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PA-NATP **NEWS**



Volume 25, Issue 1

Spring 2013

President's Message



Wow, we survived another tax season! That was no small feat this year. With congress not passing the finalized regulations until after January 1st, our software companies had to scramble to get the necessary updates to us. We waited and wondered how many different times they would change the beginning date for e-filing and then waited even longer to be able to include returns with certain forms attached. I hope you've been able to regroup, recharge, and take a little time for rest and relaxation.

Your chapter is planning a very busy year with great educational opportunities where you can obtain quality education and network with other professionals at an affordable price close to home. Our Western seminar will be September 20th in Cranberry Township; Our Eastern Seminar will be October 22nd in the Lehigh County area and our Annual Conference will be November 18th and 19th in Mechanicsburg. We will also try something new this year. On December 11th a half day educational seminar in Cranberry Township will include 2 hours of ethics and 2 hours or tax updates. Visit our website www.panatptax.com to find information on all the upcoming educational opportunities, chapter news, and other information.

Your Board of Directors works very hard to serve you and would appreciate any suggestions or ideas on how we can improve your experiences with us. We are always looking for volunteers. Our contact information can be found on the website.

The National NATP Conference will be held July 8-11 in Phoenix, Arizona. If you've never attended a National Conference, I urge you to attend. The Pennsylvania Chapter will host a gathering there for attendees from our state. (Watch the bulletin board in the registration area for details) Hope to see all of you at one or more of our seminars.

Patti Schrader Blum
PA-NATP President

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2013 Calendar of Events

Note revised dates for some events

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

June 19	PA-NATP Board of Directors Teleconference
<i>July 8 – 11</i>	<i>NATP National Conference JW Marriott Desert Ridge Resort & Spa, Phoenix, AZ</i>
August 7	PA-NATP Board of Directors Teleconference
<i>August 19 - 21</i>	<i>S Corp Workshop Eden Resort Inn, Lancaster, PA</i>
<i>August 22</i>	<i>Final 1040 & Estate 1041 Workshop Eden Resort Inn, Lancaster, PA</i>
September 19	West Working Together Conference Regional Learning Center, Cranberry, PA
September 19	PA-NATP Board of Directors Meeting
September 20	PA-NATP West Seminar Regional Learning Center, Cranberry, PA
October 22	PA-NATP East Seminar Holiday Inn Conference Center, Breinigsville, PA
<i>November 4 & 5</i>	<i>1040 Workshops Doubletree Monroeville Convention Center, Monroeville, PA</i>
<i>November 6 & 7</i>	<i>1040 Workshops Manufacturer & Business Assoc. Conference Center, Erie, PA</i>
November 18	PA-NATP Board of Directors Meeting
November 19	PA-NATP Annual Membership Meeting & Dinner PA-NATP Annual Conference New Cumberland Area
<i>November 18 & 19</i>	<i>1040 Workshops Eden resort Inn, Lancaster, PA</i>
<i>November 20 & 21</i>	<i>1040 Workshops Wyndham Garden – Philadelphia Airport, Essington, PA</i>
<i>November 25 & 26</i>	<i>1040 Workshops Park Inn by Radisson, Mechanicsburg, PA</i>
December 11	Half Day Ethics & Updates Regional Learning Center, Cranberry, PA

Welcome New Members

The Pennsylvania Chapter is thrilled to welcome these new members:

December		January	
Robert Martin Latch	Allison Park	Lauri Paxton, PB PTP	Beaver Falls
Charles Welde	Chadds Ford	John W Nicoletto	Bloomsburg
Gary P Walker, EA	Exton	Thomas Anthony Pawlowicz	Butler
Daniel S Ail, CFP	Hershey	David L Kunsman, CPA	Easton
Tina McHugh, RTRP	Oxford	Howard L Schwartz, JD MBA	Linwood
Carl D Ellis	Philadelphia	Roderick F Mason, CPA	Mechanicsburg
Amy Nase	Quakertown	Colleen McDonough Gilardi	Pittsburgh
Robert Lee Houser	Thomasville	Christine Minor, EA	Pittsburgh

