Kathryn Bowman, EA
PA-NATP President

Issue at a Glance

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Welcome New Members

The Pennsylvania Chapter is honored to welcome these new members.

| October | | November | |
|-------------------------------|---------------|-----------------------|----------------|
| Thomas James Domin, MBA, CCPS | Allentown | Carol L Kauffman, EA | Belleville |
| Judith S Wolfe | Bethlehem | Sam Savoca | Bethel Park |
| Mila Kabak | Holland | Hassan Razzak, RTRP | Lancaster |
| Jason Karr | Mechanicsburg | Tina J Raup | Lewisburg |
| Mary Puzak | Murrysville | Bob Bisceglia, RTRP | Mars |
| Donna Barnish, EA | Perkasie | Kattia L Farguharson | Norristown |
| Khristina Barnes | Philadelphia | Don Bordner, EA | Northumberland |
| Jeffrey Thomas | Philadelphia | Trina Brookens, EA | Orrstown |
| Anthony P Forbes, EA | Pittsburgh | Randee Mellon | Penndel |
| Kelin Reynoso-Benjamin | Reading | Aeesha Mosley | Philadelphia |
| Diana Lynn Baxter | Sidman | Sherry A Keiper | Pocono Pines |
| Sandra L Felker, CPA | Wyomissing | Armand J Wamba | Saylorsburg |
| | | Robert McDonald, CPA | Scranton |
| | | Bharat Parekh | Sellersville |
| | | Donna Strobe Esposito | Towanda |
| | | Marianne Sarazin | West Chester |

Tentative 2015 Calendar of Events

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

| | |
|------------------------------------|--|
| January 6, 9AM – 12AM | Board of Directors Teleconference |
| May 7 | Education Committee Teleconference |
| May 19 | Board of Directors Meeting Meet & Greet, State College |
| June 19 | OH/PA/WV? Multi-State Seminar, Cranberry |
| June 25 | OH/NY/PA Multi-State Seminar, Erie |
| July 9, 9AM – 12AM | Board of Directors Teleconference |
| July 15 | Meet & Greet, Philadelphia Area |
| <i>July 20 - 23, 2015</i> | <i>NATP National Conference, New Orleans</i> |
| August 6 | NY/NJ/PA Multi-State Seminar, Wilkes-Barre |
| August 13 | NY/NJ/MD/DE/DC Multi-State Seminar Philadelphia Area |
| September 18, 9AM – 12PM | Board of Directors Teleconference |
| September 25? | West Working Together Regional Learning Center, Cranberry |
| October 21-23 | Basic 1040/PA-40 Course, Lancaster |
| November 4 November 5-6 | Board of Directors Meeting Annual State Conference, Carlisle? |

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/2014%20Quickfinder%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.

PA-NATP Holds a Successful 2014 Annual Conference

Submitted by Samuel Wingard, RTRP

By nearly every measure, the 2014 PA-NATP Annual Conference would likely have to be judged a success. (1) With approximately 50 attendees, this was the best turn-out for the Annual in several years although it still only represents a disappointing 4.5% of our membership. (2) The education topics offered were both timely and comprehensive. (3) The instructors were all top notch. And oh yes, I thought the all the food was really good. That is not to say there weren't some downsides. Due to another conference that was being held at the hotel, we were definitely cramped for space and the chairs had to be the most uncomfortable imaginable. Our apologies for that; we'll make sure that never happens again.

The conference began with a presentation on the Affordable Care Act by John Sheeley, EA, a nationally recognized instructor. I had attended several seminars on the ACA and this was by far the best. Mr. Sheeley made this complex subject quite understandable and his speaking style easily held everyone's attention. The text that accompanied the presentation was clear and succinct and will undoubtedly be a valuable reference during the upcoming tax season.

After lunch, Mr. Sheeley delivered a 2 hour ethics discussion entitled Ethics in the Post Loving World. Again, I have attended numerous ethics talks but Mr. Sheeley's presentation and delivery style made this rather dry topic interesting.