February			
Nancy Fellabaum, EA	Altoona	Susan Marie Mohr, EA	New Enterprise
Richard Allen Yancoskie	Annville	Michele Jackson Alexander	Pittsburgh
Kevin Bartholf	Brookhaven	David Joseph Luczak, RTRP	Pittsburgh
Amy Urbaniak	Butler	David F Yasko, CPA CFP(R)	Sewickley
Gregory H Denk, CPA	Harrisburg		

March		April	
Amy Wolff	Morris	Albert G Funk	Brookhaven
Milton Urias Oates	Philadelphia	Michael Richard Petras	Canonsburg
David P Snyder	Sunbury	Donald F McDonnell	Cheltenham
Tracy A Adams	Zullinger	Donna Parsons	Palmerton
		Julu E Dixon	Pittsburgh
		Daniel Warywoda, EA	Pittsburgh
		Calvin Lee Johnson	Steelton
		Leonard Herman, EA	Tobyhanna

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 or any Board member, whose contact information can be found at www.panatptax.com/contact.html.

THRESHOLD CHANGES FOR ELECTRONIC FUNDS TRANSFER (EFT) PAYMENTS

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

Act 87 of 2012 reduced the EFT threshold from \$20,000 to \$10,000, and effective Jan. 1, 2013, taxpayers whose payments are \$10,000 or more for any of the following taxes must remit the payments by automated clearing house (ACH) debit, ACH credit or credit card.

- Sales/use tax
- Employer withholding
- Liquid fuels/fuels tax
- Mutual thrift institutions tax
- Oil company franchise tax
- Malt beverage tax
- Motor carriers road tax
- Corporate net income tax
- Capital stock/foreign franchise tax
- Bank shares tax
- Title insurance and trust company shares tax
- Insurance premiums tax
- Public utility realty tax
- Gross receipts tax

All payments of \$10,000 or more of these taxes must be made by an approved EFT method, and taxpayers of other payments – regardless of tax type or amount – are encouraged to voluntarily remit payments via EFT.

Businesses making EFT payments should register to file and remit online through e-TIDES. Taxpayers not currently registered to file using e-TIDES are encouraged to visit www.etides.state.pa.us for additional information.

Failure to comply with the EFT requirement may result in assessment of penalty of 3 percent on each payment (up to \$500) required to be made by EFT but not made by ACH credit, ACH debit or credit card.

TAX PRACTITIONERS ENCOURAGED TO USE E-HOTLINE FOR 2013 TAX SEASON

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

The Department of Revenue encourages tax practitioners to utilize its dedicated email system for practitioners' tax-related questions and information. This secure communication channel allows Department of Revenue agents to address electronically submitted inquiries in a more timely and efficient manner.

Using the secure e-hotline, tax practitioners can submit questions without risk of compromising taxpayer confidentiality.

The e-hotline is accessible through the Online Customer Service Center at www.revenue.state.pa.us. Practitioners simply need to select "Submit a Question" and register for an account to access the system. Once registered, correspondence can be submitted securely by returning to the "Submit a Question" tab, then selecting "Tax Practitioners" from the bottom of the "Tax Category" drop-down menu appearing at the top of the message window.

ADMINISTRATIVE BANK ATTACHMENT POLICY UPDATED

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

To facilitate collection of delinquent taxes owed the commonwealth, Act 85 of 2012 allows the Department of Revenue to administratively order the attachment and seizure of funds in a tax-delinquent taxpayer's account with a financial institution, effective Jan. 1. Bank attachment is a collection tool that that has been used by the Internal Revenue Service to collect federal tax liabilities for years, and other state revenue departments also have this authority.

Prior to this legislation, the department relied upon the Pennsylvania Office of Attorney General, as well as the commonwealth's and department's legal counsel, to seize funds held by a delinquent taxpayer in a Pennsylvania account.

Administrative bank attachment is a tool used when other collection efforts or tools have been exhausted or are not applicable. A taxpayer is selected for bank attachment after numerous attempts to bring the taxpayer into compliance, and certain conditions must be met in order for the department to utilize administrative bank attachment. In order for administrative bank attachment to be pursued, the delinquent state tax liability must be greater than \$1,000, the department must have issued an assessment of overdue tax and filed a lien protecting the commonwealth's interest in the liability, the liability cannot be under appeal, the taxpayer must not be in federal bankruptcy protection, and no deferred payment plan exists for resolution of the past-due tax.

The department has conducted teleconferences with various financial institution associations to explain administrative bank attachment. Questions regarding administrative bank attachment may be directed to the Bureau of Compliance at 717-787-3911.

INHERITANCE TAX EXTENSION REQUESTS NOW ACCEPTED VIA EMAIL

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

In an effort to provide greater convenience to taxpayers and tax professionals, reduce costs and improve efficiency, the Inheritance Tax and Realty Transfer Tax Division has established an email address dedicated to receiving and processing Inheritance Tax Return (REV-1500) filing extension requests.

To submit a request for a filing extension, a taxpayer or practitioner may now send an email to RA-InheritanceTaxExt@pa.gov including the name of the decedent, the estate file number (if known), the decedent's date of death, the decedent's Social Security number and a brief statement explaining the need for an extension.

Please note, the department no longer issues letters confirming approval of inheritance tax deadline extension requests. By submitting the request via email, the sender will be able to keep a copy of the sent message as evidence the request was made, in case such evidence is necessary in the future.

Upon request, the department allows one six-month extension to file an inheritance tax return. An extension for filing an inheritance tax return does not impact the payment deadline. Inheritance tax payments are due upon the death of the decedent and become delinquent nine months after the individual's death. If inheritance tax is paid within three months of the decedent's death, a 5 percent discount is allowed.

Questions regarding extension requests may be directed to the email address provided herein or 717-787-8327.

CORPORATION TAXES UPGRADES MADE TO E-TIDES, TELEFILE

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

This month, the PA Department of Revenue begins transitioning corporation taxes into a new integrated tax system (ITS), which brings upgrades to e-TIDES and TeleFile. Functionality in the e-TIDES internet based system has been enhanced for corporate filers, and the business tax TeleFile system has been expanded to accept corporate tax payments. Additionally, more corporate tax payments can now be made by credit/debit card.

New e-TIDES Functionality for Corporate Filers

Following are new options available to corporate filers through www.etides.state.pa.us.

- Real time e-TIDES registration, allowing a taxpayer to register and make payments the same day
- Acceptance of RCT-101 annual tax payments
- Acceptance of specialty tax annual payments
- Acceptance of payments in conjunction with a department notice
- Ability to change/update bank information online

TeleFile Now Accepts Corporation Tax Payments

Corporation taxpayers can now make annual, estimated, extension and notice payments through TeleFile, 1-800-748-8299. A corporation taxpayer will need to provide its seven-digit Account ID Number and nine-digit Entity ID (Federal Employer Identification Number) to access the system. Menu prompts will help a taxpayer select the tax type, tax period end date and payment amount.

Credit/Debit Card Payment of Corporate Tax Payments

Taxpayers can now make the following corporation tax payments by credit or debit card:

- Delinquent payments
- Estimated payments
- Extension payments
- Report payments
- Payments in conjunction with department notices

Corporate tax payments can be made online (www.officialpayments.com) or by calling 1-800-2PAYTAX (1-800-272-9829).

DEPARTMENT COMBINES THREE E-FILING HANDBOOKS INTO ONE

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

The department has combined the Handbook for Electronic Filers of PA Individual Income Tax Returns (PA-1345), the Partnership e-File Handbook for Authorized e-File Providers of PA S Corporation/Partnership Information Returns (REV-993) and the Corporate e-File Handbook (REV-1138). The new, combined booklet, [REV-993, Pennsylvania Fed/State e-File Handbook](#), now includes information for authorized e-file providers of 2012 personal income tax returns, corporation tax returns and partnership information returns.

Since electronic filing of all these returns is now being transmitted via the IRS Fed/State MeF System, the handbooks were combined into one document so that software vendors and electronic return originators would receive consistent information and instructions across the three tax return types.