Education for the first day of the conference wrapped up with a presentation on Health Savings Accounts and Health Reimbursements Arrangements. PA-NATP Vice President and Education Committee Chairperson Patricia Turner, EA, skillfully lead the group through the intricacies of these programs. This also was a very timely topic as some changes to these programs have been necessitated by the ACA.

That evening the Annual Membership Meeting was held. Two amendments to the Chapter bylaws were voted on and passed. Three new Directors were elected to the PA-NATP Board (see the following article). Jean Millerchip, NATP National President, addressed the gathering and commended the PA Board of Directors for their work. She also urged members to get involved with their Chapter. She went on to enumerate the many benefits of NATP membership and stated that, due to the increased complexity of the tax code and new regulations on tax preparers, membership is even more valuable now. The Annual Meeting concluded with the awarding of some very valuable door prizes. Jerry Ann Spangler from Carlisle won a free registration to the 2015 National Conference in New Orleans; Steve Brooks from Stroudsburg won a free registration to the 2015 PA Annual Conference and A.C. Stickel from Altoona won a 2014 Quickfinder. The chrysanthemum center pieces, along with 25 Staples gift cards, were awarded to Charles Evans, Robert Houser, Paul Pascuzzi, Janet Gross, Elizabeth Brown, Susan Bure and Steve Brooks. Finally, Doreen Pensyl and Kathleen Kramer each won a bottle of wine.

Following the Annual Membership Meeting, four roundtable discussions were held. The topics included Common Errors on PA Returns moderated by Kathy Bowman, PA Sch. UE moderated by Rebecca Mangold, PA Sch. G moderated by Patty Turner and Local Issues moderated Drew Stump.

The next morning David Braden, CPA and Assistant to the Director of the PA Dept. of Revenue delivered his always much anticipated update of PA Individual Taxes. While PA PIT regulations change very little from year to year, a couple of changes are in store for 2014 returns as well some significant changes to several PA-40 forms. See the article elsewhere in this newsletter for more information. Mr. Braden's presentation was quite unexpectedly interrupted when an assortment of fully costumed clowns burst into the room. They were attendees of that other previously mentioned conference at the hotel. After a few minutes of typical clown foolishness, they departed but not before providing everyone with some good laughs and welcome relief from the day's toil.

As part of its Annual Conference, the PA Chapter always holds a silent auction in order to raise funds for the Dave Knickerbocker Scholarship Fund. This year a total of \$896 was raised for the scholarship fund. As part of our charitable efforts, a toy collection for Toys for Tots was also held with a large number of toys being collected.

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If you were one of the 1050 PA-NATP members who did not attend this year's state conference, I hope you see now what you missed and will make plans to join us in 2015. It's a good bet that it will be time and money well spent. 2015's conference will be held November 5th & 6th. The location has not yet been finalized so watch your email or check our website for an announcement. We'll hope to see you there.

Scenes from the 2014 PA Annual Conference



*John Sheeley
Instructor*

*Jean Millerchip
NATP President*

*Left to Right New Board Directors
Paul Pascuzzi & JoAnn Palmieri
Retuning Directors Rebecca Mangold & Joyce Jones*

*2015 PA-NATP
Board of Directors*

3 Join PA-NATP Board



JoAnn Palmieri

JoAnn is the Founder and President of Palmieri & Associates in Pittsburgh. Her affinity for insurance and financial matters began 25 years ago when she founded her company which provides tax preparation, retirement planning and various financial products. Her goal is to provide highly personalized advice to clients in order to help them identify tax savings through safe financial products and utilize tax strategies available to seniors to protect their assets and produce income.