My First 1040

Submitted by Robert D Flach

Most people remember their first love. I remember with fondness the first Form 1040 I prepared as a paid tax preparer – which for me is really the same thing.

I started preparing tax returns in February of 1972, when I was a freshman in college, working for my uncle's tax professional, who operated a storefront office near my city's transportation center. I had not taken any tax course in college and had never prepared a 1040 before, not even my own. On my first day of work my new employer took me to a desk in the outer office, gave me a copy of a client's previous year's tax return and a briefcase full of papers that constituted the current year's tax "stuff", and told me to "jump in and swim". The rest is history.

So my first 1040 was the 1971 model. It was for one of the "outside salesmen" insurance agents who shared an office around the corner from the office (my employer did all the agents in the office). While I no longer prepare that person's returns, I still – 42 tax seasons later – do one of the agents from that office, who is now retired.

On Page 1 of the 1971 Form 1040 one would indicate name, address and Social Security numbers of the filer(s). In the case of a return for a married couple the names were listed as "Richard and Mary Taxpayer" on one line instead of a separate line for the name of each spouse. The filing status was checked and exemptions were claimed. The taxpayer and spouse could each claim an additional exemption for being 65 or over and blind. The names, but not Social Security numbers, of dependent children were listed, with no indication of whether they "lived with you" or "did not live with you". The names, but again not Social Security numbers, of "other" dependents were listed on Page 2 of the 1040.

Income was reported on Lines 12 through 18 on Page 1, with lines for wages, dividends (no designation of "qualified"), interest (taxable only – no reporting of tax-exempt interest), and "income other than wages, dividends and interest", the sub-total, total "adjustments to income" and Adjusted Gross Income. The Line for dividends include (a) for gross dividends and (b) for an exclusion amount. If gross dividends and/or total interest exceeded \$100 one would have to complete and attach Schedule B

The net tax liability was reported on Lines 19 through 23. Federal Income Tax withheld, Estimated Tax Payments, and "Other payments" were deducted and a balance due or refund was indicated.

Line 31 of the Form 1040, and not Schedule B, was where the taxpayer was asked about foreign accounts.

Page 2 of the Form 1040 consisted of Part I where other dependents were listed, along with relationship, months live in taxpayer's home, did dependent have income of \$675 or more, amount taxpayer furnished toward support, and amount furnished by all others, including the dependent, but not the dependent(s)' Social Security number(s).

Specific items of income, adjustments to income, credits, other taxes, other payments, and the actual Tax Computation were reported on Lines 34 through 64 in Parts II through VII.

Social Security, Railroad Retirement, and Unemployment benefits were totally exempt from federal income tax. One could use the "3-year" rule for recovering employee contributions to determine the taxable portion of pensions and annuities. This was calculated on Part I of Schedule E.

Adjustments to income included –

- * "sick pay",
- * Moving expense,
- * Employee business expense, and
- * Payments as a self-employed person to a retirement plan, etc.

The only credits indicated on the 1040 were –

- * Retirement income credit,
- * Investment credit, and
- * Foreign tax credit.

Continued on next page

My First 1040

Cont'd from previous page

The personal exemption amount was \$675. Tax could be calculated by "using Tax Rate Schedule X, Y or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726". Other taxes included a line for "Minimum tax", not yet alternative.

On Schedule A –

* Medical and dental expenses were reduced by 3% of Adjusted Gross Income (this was the only item on the Form 1040 that was reduced based on AGI),

* Taxes included state and local gasoline tax (from gas tax tables), general sales tax (from sales tax tables) and (not or) state and local income tax, with an additional deduction allowed for sales tax paid on "major purchases",

* Contributions were deductible pretty much as they are now, except there was no strict requirement for documentation,

* Interest expense included not only home mortgage interest (fully deductible – no principle restrictions) but also interest on installment purchases and credit cards, and

* Miscellaneous deductions were not reduced by a % of AGI; certain employee business expense, as mentioned earlier, were deductible as an "above-the-line" adjustment to income.

Schedule D allowed for a 50% deduction for net long-term capital gain – only half of such gains were included in AGI. So if net long-term capital gain (or net combined long-term and short-term gain if smaller) was \$10,000, only \$5,000 was reported as income on Page 2 of Form 1040. The maximum net capital loss deduction was \$1,000.

The starting tax rate was 14% and the top was 70%, although the rate for "earned income" such as wages was capped at 50% - hence the "Maximum Tax" calculated on Form 4726.

The 1971 standard deduction was \$1,050 for both a single person and a married couple. The standard deduction was originally 10% of AGI up to a maximum of \$1,000. It wasn't until 1975 that the standard deduction for married was more than that for single. Click here for a chart of historical standard deduction amounts for single persons and married couples.

Obviously the 1971 tax returns were prepared by hand. We didn't even have photocopies back then (at least where I worked). The returns were written, or sometimes typed, on 3-copy carbonized forms purchased from Accountants Supply House in Valley Stream, New York State.

So tax rates were higher back then – but there were a lot more deductions allowed. And one could also use either Income Averaging or 10-Year Averaging to cut thousands off a large tax bill.

Do you think the Tax Code is better now or back then?

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Robert D Flach had been preparing 1040s for individuals in all walks of life since, as the article suggests, 1972. A member of NATP for over 25 years, he writes the popular tax blogs *The Wandering Tax Pro* (<http://wanderingtaxpro.blogspot.com>) and *The Tax Professional* (<http://thetaxprofessional.blogspot.com>).

2012 – My Tax Year from Hell

Submitted by Samuel A. Wingard, RTRP

Last December I think all of us were anticipating the approaching tax season with some trepidation. When our dysfunctional Congress waited until the eleventh, or maybe it was the twelfth hour, to write tax laws, we knew it was going to make our job difficult. Little did I know just how difficult the season would be!

Accommodating all of our clients in a normal 12 or 13 week filing season is difficult enough. A two week delay to permit the IRS and software companies time to incorporate the new laws into forms, publications, and software created immediate stress as we now faced cramming 12 weeks of work into 10 weeks. In addition to that, the fact that a fair number of forms were still not available, even with the delay, was even more frustrating! On too many occasions I had a return nearly completed only to discover that it contained a form that couldn't yet be e-filed. That meant laying the return aside until the form was available. Then, when the form became available, I spent additional time reviewing what had or hadn't been done weeks earlier. Of course, there were any number of other annoyances like the unavailability of up-to-date publications and having to revise 43 pages in my Quickfinder.

One thing I had not anticipated this year however was tax software that would prove to be as dysfunctional as our Congress. My company chose this year, with all its uncertainties and last minute changes, to rewrite their program to operate with the IRS MeF system. I was totally astounded that such a large and heretofore reliable company could so badly bungle the job. Bugs constantly appeared in the program followed by updates purported to fix the bugs but frequently only adding new bugs. Even now there are still outstanding issues with the program. Needless to say I am shopping for new software.

In talking with other preparers since the end of tax season, I have learned that mine was not the only company that had major problems providing reliable software. In fact, one company was unable to release a program at all leaving their users to scramble at the last minute to obtain and learn a new program, a truly daunting task. Other preparers have related hardware crashes and the misery of updating to a new operating system. I had to switch from Windows XP to 7 the year before this and recall all too well my frustration with learning the new system.

Then too there are those preparers on the East Coast who were affected by Sandy. Their entire lives as well as their tax season was turned to hell. So in hindsight, perhaps my tax season wasn't as bad as I thought at the time. It just goes to prove one of my favorite axioms – "Things are never so bad that they can't be worse."

Did You Know?

A group of cattle is called a Herd.

A group of geese is called a Gaggle or a Flock.

A group of lions is called a Pride.

A group of baboons is called a Congress.

No Lie!!

Smooth Filing Season for Local EIT

Submitted by Samuel A. Wingard, RTRP

In spite of the many problems during the just concluded tax season, there did appear to be one bright spot. The 2012 tax year was the first since Act 32 revisions to the Local Earned Income Tax took effect and at least from the preparer's prospective the revisions greatly improved what in the past has been a chaotic system. Using one standard form and having to file only one return for both municipalities and school districts was a welcome change.