JoAnn's dedication to her customers and the community was recognized when she received the 2005 Athena Award given by the Northern Allegheny County Chamber of Commerce. This award is recognized internationally as the premier honor for excellence in leadership among business, professional and community leaders. In addition to NATP, JoAnn is a member of the Pennsylvania Society of Tax & Accounting Professionals, the Society of Certified Senior Advisors and the Certified Long Term Care Association. JoAnn is a lifelong resident of the Pittsburgh area.



Paul Pascuzzi

Paul operates Pascuzzi Accounting & Tax Service which offers tax preparation, tax planning, business and accounting services. He is an Enrolled Agent, holds a Bachelor of Business Administration Degree from Clarion University, an MBA from Gannon University and has been involved in the tax and accounting profession for over 35 years. For 25 years he was employed as a controller and financial analyst for the OSRAM Sylvania Corp in Warren PA where he oversaw the implementation of systems to improve business operations, long range planning, budgeting and forecasting. He currently is the Fiscal Director for the County of Warren.

Paul is very active in his community serving as president of the Clarendon Borough Council and Clarendon Fire Dept as well as a member of the Warren County Planning Commission and various other civic organizations. He has also been a Boy Scout Troop and Cub Pack Leader. He resides in the town of Clarendon which is located in the Allegheny National Forest.



Tom Hauke

Tom has been practicing as a Certified Public Accountant since 1970, holding licenses in both New York and New Jersey. His early career spanned multiple organizations, including extensive experience in public accounting with Ernst & Young (formerly Arthur Young & Co.), and Pricewaterhouse Coopers LLP (formerly Coopers & Lybrand), as well as public company experience with Union Pacific Corporation in New York City for approximately ten years. His interest though was working with individuals and small and medium sized companies that encouraged his professional curiosity and presented challenges requiring innovative solutions.

This desire to be involved as an innovator and recognized professional lead to the formation of his Certified Public Accounting firm located on Wall Street where he served as Partner-in-charge of the Tax Practice for 24 years. Since dissolving that partnership in 2004, he has operated his own firm in both NYC and Pennsylvania offering accounting, business advisory services, and tax consulting and planning services to clients who span multiple states and internationally. His company is also a Certified QuickBooks ProAdvisor.

Continued on next page

3 Join PA-NATP Board

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Throughout his career Tom has been active as a discussion leader and teacher of taxes, having served as an adjunct professor of accounting for several years. During the past 15 years, his company has focused on teaching tax professionals and those who aspire to be involved in the profession. His company is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing education credits on the National Registry of CPE Sponsors, and is approved by the IRS and the PA State Board of Accountancy as a qualified sponsor of Continuing Education (CE's) credits. Tom has an MBA in finance and most recently was recognized by the American Institute of Certified Public Accountants and the Chartered Institute of Management Accountants with the Chartered Global Management Accountant (CGMA) designation for his years of experience guiding businesses through the maze of finance and planning issues. Tom is a resident of southeastern PA in Plumsteadville.

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 volunteers benefit 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 Kathy Bowman at kbowmanea@comcast.net or any Board member whose contact information can be found at the end of this newsletter.

TAX PROFESSIONAL E-SERVICES CENTER



Tax professionals are encouraged to use the Department of Revenue's Tax professional e-Services Center for easy access to clients' tax information.

Visit the department's [Online Customer Service Center](#) or call 717-787-1392

If it weren't for the last minute, nothing would ever get done.

- Anonymous

PIT Update for 2014 Returns

Submitted by Samuel Wingard, RTRP

As is usually the case, there are very few changes to PA Personal Income Tax regulations for 2014; however, there are some significant changes in the layout of 2014 forms that will require some getting used to. These form changes were necessitated by the eventual planned change-over by the Dept. of Revenue to their new integrated tax system. The following brief list of changes is not intended to be all inclusive and the PA-40 instructions should be carefully reviewed.

Probably the most noteworthy regulation change this year involves the credit for taxes paid to another state. The definition of state has been changed to include only a state or territory of the United States. A credit for taxes paid to a foreign country is no longer permitted.

Two other changes, although not often encountered, should be mentioned: An election can now be made to directly expense up to \$5000 of start-up costs and a similar election made for 1/3 of intangible drilling costs. If the election is not made or if there are expenses in excess of these figures, start-up costs must be amortized over 180 months and IDC's amortized over 10 years.

On the PA-40 form itself there are two items to note: 1) If the Married Filing Separate status is used, the spouse's social security number must now be shown. 2) Two new charities have been added: the PA Children's Trust Fund and the American Red Cross. The lines for indicating which charity is to receive a donation have been changed. There is now a box to enter a code corresponding to the desired charity and a box to indicate the amount of the donation.

Significant changes have been made to PA-40 Schedules A & B. The schedules have been separated and each now occupies one entire page. If reporting the same amount of interest and dividends on both federal and PA returns, neither schedule is required regardless of the amount. When there is a difference between the federal and PA amount, these expanded schedules must be completed. Several lines have been added where the federal/PA differences are to be identified.

Like Schedules A & B, Schedules J & T have been separated and appear on their own forms.

Schedules C-EZ, G-R and G-S have been eliminated.

On Schedule D each gain/loss transaction no longer needs to be separately identified. A summary from a broker statement may be used if the property is listed on an exchange.

A number of changes have been made that affect the filing of PA-41. You must attach a copy of the Federal Form 1041 and maintain an accurate list of beneficiaries. A \$250 penalty may be assessed if you fail to provide Schedules RK-1 or NRK-1 with the return. Non-resident estates and trusts that have a PA resident as a beneficiary must file a Form PA-41. Estates and trusts must also file a new Schedule N if PA-source income is distributed to a nonresident beneficiary. Schedule N is used to calculate the PA-source income, nonresident beneficiary distributed/distributable income and the nonresident withholding amount. Tax must now be withheld at a rate of 3.07% on income distributed/distributable to nonresidents. Changes were also made to PA-41 Schedules A & B similar to those made to PA-40 Schedules A & B.

Lastly, some changes have also been made to the PA-1000, Property Tax/Rent Rebate form. An oval has been added to indicate if filing on behalf of a decedent. Schedule A has been moved to its own separate form and Schedules B, D & E are now all on one form. Schedule F has been moved to a form with a new Schedule G which is used to calculate annualized income. The number of days and not the number of months must now be used when calculating pro rata amounts on Schedule A and G.

As previously mentioned, this is a brief summary of changes. The official instructions should be consulted in all circumstances.

REVENUE DEPARTMENT RELEASES

NOVEMBER 2014 COLLECTIONS

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

Pennsylvania collected \$1.7 billion in General Fund revenue in November, which was \$5.6 million, or 0.3 percent, more than anticipated, Secretary of Revenue Daniel Meuser reported today. Fiscal year-to-date General Fund collections total \$10.6 billion, which is \$109 million, or 1 percent, above estimate.

Sales tax receipts totaled \$749.4 million for November, \$5 million above estimate. Year-to-date sales tax collections total \$4 billion, which is \$49.4 million, or 1.3 percent, more than anticipated.

Personal income tax (PIT) revenue in November was \$701.7 million, \$1.3 million above estimate. This brings year-to-date PIT collections to \$4.2 billion, which is \$10.8 million, or 0.3 percent, below estimate.

November corporation tax revenue of \$58.4 million was \$3 million above estimate. Year-to-date corporation tax collections total \$863.1 million, which is \$86.1 million, or 11.1 percent, above estimate.

Inheritance tax revenue for the month was \$65.4 million, \$10.1 million above estimate, bringing the year-to-date total to \$449.6 million, which is \$90.3 million, or 25.1 percent, above estimate.

Realty transfer tax revenue was \$25 million for November, \$9.6 million below estimate, bringing the fiscal-year total to \$175.6 million, which is \$27.2 million, or 13.4 percent, less than anticipated.