In a statement from William Leonard, District Manager for Berkheimer Tax Administrator, a major collector of Local EIT, he observed that the filing season went better than he had hoped. He went on to say, "There were some minor problems regarding the PSD numbers / codes, finding and downloading forms on our website, and problems with on line filing late in the tax season. I also believe that many taxpayers were not aware of Berkheimer, even with all of the publicity surrounding Act 32 and the mailed notifications that were sent to taxpayers by Berkheimer. Many taxpayers threw away their tax forms and needed to contact us for the returns. These were some of the minor inconveniences, but with all of the new clients and taxpayers; they weren't that bad. We are making some changes for the next filing season, because of these problems."

- PSD Numbers / Codes – we will be putting the PSD codes on all forms that are being sent out.
- Forms on our Website – we will be making changes to our website, so when a taxpayer goes to www.hab-inc.com; downloading of forms will be on the home page and prominent, so that taxpayers will not have to search the site to find a form to download
- On line filing problems - we will be encouraging taxpayers to file electronically early and are discussing ideas and ways to get taxpayers to file online by April 1st and hopefully reduce the logjam on April 15th, like we had this year

"These are some of the items that are being addressed. I believe that moving forward, taxpayers are aware of the changes and some of the problems will resolve themselves."

Become a Certified Instructor

Do you know what a "Certified Instructor" is? This is a recent designation instituted by NATP. Certified Instructors are eligible to teach a variety of classes developed by National. (The Essential 1040 & Beyond 1040 Workshops are not included.) With the IRS mandated education requirements now in affect, it will be beneficial for our Chapter to have a number of certified instructors available to provide certified education at various times and places throughout the state. Our Chapter currently has seven members who have been certified: Patti Blum, Kathy Bowman, Doris Cooper, Amy Gambler, Bonnie Lewis, Rebecca Mangold and Patty Turner. Congratulations to them on passing this challenging certification course. Might you like to become a Certified Instructor? 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.

The Financial Page

Income & Expenses Year to Date

as of 30 April 2013

REVENUES

Dues	6567.00
Incentive	969.86
Printed materials	570.00
Commissions	
Interest	2.21
Seminars	
Misc. Receipts	
TOTAL REVENUES	8109.07

EXPENSES

Newsletter - Postage	13.00
Newsletter - Printing	32.40
Newsletter - Misc.	200.00

SUBTOTAL 245.40

Administration -

Office Expenses	120.25
Bank & PayPal Fees	87.93
Telephone	3.70
PA State Fees	70.00

SUBTOTAL 281.88

Board of Directors -

Conference Calls	334.51
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SUBTOTAL 334.51

Committees -

Seminars	500.28
Web Site	182.40

SUBTOTAL 682.68

TOTAL EXPENSES **1544.47**

NET INCOME **6564.60**

Balance Sheet

ASSETS

Current Assets:

Commercial Bank Checking	15,097.66
Commercial Bank Savings	13,477.53
Commercial Bank PayPal	50.00
Accounts Receivable	_____

Total Current Assets: 28,625.19

Property and Equipment:	2,442.10
Equipment - Accum Depr	-2,260.00

Total Property and Equipment: 182.10

Other Assets: _____

Total Other Assets: _____

Total Assets: **28,807.29**

LIABILITIES AND CAPITAL

Current Liabilities:

Scholarship Payable	442.00
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Total Current Liabilities: 442.00

Long-Term Liabilities: _____

Total Long-Term Liabilities: _____

Total Liabilities: 442.00

Capital:

Retained Earnings:	21,800.69
Net Income:	6,464.60

Total Capital: **28,365.29**

Total Liabilities & Capital: **28,807.29**

Synopsis of Jan 16 Board of Directors Meeting

The meeting was called to order at 9am with ten present, three excused and one unexcused.

President Patti Blum thanked everyone for their dedication to the Chapter.

The secretary's report had a few corrections and was accepted as corrected.

Rich completed and submitted the financial report due to National. Rich explained several items on the budget such as the purchase of a new credit card machine and the additional cost of postcard mailings. The budget was accepted.