Other General Fund tax revenue, including cigarette, malt beverage, liquor and table games taxes, totaled \$130.6 million for the month, \$2.5 million above estimate and bringing the year-to-date total to \$595.2 million, which is \$2.5 million, or 0.4 percent, below estimate.

Non-tax revenue totaled \$2.5 million for the month, \$6.6 million below estimate, bringing the year-to-date total to \$313.7 million, which is \$76.3 million, or 19.6 percent, below estimate.

In addition to the General Fund collections, the Motor License Fund received \$204 million for the month, \$10.5 million above estimate. Fiscal year-to-date collections for the fund – which include the commonly known gas and diesel taxes, as well as other license, fine and fee revenues – total \$996.3 million, which is \$13.8 million, or 1.4 percent, above estimate.

For more information, visit 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.

The Financial Page

| PA-NATP Profit & Loss Jan 1 thru Dec 31, 2014 | | Expense | |
|--|------------------|-----------------------------|------------------|
| Income | | Administration | |
| Dues | | Bank Fees | 115.59 |
| Incentive | 485.86 | Copies | 2.30 |
| Member | 11,528.00 | Insurance | 150.00 |
| Total Dues | 12,013.86 | Mileage | 221.20 |
| Seminars/Conferences | | Miscellaneous | 136.47 |
| New Cumberland | 6,389.00 | Office Supplies | 219.00 |
| Lancaster | 1,808.00 | Officer Reimburse. | 900.00 |
| State College | 285.00 | PA State Fees | 5.00 |
| Cranberry Twp | 1,827.00 | Postage | 95.37 |
| Total Seminars/ Conf. | 10,309.00 | Telephone | 89.22 |
| Interest | 12.33 | Website | 576.78 |
| Printed Materials | | Total Admin. Expense | 2,510.93 |
| Sales Tax Collected | 273.45 | Board of Directors | |
| Handouts | 2,758.25 | Conference Calls | 346.29 |
| PA Books | 2,054.20 | Meals | 1,123.67 |
| Total Printed Materials | 5,085.90 | Meeting Fees | 1,560.00 |
| Scholarship Receipts | | Mileage | 5,047.00 |
| Cash Donations | 284.20 | Miscellaneous | 179.00 |
| Silent Auction | 612.00 | Total BoD Expense | 8,255.96 |
| Total Scholarship Rcpts. | 896.20 | Committees | |
| TMI Commissions | 1,441.00 | Education | 282.11 |
| Total Income | <u>29,758.29</u> | Nominations | 26.12 |
| | | West Working Together | 102.80 |
| | | Total Committees | 411.03 |
| | | Depreciation | 436.85 |
| | | Seminars/Conferences | |
| | | New Cumberland | 9,694.07 |
| | | Lancaster | 2,502.85 |
| | | State College | 665.42 |
| | | Cranberry Twp | 3,286.06 |
| | | National | 938.81 |
| | | Total Seminars/ Conf. | 17,087.21 |
| | | Newsletter | |
| | | Editor | 800.00 |
| | | Postage | 42.80 |
| | | Printing | 137.16 |
| | | Total Newsletter | 979.96 |
| | | Printed Material Exp | |
| | | Materials & Copying | 772.66 |
| | | Credit Card Fees | 240.23 |
| | | Postage | 431.15 |
| | | Sales Tax | 54.36 |
| | | Total Printed Material | 1,498.40 |
| | | Refunds | 15.00 |
| | | Total Expense | <u>31,195.34</u> |
| | | Net Income | <u>-1,437.05</u> |



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Meeting Synopsis

Continued from previous page

The following committee reports were made:

- Chapter of the Year: Chair Patty Turner reported that PA received an honorable mention in the 2013 competition.
- Education Committee: Chair Patty Turner related the difficulty in obtaining seminar material from speakers in a timely manner. She also reported that the Education Committee's Nov. 4th teleconference was postponed until a later date to be determined.
- IRS/Practitioner Liaison: Chair Justina Tushak was unable to attend today's meeting and emailed her report concerning the fall meeting in Philadelphia where the Affordable Care Act and correspondence & issue management resolution were discussed.
- Membership: Chair Rebecca Mangold reported that current membership stands at 1100.
- Newsletter: Editor Sam Wingard reported that the Autumn issue has been posted to the websites. Winter issue will be published the end of December with a mid-December deadline for submissions.
- Nominations: Chair Sue Bure briefly reviewed the nomination process and introduced nominee JoAnn Palmieri. Bios for her and nominee Tom Hauke were distributed.
- Public Relations: Chair Patty Turner reported that there would be no new survey on Survey Monkey because the submission deadline had passed. Patti Blum mentioned our exposure on the Facebook tax pro board.
- Scholarship: Chair Justina Tushak was unable to attend today's meeting and emailed the following report: The balance in the fund is \$8739.82 and is growing nicely. Information exchange with the school committee remains an issue. A question was raised as to whether or not the Chapter had met the \$5000 "vesting" level. It was decided that we will contribute whatever amount remains in order to reach \$5000.
- Tax Authority: Chair A.C.Stickel briefly discussed the Philadelphia "super credit".
- Website: Chair Patti Blum stated that she would have the website updated to remove the 800 number.

The following seminar reports were then given:

- Working Together – Patti Blum Reported that the West wrap-up session would be held soon. Also mentioned, the possibility that 2015 registration money would not be funneled thru our Chapter.
- RCT-101 – Education Chair Patti Turner reported that feedback from the event was very positive. Two walk-in's were registered.
- Annual Conference – Education Chair Patty Turner stated registration this year was the best in 6 years. Giveaways tomorrow will include a 2015 National and PA Annual Conference registration and a Quickfinder. The Board was reminded that everyone must complete 4 BOLTS courses by June in order for the Chapter to receive another free National Conference registration.

Under Old Business:

- Bylaw Committee Chair Drew Stump reported all was ready for tomorrow's vote on amendments.
- 2015 Seminar Planning – to be deferred to Education Committees December meeting.
- Erica Knight passed out the New Director Orientation binders. It was stressed that this is to be a work in progress and any additions that need to be made should be forwarded to her for dissemination.

It was realized that a decision needed to be made concerning Opt In/Opt Out of seminar registrations by National. After a brief discussion it was decided that we would Opt In.

Under New Business:

- After discussion the Board appointed Tom Hauke to the seat vacated by Justina Tushak who resigned. JoAnn Palmieri was then appointed to fill the vacant seat expiring in 2016.
- The invitation to the Chapter from National to join in the NATP Summit on May 5th was discussed. Erica Knight was selected as the Chapter's representative with her travel expense reimbursed.
- The 2015 calendar was then discussed and tentative meeting dates were chosen.
- Directors were asked to consider what offices they might be interested in assuming in 2016.
- It was decided that in the future the Education Committee would set the price of seminar material that is offered for sale.

The meeting adjourned at 8:40 PM.

Submitted by Samuel Wingard, PA-NATP Secretary

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.

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

Erica L. Knight
PO Box 219
212 Main St.
Bernville, PA 19506

Send ads to the newsletter editor:

Samuel Wingard
2652 Barnard Rd
Dayton, PA 16222
sam1040@windstream.net

2015 PA-NATP Board of Directors

Terms Ending 2015

Terms Ending 2016

Terms Ending 2017

| | | |
|---|---|---|
| Kathryn Bowman, EA Lebanon, PA 17042 717-273-2742 kbowmanea@comcast.net | Patti Blum Sheffield, PA 16347 814-968-5919 widders5@windstream.net | Joyce Jones, EA New Castle, PA 16101 724-924-9722 joycejones@zoominternet.net |
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| Vacancy | JoAnn Palmieri Pittsburgh, PA 15237 12-369-7170 joann_palmieri@msn.com | |