Rebecca Mangold is now the Membership Chair and will be getting all the materials from Bonnie Lewis.

The Nominations Chair, David Fleming, will be questioning members about becoming a Board Member.

Patty T wants to do a postcard mailing of the education for the year in early July.

The editor, Sam Wingard stated he wants everything sent to him by mid-May for the next newsletter. The Board decided to add a disclaimer to the advertising page of the newsletter.

Patty T received some items for the Chapter of the Year. It was our 25th anniversary, so we will submit the paperwork.

A meeting will be held for to firm up the education agendas. Patty submitted the IRS renewal for CPE usage.

Patti B said the latest newsletter was on the website. Sam questioned the address on the website, it will be changed to Patti B's address. The West Working Together wanted to add their information to our website. All attendees will be directed to our website.

Rich said \$942 will be sent to the Knickerbocker Scholarship fund later this spring. \$442 was from the Annual and \$500 was budgeted from the Chapter.

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

The Annual is scheduled for November 18th and 19th at the Clarion Hotel in New Cumberland.

Drew is looking into the Holiday Inn in Breiningsville for the seminar in the East.

Chuck stated that shortly there will be a planning meeting on the East Working Together.

The Board wanted information on Survey Monkey and Patty T looked into the pricing. The only feedback we currently get is from the seminars. Arizona used the survey with great success. The Chapter passed a motion to purchase it for a year and so several short surveys.

Under New Business, Kathy questioned what is going to be considered an unexcused absence of a Board Meeting. The Board will look at each case as needed. As per the Bylaws, an unexcused absence is two consecutive regular meetings. It was decided to add a notice to the agenda that we need a reason of why the member was not going to be in attendance and that if they do not give a reasonable answer, it will be considered unexcused.

Patty T reviewed the Board Member reimbursement procedures and amounts.

Motion to adjourn at 11:35 was passed.

Respectfully submitted by Kathryn Bowman, Secretary

Synopsis of May 16 Board of Directors Meeting

The meeting was called to order at 9:01AM by President Blum with 9 present, 3 excused and 1 unexcused.

The minutes of the Jan 16 Director's meeting were accepted as submitted.

The treasurer's report showed only the dues income as there was no other activity. The scholarship money is to be sent.

Membership Committee Chair Rebecca Mangold reported 27 new members this year so far. She was still awaiting material from the prior chairperson.

Nominations Committee Chair was not present. A.C. Stickel will join the committee.

Public Relations Committee Chair Patty Turner requests questions for Survey Monkey survey. When approved by National, the education postcards will be mailed.

Local Tax Authority Chair A.C. Stickel suggested using www.blairtax.org website for links and other useful information on local filing. He will pursue having mandated a single collector for LST and EIT.

Newsletter Editor Samuel Wingard needs submissions by May 20th for publication in Spring issue due out May 31st.

The Treasurer will send the books to Rebecca Mangold for audit.

Patty Turner requested material for Chapter of the Year.

Education Chair Patty Turner reported PA Annual Conference will not need to be changed to accommodate National's schedule after all, however, a new Annual instructor will be needed.

Four scholarship applications were received this year and a winner has been chosen.

Seminar status reports were given. West in Cranberry on Sep 20. Topics will be bookkeeping, retirement, real estate, HSA/HRA and an open discussion. East on Oct 22 at Lehigh Valley Holiday Inn will present the same topics. Topics for the Annual Conference in New Cumberland on Nov 18 & 19 will be PA Update, 990 and 1041. Fee structure was discussed. Gerald Cannito will be the rep from National. East Working Together Workshop is on hold. West Working Together Workshop plans are proceeding. West ½ day ethics and update to be in Cranberry on Dec 11.

Preparations for National Conference were discussed. Patti Blum and Rebecca Mangold are the only Directors planning to attend at this time. Will try to locate an Amish made quilt or wall hanging for the auction.

Meeting adjourned at 10:52.

PA-NATP NEWS Advertising Space Available

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Classified Ad Rates

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

Send ads to the newsletter editor:

Samuel Wingard
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sam1040@windstream.net

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